

**DR. KENNETH  
KAUNDA**

DISTRICT MUNICIPALITY



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

# **ADJUSTMENT BUDGET**

**2022 / 2023**



**DR KENNETH KAUNDA DISTRICT**

**MUNICIPALITY**

**ADJUSTMENT BUDGET**

**2022 / 2023**

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## **PART 1: ADJUSTMENT BUDGET**

### **Purpose of the Approval of the Adjustment Budget for the Financial Year 2022/2023**

The purpose of this report is to submit the Adjustment Budget for 2022/2023 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. Xolile Nxozana, Single-Whip, Cllr J Lesie, Single whips of opposition parties, Members of Mayoral Committee, Fellow Councillors, the Municipal Manager, Senior managers, officials of the Dr Kenneth Kaunda District Municipality, community members at the gallery and officials from other government stakeholders if any.

I am presenting our first Adjustment Budget for the 2022/2023 financial year.

Honourable councillors, the 2022/2023 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

Honourable Speaker, the 2022/2023 Adjustment Budget is presented subsequent to vigorous engagement which includes:

- (i) Mid-Year Budget and Performance Assessment in line with Section 72 of the MFMA. The Section 72 was tabled in the previous council which took place in January 2023.
- (ii) Mid-Year Budget and Performance Assessment feedback by the Provincial Treasury.
- (iii) The Budget Steering Committee Meeting which took place on the 18<sup>th</sup> of February 2023. The Adjustment Budget preparation was done in consultation with Senior Managers and their Managers Members of Mayoral Committee. All the departments were requested to submit their Adjustment Budget inputs to be considered by the Budget Steering Committee. The committee did consider the inputs and where possible and justifiable some inputs were recommended to be included in the Final Adjustment budget. In other instances, the committee didn't agree with the submission for increasing the budget considering the current poor or slow spending on those line items.

Honourable councillors, it is my fiduciary responsibilities as the Executive Mayor of the municipality to monitor the budget implementation processes in line with Section 54 of the Municipal Finance Management act and guide the August house accordingly.

The Budget Steering Committee with the assistance of the Municipal Manager and His team, managed to identify the potential savings within the votes in order to be able to re-allocate the budget to votes or department which needed additional budget.

During the Mid-Year Budget and Performance Assessment and the Budget Steering Committee meetings, devastating expression towards poor spending on Capital Expenditure emerged. The MEC of Finance and the team led by the HOD of finance, shared the same sentiments towards poor spending on Capital Expenditure. The MAYCO recommended an urgent remedial action plan to address the challenges around the procurement processes.

**The overview of the 2022/2023 Adjustment Budget.**

**(i) Under the Operating Revenue**

Honourable Speaker, the total Operating Revenue is adjusted upwards by **R1.5Million** to **R220.6 Million** from **R219 Million**. The increase relates to:

- Grants received on LGSETA.
- Interest on Bank
- Insurance premium
- Tender Deposits

**(ii) Under Operating Expenditure Budget**

The total operating expenditure is adjusted upwards by **R11 Million** to **R228.9 Million** from **R217.8 Million**. The major adjustments that led to the increase are:

LINE ITEM	ADDITIONAL BUDGET	MOTIVATIONS
Security Services.	R2.5 Million	To cater for firearm security guard during the tender briefing session to address disruptions that prevailed previously, council meetings and Council Imbizos in order to comply with PSIRA requirements by providing security. The original budget didn't cater for firearm security guard.
Legal Costs	R1.8 Million	To cater for outstanding litigations
External Audit Fees	R1 Million	To cater for additional audit fees on the Dr KKDM and the Economic Agency
EPWP Personnel and Labour Stipends for EPWP Workers	R2.3 Million	To cater for shortfall on the stipends of EPWP
Accommodation and Flights	R250K	To cater for the shortfall arose from the trip undertaken by TROIKA abroad
Mayoral Imbizos	R340K	To cater for outstanding programmes
Fuel	R1 Million	To cater for ever increasing price of fuel
Communication (Billboards, Signage, Printing and Publication, Radio Transmissions)	R500K	To cater for shortfall that is required to enhance communications through available platform including newsletters and also for printing of the annual

		report.
Roads and Storm Water Master Plan	R1 Million	To cater for the shortfall
Electricity Master Plan	R800K	To cater for the shortfall
LED support Grants	R1.5 Million	To cater for the outstanding beneficiaries, however due diligence to be done to verify and confirm the processes undertaken for the approval of the beneficiaries.
Dr KK Economic Agency	R3.2 Million	To address the unauthorized expenditure while waiting for the winding down processes to conclude
Consumables – Inventory (All Departments)	R600K	To cater for the shortfall on uniforms of EPWP
Maquassi Hills – Water and Sanitation Intervention	R3 Million	To cater for the intervention wherein no budget provision was made in the approved budget.

The major adjustments on Operating Expenditure were dealt with shifting of funds from one vote or department to another and line items with potential savings as listed below.

- Employee related costs: **R3.8 Million**
  - Remuneration of Councillors: **R1.8 Million**
  - The additional Operating Revenue of **R1.5 Million**
- (iii) The proposed budget adjustment on expenditure totals to **R302.3 Million** comprising of **R228.9 Million** for Operating expenditure and **R73.4 Million** for Capital expenditure (see table 1 below).
- (iv) In view of the aforementioned, the following table is a consolidated overview of the proposed 2022/2023 Budget Adjustment:

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

	FINANCIAL YEAR: 2022/ 2023		
	Approved Budget	Adjustments	Adjustment Budget
TOTAL REVENUE	- 219 065 000,00	- 1 552 047,00	- 220 617 047,00
TOTAL EXPENDITURE	217 833 045,00	<b>11 084 002,00</b>	228 917 047,00
<b>(Surplus) / Deficit</b>	<b>- 1 231 955,00</b>	<b>9 531 955,00</b>	<b>8 300 000,00</b>
TOTAL CAPITAL EXPENDITURE	89 156 000,00	- 15 705 000,00	73 451 000,00
<b>TOTAL ADJUSTMENT BUDGET</b>	<b>306 989 045,00</b>	<b>- 4 620 998,00</b>	<b>302 368 047,00</b>

Honourable councillors, the 2022/2023 Adjustment Budget as presented is funded with a surplus of **R10.7 Million** surplus as outlined in table B8 page 20 of Adjustment Budget Annexure 1. Table B7 on page 22 of Adjustment Budget Annexure 1 measures the level of cash-inflow versus the cash-outfall and the table demonstrate that the Dr KKDM 2022/23 Adjustment Budget is funded. The expected cash-inflow amount to **R220.6 Million** and the expected cash-outflow amount to **R290.4 Million**. The deficit of **R68.8 Million** emanating from the cash-inflow and cash-outflow will be taken care of by the cash and cash equivalents

(Reserves) of **R103.4 Million** at the beginning of the financial year. After taking in consideration the deficit the municipality will remain with cash and cash equivalents of **R28.7 Million** at the end of the 2022.23 financial year.

**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 2022/2023 MTREF annual Adjustment Budget remains unchanged.
  - 1.4. The Operating Revenue Adjustment Budget will increase by **R1 522 047.00. (One Million Five Hundred and Twenty-two Thousand, and forty-seven Rand)**
  - 1.5. The Operating Expenditure Adjustment Budget will increase by **R11 084 002.00 (Eleven Million Eighty-Four Thousand, and Two Rand).**
  - 1.6. The Capital Adjustment Budget will decrease by **R15 705 000.00 (Fifteen Million Seven Hundred and Five)** from the approved budget of **R89 156 000.00 (Eighty-Nine Million One Hundred and Fifty-Six Rand).**
2. That the Adjustment Budget 2022/2023 revenue funding of **R220 617 047.00 (Two Hundred and Twenty Million, Six Hundred and Seventeen Thousand, and forty-seven Rand)** as per the B Schedule is tabled for approval.
3. That the Adjustment Budget 2022/2023 operating expenditure of **R228 917 047.00 (Two Hundred and Twenty-Eight Million, Nine Hundred and Seventeen Thousand, Forty-Seven Rand)** as per the B Schedule is tabled for approval.
4. That the Adjustment Budget 2022/2023 capital expenditure of **R73 451 000.00 (Seventy-Three Million Four Hundred and Fifty-One Thousand)** as per the B Schedule is tabled for approval.
5. That the Adjustment Budget 2022/2023 depreciation: non cash item of **R6 821 506.00(Six Million Eight and Twenty-One Thousand Five-Hundred and Six Rand)** as per the B Schedule is tabled for approval.
6. That Service Delivery and Budget Implementation Plan and Supply Chain Management (SCM) Procurement Plan be revised to reflect the adjustments made on the 2022/2023 approved Adjustment Budget.
7. That the Adjustment Budget for 2022/2023 as per the B Schedule is tabled for approval.
8. That the Adjustment Budget Adjustment of the Dr Kenneth Kaunda District Municipality once approved by Council be submitted to National and Provincial Treasury as required by MFMA.

**I thank you**

PLEASE NOTE THAT UPON THE APPROVAL OF THE 2022/2023 ADJUSTMENT BUDGET, THE REVISION OF THE 2022/23 SDBIP WILL UNFOLD IN TERMS OF MFMA SECTION 54(1)(C).

## 1.2. Council Resolutions

### ITEM A.79/01/2023

#### TABLING OF 2022/23 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT FOR DR KENNETH KAUNDA DISTRICT MUNICIPALITY

#### THEREFORE RESOLVED

That the 2022/2023 Mid-Year Budget and Performance Assessment Report for Dr Kenneth Kaunda District Municipality as tabled be noted.

**The resolution for approved Adjustment Budget will be inserted once the Council has resolved.**

## 1.3. Executive Summary

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

This Adjustment Budget will address the following:

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

The total operating revenue is adjusted upwards by **R1.5 Million** to **R220.6 Million**. The increase relates to:

- Grants received on LGSETA
- Interest on Bank
- Insurance premium
- Tender Deposits

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

The total operating expenditure is adjusted upwards by **R11 Million** to **R228.9 Million**. The major adjustments that led to the increase are:

- Security Services
- Legal Costs
- External Audit Fees
- EPWP Personnel and Labour – Stipends for EPWP Workers
- Accommodation and Flights



- Mayor's Imbizos
- Fuel
- Communication (Billboards, Signage, Printing and Publication, Radio Transmissions)
- Roads and Storm Water
- Electricity Master Plan
- Dr KK Economic Agency
- Consumables – Inventory (All Departments)
- Maquassi Hills – Water and Sanitation Intervention

The proposed budget adjustment on expenditure totals to **R302.3 Million** comprising of **R228.9 Million** for Operating expenditure and **R73.4 Million** for Capital expenditure (see table 1 below).

In view of the aforementioned, the following table is a consolidated overview of the proposed 2022/2023 Budget Adjustment:

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

	FINANCIAL YEAR: 2022/ 2023		
	Approved Budget	Adjustments	Adjustment Budget
TOTAL REVENUE	- 219 065 000,00	- 1 552 047,00	- 220 617 047,00
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<b>(Surplus) / Deficit</b>	<b>- 1 231 955,00</b>	<b>9 531 955,00</b>	<b>8 300 000,00</b>
TOTAL CAPITAL EXPENDITURE	89 156 000,00	- 15 705 000,00	73 451 000,00
<b>TOTAL ADJUSTMENT BUDGET</b>	<b>306 989 045,00</b>	<b>- 4 620 998,00</b>	<b>302 368 047,00</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 ADJUSTMENT BUDGET 2022/2023 EXECUTIVE SUMMARY									
DISCRIPTION	CURRENT YEAR 2022/ 2023				REVENUE & EXPENDITURE ACTUAL MOVEMENTS				
	Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Receipts (Jan)	YTD Actual	Balance	% Rec	% Exp
OPERATIONAL GRANTS	212 725 000,00	-	741 740,00	213 466 740,00	-	149 575 737,48	63 891 002,52	70,07	
INTEREST ON BANK ACCOUNTS	200 000,00	-	750 000,00	950 000,00	352 976,03	916 951,28	33 048,72	96,52	
INTEREST ON SHORT TERM INVEST & CALL ACCOUNTS	5 500 000,00	-	-	5 500 000,00	-	2 232 273,97	3 267 726,03	40,59	
COMMISSION: INSURANCE	-	-	1 177,00	1 177,00	-	1 176,89	-	0,11	
HEALTH CERTIFICATES	500 000,00	-	-	500 000,00	42 146,41	341 056,01	158 943,99	68,21	
TENDER DOCUMENTS	90 000,00	-	59 130,00	149 130,00	-	149 130,47	-	100,00	
SALE OF: ASSET < CAP THRESH	50 000,00	-	-	50 000,00	-	-	50 000,00	-	
<b>TOTAL REVENUE</b>	<b>219 065 000,00</b>	<b>-</b>	<b>1 552 047,00</b>	<b>220 617 047,00</b>	<b>395 122,44</b>	<b>153 216 326,10</b>	<b>67 400 720,90</b>	<b>69,94</b>	
<b>CURRENT YEAR 2022/ 2023</b>									
DISCRIPTION	Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Expenditure (Jan)	YTD Actual	Balance	% Exp	
EMPLOYEE RELATED COSTS	122 015 734,00	-	3 800 000,00	118 215 734,00	9 370 619,03	68 420 905,24	49 794 828,76	57,88	
REMUNERATION OF COUNCILLORS	13 574 855,00	-	1 800 000,00	11 774 855,00	886 107,91	6 748 506,96	5 026 348,04	57,31	
OUTSOURCED SERVICES	12 094 000,00	800 000,00	1 670 000,00	12 964 000,00	1 269 995,18	4 542 523,47	8 421 476,53	35,04	
CONSULTANTS AND PROFESSIONAL SERVICES	13 197 000,00	200 000,00	3 596 956,00	16 993 956,00	1 219 098,99	6 191 239,01	10 402 716,99	37,31	
CONTRACTORS	10 202 000,00	780 000,00	1 370 000,00	10 792 000,00	2 261 057,63	7 324 904,05	3 467 095,95	67,87	
OPERATIONAL COSTS	31 639 950,00	450 000,00	3 907 046,00	35 096 996,00	1 210 040,95	15 810 912,00	19 286 084,00	45,05	
INVENTORY	4 023 000,00	30 000,00	1 510 000,00	5 563 000,00	654 121,91	2 902 648,15	2 660 351,85	52,18	
OPERATING LEASES	2 870 000,00	-	-	2 870 000,00	63 201,32	1 829 997,81	1 040 002,19	63,76	
TRANSFER AND SUBSIDIES	1 200 000,00	2 200 000,00	4 630 000,00	8 030 000,00	4 565,52	2 850 862,53	5 179 137,47	35,50	
DEPRECIATION AND AMORTISATION	6 821 506,00	-	-	6 821 506,00	-	1 244 089,36	5 577 416,64	18,24	
<b>TOTAL OPERATING EXPENDITURE</b>	<b>217 638 045,00</b>	<b>-</b>	<b>11 084 002,00</b>	<b>228 722 047,00</b>	<b>16 938 808,44</b>	<b>117 866 588,58</b>	<b>110 855 458,42</b>	<b>54,16</b>	
IMPAIRMENT LOSSES	195 000,00	-	-	195 000,00	-	-	195 000,00	-	
<b>TOTAL GAINS AND LOSSES</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>217 833 045,00</b>	<b>-</b>	<b>11 084 002,00</b>	<b>228 917 047,00</b>	<b>16 938 808,44</b>	<b>117 866 588,58</b>	<b>111 050 458,42</b>	<b>54,11</b>	
OPERATING SURPLUS/DEFICIT	1 231 955,00	-	9 531 955,00	8 300 000,00	16 543 686,00	35 349 737,52	43 649 737,52		
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>89 156 000,00</b>	<b>-</b>	<b>15 705 000,00</b>	<b>73 451 000,00</b>	<b>675 055,55</b>	<b>5 036 057,61</b>	<b>68 414 942,39</b>	<b>5,65</b>	

**Table 2 (b): Executive Summary – Per Department**

DR KENNETH KAUNDA DISTRICT MUNICIPALITY ADJUSTMENT BUDGET 2022/2023											
OPERATING EXPENDITURE											
DEPARTMENT	CURRENT YEAR 2022/ 2023				REVENUE & EXPENDITURE ACTUAL MOVEMENTS						
	Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Expend (Jan)	YTD Actual	Balance	% Exp			
1 EXECUTIVE MAYOR	4 679 632,00	-	1 268 000,00	5 947 632,00	199 105,07	2 207 363,91	3 740 268,09	37,11			
2 SPEAKER	5 595 900,00	-	995 000,00	4 600 900,00	74 147,50	1 641 319,16	2 959 580,84	35,67			
3 CHIEF WHIP	2 108 480,00	-	45 000,00	2 153 480,00	471 570,45	2 919 388,33	765 908,33	135,57			
4 COUNCILLORS	10 712 886,00	-	1 665 000,00	9 047 886,00	378 129,18	2 959 463,70	6 048 422,30	33,15			
5 MUNICIPAL MANAGER ADMINISTRATION	37 277 393,00	-	4 600 000,00	41 877 393,00	2 273 751,67	20 052 145,65	21 825 247,35	47,88			
6 INTERNAL AUDIT	6 885 460,00	-	100 182,00	6 785 278,00	480 275,92	3 633 079,45	3 152 198,55	53,34			
7 CORPORATE SERVICES	32 458 941,00	-	236 000,00	32 694 941,00	1 952 342,37	19 729 445,38	12 493 495,62	61,23			
8 BUDGET AND TREASURY	30 113 177,00	-	2 402 726,00	32 515 903,00	2 837 536,67	18 317 280,56	14 198 622,44	56,33			
9 LED & PLANNING	30 631 572,00	-	7 321 658,00	38 013 230,00	3 704 912,47	16 587 395,26	21 425 834,74	43,64			
10 COMMUNITY SERVICES	57 114 604,00	-	1 537 200,00	55 557 404,00	4 967 037,14	29 779 707,18	25 777 696,82	53,60			
<b>TOTAL</b>	<b>217 638 045,00</b>	<b>-</b>	<b>11 084 002,00</b>	<b>228 722 047,00</b>	<b>16 938 808,44</b>	<b>117 866 588,58</b>	<b>111 050 458,42</b>	<b>54,16</b>			
<b>GAINS AND LOSSES</b>											
CURRENT YEAR 2022/ 2023											
DEPARTMENT	Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Expend (Jan)	YTD Actual	Balance	% Exp			
1 MUNICIPAL MANAGER ADMINISTRATION	20 000,00	-	-	20 000,00	-	-	20 000,00	-			
2 CORPORATE SERVICES	80 000,00	-	-	80 000,00	-	-	80 000,00	-			
3 BUDGET AND TREASURY	80 000,00	-	-	80 000,00	-	-	80 000,00	-			
4 LED & PLANNING	15 000,00	-	-	15 000,00	-	-	15 000,00	-			
<b>TOTAL</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>217 833 045,00</b>	<b>-</b>	<b>11 084 002,00</b>	<b>228 917 047,00</b>	<b>16 938 808,44</b>	<b>117 866 588,58</b>	<b>111 050 458,42</b>	<b>54,11</b>			
<b>CAPITAL EXPENDITURE</b>											
CURRENT YEAR 2022/ 2023											
DEPARTMENT	Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Expend (Jan)	YTD Actual	Balance	% Exp			
1 EXECUTIVE MAYOR	50 000,00	-	-	50 000,00	-	7 215,00	42 785,00	14,43			
2 SPEAKER	-	-	-	-	-	-	-	-			
3 CHIEF WHIP	50 000,00	-	-	50 000,00	-	25 152,18	24 847,82	50,30			
4 COUNCILLORS	-	-	-	-	-	-	-	-			
5 MUNICIPAL MANAGER ADMINISTRATION	530 000,00	-	-	530 000,00	-	-	530 000,00	-			
6 INTERNAL AUDIT	176 000,00	-	140 000,00	316 000,00	-	-	316 000,00	-			
7 CORPORATE SERVICES	8 200 000,00	-	2 500 000,00	5 700 000,00	675 055,55	1 200 955,50	4 499 044,50	21,07			
8 BUDGET AND TREASURY	12 050 000,00	-	-	12 050 000,00	-	-	12 050 000,00	-			
9 LED & PLANNING	55 550 000,00	-	9 295 000,00	46 255 000,00	-	-	3 800 934,93	42 454 065,07	8,22		
10 COMMUNITY SERVICES	12 550 000,00	-	4 050 000,00	8 500 000,00	-	-	1 800,00	8 498 200,00	0,02		
<b>TOTAL</b>	<b>89 156 000,00</b>	<b>-</b>	<b>15 705 000,00</b>	<b>73 451 000,00</b>	<b>675 055,55</b>	<b>5 036 057,61</b>	<b>68 414 942,39</b>	<b>5,65</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 and proceeds from the sale of assets.

The Grants and subsidies amount to **R212.7 million** which constitutes **96.42%**.

The grants and subsidies consists of Equitable share and RSC Replacement Grant, EPWP Grant, Rural Roads Assets Management and FMG Grant.

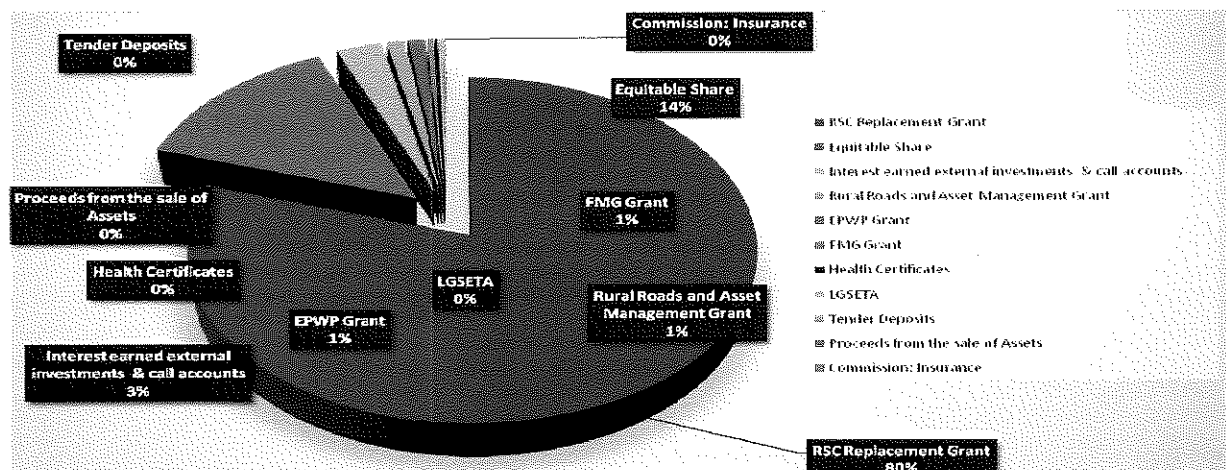
The remaining **3.58%** of the total revenue comprises of the following,

- **2.92%** or **R6.4 Million** from interest on investments and Bank accounts.
- **0.43%** or **R942 Thousand** of the total revenue comprises of tender deposits, Commission Insurance, LGSETA and Proceeds from sale of Assets.
- **0.23%** or **R500 Thousand** is for Health certificates.

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

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

The following sources of funding forms part of funding as a percentage of total funding :		
BUDGET FUNDING		As % of Total funding
RSC Replacement Grant	176 234 000	79,9
Equitable Share	30 480 000	13,8
Interest earned external investments & call accounts	6 450 000	2,9
Rural Roads and Asset Management Grant	2 632 000	1,2
EPWP Grant	2 379 000	1,1
FMG Grant	1 000 000	0,5
Health Certificates	500 000	0,2
LGSETA	741 740	0,3
Tender Deposits	149 130	0,1
Proceeds from the sale of Assets	50 000	0,0
Commission: Insurance	1 177	0,0
<b>TOTAL FUNDING</b>	<b>220 617 047</b>	<b>100,00</b>



## Operating Expenditure

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

DISCRPTION	CURRENT YEAR 2022/ 2023				REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
	Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Expenditure (Jan)	YTD Actual	Balance	% Exp
EMPLOYEE RELATED COSTS	122 015 734,00	-	3 800 000,00	118 215 734,00	9 370 619,03	68 420 905,24	49 794 828,76	57,88
REMUNERATION OF COUNCILLORS	13 574 855,00	-	1 800 000,00	11 774 855,00	886 107,91	6 748 506,96	5 026 348,04	57,31
OUTSOURCED SERVICES	12 094 000,00	800 000,00	1 670 000,00	12 964 000,00	1 269 995,18	4 542 523,47	8 421 476,53	35,04
CONSULTANTS AND PROFESSIONAL SERVICES	13 197 000,00	200 000,00	3 596 956,00	16 993 956,00	1 219 098,99	6 191 239,01	10 402 716,99	37,31
CONTRACTORS	10 202 000,00	780 000,00	1 370 000,00	12 352 000,00	2 261 057,63	7 324 904,05	3 467 095,95	67,87
OPERATIONAL COSTS	31 639 950,00	450 000,00	3 307 046,00	34 496 996,00	1 210 040,95	15 810 912,00	18 686 084,00	45,83
INVENTORY	4 023 000,00	30 000,00	2 110 000,00	6 163 000,00	654 121,91	2 902 648,15	3 260 351,85	47,10
OPERATING LEASES	2 870 000,00	-	-	2 870 000,00	63 201,32	1 829 997,81	1 040 002,19	69,76
TRANSFER AND SUBSIDIES	1 200 000,00	2 200 000,00	4 630 000,00	8 030 000,00	4 565,52	2 850 862,53	5 179 137,47	35,50
DEPRECIATION AND AMORTISATION	6 821 506,00	-	-	6 821 506,00	-	1 244 089,36	5 577 416,64	18,24
<b>TOTAL OPERATING EXPENDITURE</b>	<b>217 638 045,00</b>	<b>-</b>	<b>11 084 002,00</b>	<b>228 722 047,00</b>	<b>16 938 808,44</b>	<b>117 866 588,58</b>	<b>110 855 458,42</b>	<b>54,11</b>
IMPAIRMENT LOSSES	195 000,00	-	-	195 000,00	-	-	195 000,00	-
TOTAL GAINS AND LOSSES	195 000,00	-	-	195 000,00	-	-	195 000,00	-
<b>TOTAL EXPENDITURE</b>	<b>217 833 045,00</b>	<b>-</b>	<b>11 084 002,00</b>	<b>228 917 047,00</b>	<b>16 938 808,44</b>	<b>117 866 588,58</b>	<b>111 050 458,42</b>	<b>54,11</b>

The allocation towards proposed operating expenditure budget is as follows:

- The proposed adjustment on Employee related cost totals to **R118.2 Million**. The Employee related costs has reduced by **R3.8 Million** from the approved budget of **R112 Million**.
- The proposed adjustment on Remuneration of Councillors totals to **R11.7 Million**. There has been a reduction of **R1.8 Million** on the Remuneration of Councillors as compared to **R13.5 Million** approved budget.
- **Contracted Services** has three (3) categories namely, Outsource Services, Consultants and Professional Services, and Contractors. The proposed adjustment budget on the total contracted services is **R40.3 Million**. Contracted Services has increased by **R4.8 Million** from the approved budget of **R35.4 Million**.

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

Table a: Detailed Outsources Services are as follows:

NO	DISCRPTION	CURRENT YEAR 2022/ 2023				REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
		Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Receipts(Jan)	YTD Movement	Balance	% Exp
1	OS: BURIAL SERVICES	200 000,00	-	-	200 000,00	35 000,00	91 500,00	108 500,00	45,75
2	OS: CATERING SERVICES	1 985 000,00	220 000,00	510 000,00	2 715 000,00	201 545,00	1 242 607,40	1 472 392,60	45,77
3	OS: CLEANING SERVICES	100 000,00	-	30 000,00	70 000,00	-	1 855,20	68 144,80	2,65
4	OS: CLEARING & GRASS CUTTING SERVICES	500 000,00	-	100 000,00	400 000,00	26 695,00	54 245,00	345 755,00	13,56
5	OS: HYGIENE SERVICES	50 000,00	-	-	50 000,00	-	29 318,00	20 682,00	58,64
6	OS: MEDICAL SERVICES (HEALTH SERV & SUP)	50 000,00	-	-	50 000,00	-	876,90	49 123,10	1,75
7	OS: PERSONNEL & LABOUR	8 779 000,00	1 000 000,00	1 300 000,00	9 079 000,00	965 505,18	2 976 270,57	6 102 729,03	32,78
8	OS: TRANSPORT SERVICES	430 000,00	20 000,00	10 000,00	400 000,00	41 250,00	145 850,00	254 150,00	36,46
	<b>SUB TOTAL : OUTSOURCE SERVICES</b>	<b>12 094 000,00</b>	<b>800 000,00</b>	<b>1 670 000,00</b>	<b>12 964 000,00</b>	<b>1 269 995,18</b>	<b>4 542 523,47</b>	<b>8 421 476,53</b>	<b>35,04</b>

- The proposed adjustment budget on Outsource Services amount to **R12.9 Million**. Outsource Services increased by **R870 Thousand** from the approved budget of **R12 Million**.

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

NO	DISCRPTION	Budget	CURRENT YEAR 2022/ 2023			REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
			Budget Virements	Adjustments	Adjusted Budget	Curr Mth Receipts(Jan)	YTD Movement	Balance	% Exp
1	C&PS: B&A AIR POLLUTION	50 000,00	-	-	50 000,00	-	-	50 000,00	-
2	C&PS: B&A AUDIT COMMITTEE	1 000 000,00	-	-	1 000 000,00	-	456 683,23	543 316,77	45,67
3	C&PS: B&A BUSINESS & FIN MANAGEMENT	2 800 000,00	-	18 044,00	2 781 956,00	425 862,23	1 134 103,04	1 647 852,96	40,77
4	C&PS: B&A HUMAN RESOURCES	215 000,00	-	-	215 000,00	-	-	215 000,00	-
5	C&PS: B&A ORGANISATIONAL	20 000,00	-	-	20 000,00	-	-	20 000,00	-
6	C&PS: B&A RESEARCH & ADVISORY	1 050 000,00	-	150 000,00	900 000,00	193 000,00	363 000,00	537 000,00	40,33
7	C&PS: B&A ACTUARIES	30 000,00	-	15 000,00	45 000,00	-	19 900,00	25 100,00	44,22
8	C&PS: I&P ENGINEERING CIVIL	1 000 000,00	-	800 000,00	1 800 000,00	-	-	1 800 000,00	-
9	C&PS: I&P ENGINEERING ELECTRICAL	500 000,00	-	1 000 000,00	1 500 000,00	-	-	1 500 000,00	-
10	C&PS: I&P LAND & QUANTITY SURVEYORS	2 732 000,00	-	200 000,00	2 932 000,00	600 236,76	1 602 127,01	1 329 872,99	54,64
11	C&PS: LAB SERV WATER	800 000,00	-	50 000,00	750 000,00	-	5 309,50	744 690,50	0,71
12	C&PS: LEGAL COST ADVICE & LITIGATION	3 000 000,00	200 000,00	1 800 000,00	4 600 000,00	-	2 610 116,23	1 989 883,77	56,74
	<b>SUB TOTAL : CONSULTANT AND PROF SERVICES</b>	<b>13 197 000,00</b>	<b>200 000,00</b>	<b>3 596 956,00</b>	<b>16 593 956,00</b>	<b>1 219 098,99</b>	<b>6 191 239,01</b>	<b>10 402 716,99</b>	<b>37,31</b>

- The proposed adjustment budget on Consultants and Professional Services amount to **R16.5 Million**. There has been increase of **R3.3 Million** from the approved budget of **R13.1 Million**.

**Table c: Detailed Contractors**

NO	DISCRPTION	Budget	CURRENT YEAR 2022/ 2023			REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
			Budget Virements	Adjustments	Adjusted Budget	Curr Mth Receipts(Jan)	YTD Movement	Balance	% Exp
1	CONTR: ARTISTS & PERFORMERS	500 000,00	-	70 000,00	430 000,00	13 950,00	145 830,00	284 170,00	66,88
2	CONTR: EMPLOYEE WELLNESS	200 000,00	-	-	200 000,00	-	-	200 000,00	-
3	CONTR: FIRE PROTECTION	100 000,00	-	-	100 000,00	-	-	100 000,00	-
4	CONTR: MAINTENANCE OF EQUIPMENT	2 402 000,00	-	60 000,00	2 342 000,00	869 027,77	1 259 251,87	1 082 748,13	223,72
5	CONTR: BUILDING CONTRACTORS-BRICKS MANU	3 000 000,00	1 000 000,00	1 000 000,00	1 000 000,00	882 929,43	1 791 465,43	791 465,43	179,15
6	CONTR: SAFEGUARD & SECURITY	4 000 000,00	220 000,00	2 500 000,00	6 720 000,00	495 150,43	4 128 356,75	2 591 643,25	61,43
	<b>SUB TOTAL : CONTRACTORS</b>	<b>10 202 000,00</b>	<b>780 000,00</b>	<b>1 370 000,00</b>	<b>10 792 000,00</b>	<b>2 261 057,63</b>	<b>7 324 904,05</b>	<b>3 467 095,95</b>	<b>67,87</b>

- The proposed adjustment budget on Contractors amount to **R10.7 Million**. Contractors increased by **R590 Thousand** from the approved budget of **R10.2 Million**.

**Table d: Detailed Operational Costs**

NO	DISCRPTION	Budget	CURRENT YEAR 2022/ 2023			REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
			Budget Virements	Adjustments	Adjusted Budget	Curr Mth Receipts(Jan)	YTD Movement	Balance	% Exp
1	OC: ADV/PUB/MARK - CORP & MUN ACTIVITIES	5 200 000,00	170 000,00	770 000,00	4 260 000,00	502 722,61	1 343 488,16	2 916 511,84	31,54
2	OC: ADV/PUB/MARK - GIFTS & PROMO ITEMS	2 585 000,00	110 000,00	158 000,00	2 633 000,00	163 572,24	1 027 267,25	1 605 732,75	39,02
3	OC: ADV/PUB/MARK - MUNICIPAL NEWSLETTERS	50 000,00	30 000,00	40 000,00	120 000,00	-	24 150,00	95 850,00	20,13
4	OC: ADV/PUB/MARK - STAFF RECRUITMENT	50 000,00	-	35 000,00	85 000,00	-	38 898,43	46 101,57	45,76
5	OC: ADV/PUB/MARK - TENDERS	100 000,00	-	-	100 000,00	-	30 249,00	69 751,00	30,25
6	OC: AUDIT COST: EXTERNAL	3 700 000,00	-	1 000 000,00	4 700 000,00	-	3 611 016,09	1 088 983,91	76,83
7	OC: BC/FAC/C FEES - BANK ACCOUNTS	200 000,00	-	50 000,00	150 000,00	1 617,13	77 814,93	72 185,07	51,88
8	OC: BURSARIES (EMPLOYEES)	800 000,00	-	-	800 000,00	60 000,00	631 808,72	168 191,28	78,98
9	OC: CLEAN SERV - LAUNDRY SERVICES	1 000,00	-	-	1 000,00	-	-	1 000,00	-
10	OC: CLEAN SERV - CAR VALET/WASHING SERV	20 000,00	-	-	20 000,00	-	9 500,00	10 500,00	47,50
11	OC: COMM - LICENCES (RADIO & TELEVISION)	110 700,00	-	80 000,00	30 700,00	-	28 875,00	1 825,00	94,06
12	OC: COMM - RADIO & TV TRANSMISSIONS	221 000,00	-	44 000,00	265 000,00	-	128 090,00	136 910,00	48,34
13	OC: COMM - SMS BULK MESSAGE SERVICE	20 000,00	-	-	20 000,00	-	-	20 000,00	-
14	OC: COMM - PHONE FAX TELEGRAPH & TELEX	946 500,00	-	-	946 500,00	-	461 680,42	484 819,58	48,78
15	OC: ENTERTAINMENT - EXEC MAYOR	50 000,00	-	-	50 000,00	-	15 254,55	34 845,45	30,31
16	OC: ENTERTAINMENT - COUNCILLORS	120 000,00	-	-	120 000,00	-	3 630,00	116 370,00	3,03
17	OC: ENTERTAINMENT - SENIOR MANAGEMENT	60 000,00	-	-	60 000,00	8 304,00	10 739,60	49 260,40	17,90
18	OC: EXT COM SERV PROV - GIS LICENCE FEES	150 000,00	-	145 000,00	5 000,00	-	-	5 000,00	-
19	OC: EXT COM SERV PROV - INTERNET CHARGE	520 000,00	-	-	520 000,00	47 373,78	344 870,53	175 129,47	66,32
20	OC: EXT COM SERV PROV - NETWORK EXTENS	100 000,00	-	80 000,00	20 000,00	-	-	20 000,00	-
21	OC: EXT COM SERV PROV - S/WARE LICENCES	70 000,00	-	-	70 000,00	-	-	70 000,00	-
22	OC: EXT COM SERV PROV - SPEC COMPUT SERV	100 000,00	-	-	100 000,00	-	-	59 100,00	59,10
23	OC: HONORARIA (VOLUNTARILY WORKERS)	50 000,00	40 000,00	-	10 000,00	-	-	10 000,00	-
24	OC: HIRE CHARGES	1 890 000,00	160 000,00	2 970 000,00	4 700 000,00	42 940,00	597 440,00	4 102 560,00	12,71
25	OC: INSUR UNDER - EXCESS PAYMENTS	25 000,00	-	-	25 000,00	-	11 604,21	13 395,79	46,42
26	OC: INSUR UNDER - PREMIUMS	1 500 000,00	30 000,00	-	1 470 000,00	-	1 249 373,31	220 626,69	84,99
27	OC: LEARNERSHIPS & INTERNSHIPS	1 474 400,00	-	-	1 474 400,00	80 735,68	1 120 580,67	353 819,33	76,00
28	OC: LIC - VEHICLE LIC & REGISTRATIONS	150 000,00	-	-	150 000,00	796,38	45 964,26	104 035,74	30,64
29	OC: MUNICIPAL SERVICES	1 570 000,00	-	-	1 570 000,00	116 315,39	942 151,69	627 848,31	60,01
30	OC: PRINTING & PUBLICATIONS	550 000,00	30 000,00	100 000,00	420 000,00	-	-	420 000,00	-
31	OC: PROFESSIONAL BODIES M/SHIP & SUBS	1 755 000,00	-	150 000,00	1 605 000,00	-	1 380 351,00	224 649,00	86,00
32	OC: REG FEES NATIONAL	1 860 000,00	50 000,00	450 000,00	1 460 000,00	-	438 513,81	1 021 486,19	30,04
33	OC: SKILLS DEVELOPMENT FUND LEVY	864 300,00	-	2 300,00	862 000,00	65 108,86	498 238,23	363 761,77	57,80
34	OC: SIGNAGE	500 000,00	-	100 000,00	400 000,00	-	43 945,00	356 055,00	10,99
35	OC: STORAGE OF FILES (ARCHIVING)	30 000,00	-	-	30 000,00	-	-	30 000,00	-
36	OC: TOLL GATE FEES	30 000,00	-	20 000,00	10 000,00	-	-	10 000,00	-
37	OC: TRANSPORT - EVENTS	845 000,00	-	405 000,00	1 250 000,00	-	487 980,00	762 020,00	39,04
38	OC: T&S DOM - ACCOMMODATION	855 000,00	50 000,00	500 000,00	1 305 000,00	-	562 805,97	742 194,03	43,13
39	OC: T&S DOM - DAILY ALLOWANCE	152 450,00	-	5 312,00	147 138,00	608,00	22 722,00	124 416,00	15,44
40	OC: T&S DOM - FOOD & BEVERAGE (SERVED)	38 000,00	-	3 200,00	34 800,00	-	805,30	33 994,70	2,31
41	OC: T&S DOM TRP - WITHOUT OPR CAR RENTAL	21 600,00	-	-	21 600,00	-	-	21 600,00	-
42	OC: T&S DOM TRP - W/OUT OPR OWN TRANSPRT	115 000,00	-	8 858,00	123 858,00	2 947,08	102 820,28	21 037,72	83,01
43	OC: T&S DOM PUB TRP - AIR TRANSPORT	200 000,00	80 000,00	150 000,00	430 000,00	-	104 725,00	325 275,00	24,35
44	OC: TRANSPORT - MUNICIPAL ACTIVITIES	30 000,00	20 000,00	-	10 000,00	-	-	10 000,00	-
45	OC: UNIFORM & PROTECTIVE CLOTHING	1 410 000,00	-	600 000,00	2 010 000,00	117 000,00	354 558,59	1 655 441,41	17,64
46	OC: WET FUEL	50 000,00	-	48 000,00	2 000,00	-	-	2 000,00	-
47	OC: WORKMEN'S COMPENSATION FUND	500 000,00	-	-	500 000,00	-	-	500 000,00	-
	<b>SUB TOTAL : OPERATIONAL COST</b>	<b>31 639 950,00</b>	<b>450 000,00</b>	<b>3 907 046,00</b>	<b>35 096 996,00</b>	<b>1 210 040,95</b>	<b>15 810 912,00</b>	<b>19 286 084,00</b>	<b>45,05</b>

- The proposed adjustment budget on Operational Costs amount to **R35 Million**. Operational Costs has increased by **R3.4 Million** from the approved budget of **R31.6 Million**.

**Table e: Detailed Transfers and Subsidies**

NO	DISCRPTION	Budget	CURRENT YEAR 2021/ 2022			REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
			Budget Virements	Adjustments	Adjusted Budget	Curr Mth Receipts(Jan)	YTD Movement	Balance	% Exp
1	HH: BURSARIES NON-EMPLOYEE CASH	100 000,00	-	-	100 000,00	-	-	100 000,00	-
2	HH OTH TRANS: BURSARIES NON-EMPLOYEE	-	-	-	-	-	4 000,00	4 000,00	#DIV/0!
3	TS_O_M_HH_CASH_UNSPECIFIED	-	200 000,00	-	200 000,00	-	200 000,00	-	100,00
4	HH OTH TRANS:LEO SUPPORT GRANTS	1 000 000,00	1 000 000,00	1 500 000,00	3 500 000,00	-	1 680 287,64	1 819 712,36	48,01
5	PRIV ENT: SUBS N-FIN ENTPR - PRODUCT	100 000,00	-	70 000,00	30 000,00	-	-	30 000,00	-
6	TS_O_M_MUNIC ENT	-	1 000 000,00	3 200 000,00	4 200 000,00	4 565,52	974 574,89	3 225 425,11	23,20
	<b>SUB TOTAL : TRANSFERS &amp; SUBSIDIES</b>	<b>1 200 000,00</b>	<b>2 200 000,00</b>	<b>4 630 000,00</b>	<b>8 030 000,00</b>	<b>4 565,52</b>	<b>2 850 862,53</b>	<b>5 179 137,47</b>	<b>35,50</b>

- The proposed adjustment budget on Transfers and Subsidies amount to **R8 Million**. The Transfers and Subsidies increased by **R6.8 Million** from the approved budget of **R1.2 Million**.

**Table f: Detailed Inventory**

NO	DISCRPTION	Budget	CURRENT YEAR 2022/ 2023			REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
			Budget Virements	Adjustments	Adjusted Budget	Curr Mth Receipts(Jan)	YTD Movement	Balance	% Exp
1	INV - CONSUMABLE STORES - STANDARD RATED	1 373 000,00	30 000,00	720 000,00	2 123 000,00	180 827,10	974 812,79	1 148 187,21	45,92
2	INV - CONSUMABLE STORES - ZERO RATED (FUEL)	1 020 000,00	-	1 000 000,00	2 020 000,00	204 488,81	1 453 326,05	566 673,95	71,95
3	INVENTORY - MATERIALS & SUPPLIES	1 630 000,00	-	210 000,00	1 420 000,00	268 806,00	474 509,31	945 490,69	33,42
	<b>SUB TOTAL - INVENTORY</b>	<b>4 023 000,00</b>	<b>30 000,00</b>	<b>1 510 000,00</b>	<b>5 563 000,00</b>	<b>654 121,91</b>	<b>2 902 648,15</b>	<b>2 660 351,85</b>	<b>52,18</b>

- The proposed adjustment budget on Inventory Costs amount to **R5.6 Million**. The Inventory has increased by **R1.5 Million** from the approved budget of **R4 Million**.

## 1.4. Adjustment Budget Tables (B1 – B10)

### (Table B1 Adjustment Budget Summary)

DC40 Dr Kenneth Kaunda - Table B1 Adjustments Budget Summary - 21/02/2023

Description	Budget Year 2022/23										Budget Year	Budget Year
	Original	Prior Adjusted	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	Adjusted	Adjusted	Adjusted
	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H	Budget	Budget	Budget
<b>R thousands</b>												
<b>Financial Performance</b>												
Property rates	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-
Investment revenue	5 700	5 700	-	-	-	-	750	750	6 450	5 951	6 219	-
Transfers recognised - operational	36 491	36 491	-	-	-	-	742	742	37 233	36 079	38 324	-
Other own revenue	176 874	176 874	-	-	-	-	60	60	176 934	180 766	184 777	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>219 065</b>	<b>219 065</b>					<b>1 562</b>	<b>1 562</b>	<b>226 617</b>	<b>222 796</b>	<b>229 320</b>	
Employee costs	122 016	122 016	-	-	-	-	(3 800)	(3 800)	118 216	126 862	132 571	-
Remuneration of councillors	13 575	13 575	-	-	-	-	(1 800)	(1 800)	11 775	14 172	14 810	-
Depreciation & asset impairment	7 017	7 017	-	-	-	-	-	-	7 017	7 325	7 655	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	4 023	4 023	-	-	-	-	1 540	1 540	5 563	4 163	3 984	-
Transfers and grants	1 200	1 200	-	-	-	-	6 830	6 830	8 030	1 709	1 718	-
Other expenditure	70 003	70 003	-	-	-	-	8 314	8 314	78 317	63 896	64 570	-
<b>Total Expenditure</b>	<b>217 833</b>	<b>217 833</b>					<b>11 084</b>	<b>11 084</b>	<b>228 917</b>	<b>218 127</b>	<b>225 308</b>	
<b>Surplus/(Deficit)</b>	<b>1 232</b>	<b>1 232</b>					<b>(9 532)</b>	<b>(9 532)</b>	<b>(8 300)</b>	<b>4 669</b>	<b>4 012</b>	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>1 232</b>	<b>1 232</b>					<b>(9 532)</b>	<b>(9 532)</b>	<b>(8 300)</b>	<b>4 669</b>	<b>4 012</b>	
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>1 232</b>	<b>1 232</b>					<b>(9 532)</b>	<b>(9 532)</b>	<b>(8 300)</b>	<b>4 669</b>	<b>4 012</b>	
<b>Capital expenditure &amp; funds sources</b>												
<b>Capital expenditure</b>	<b>89 156</b>	<b>89 156</b>					<b>(15 705)</b>	<b>(15 705)</b>	<b>73 451</b>	<b>32 060</b>	<b>32 414</b>	
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	89 156	89 156	-	-	-	-	(15 705)	(15 705)	73 451	32 060	32 414	-
<b>Total sources of capital funds</b>	<b>89 156</b>	<b>89 156</b>					<b>(15 705)</b>	<b>(15 705)</b>	<b>73 451</b>	<b>32 060</b>	<b>32 414</b>	
<b>Financial position</b>												
Total current assets	29 429	29 429	-	-	-	-	6 774	6 774	36 203	9 364	-	-
Total non current assets	106 848	106 848	-	-	-	-	(15 705)	(15 705)	91 143	49 751	50 105	-
Total current liabilities	21 840	21 840	-	-	-	-	4 474	4 474	26 313	21 322	21 632	-
Total non current liabilities	20 045	20 045	-	-	-	-	-	-	20 045	20 045	18 644	-
Community wealth/Equity	94 392	94 392	-	-	-	-	(13 404)	(13 404)	80 988	17 748	9 830	-
<b>Cash flows</b>												
Net cash from (used) operating	8 248	8 248	-	-	-	-	(9 532)	(9 532)	(1 283)	11 994	11 666	-
Net cash from (used) investing	(89 156)	(89 156)	-	-	-	-	15 705	15 705	(73 451)	(32 060)	(32 414)	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end</b>	<b>29 429</b>	<b>29 429</b>					<b>(690)</b>	<b>(690)</b>	<b>26 739</b>	<b>6 674</b>	<b>(12 073)</b>	
<b>Cash balances/surplus reconciliation</b>												
Cash and investments available	29 429	29 429	-	-	-	-	(726)	(726)	28 703	9 364	0	-
Application of cash and investments	20 986	20 986	-	-	-	-	(3 058)	(3 058)	17 927	20 313	20 468	-
<b>Balance - surplus (shortfall)</b>	<b>8 444</b>	<b>8 444</b>					<b>2 332</b>	<b>2 332</b>	<b>10 776</b>	<b>(10 949)</b>	<b>(20 468)</b>	
<b>Asset Management</b>												
Asset register summary (WDV)	105 794	105 794	-	-	-	-	(15 705)	(15 705)	90 089	48 698	49 052	-
Depreciation	7 017	7 017	-	-	-	-	-	-	7 017	7 325	7 655	-
Renewal and Upgrading of Existing Assets	4 000	4 000	-	-	-	-	205	205	4 205	5 000	6 000	-
Repairs and Maintenance	2 402	2 402	-	-	-	-	(60)	(60)	2 342	2 455	2 364	-
<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) - 21/02/2023

Standard Description	Ref	Budget Year 2022/23									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Acoun. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	+1 2023/24	+2 2024/25
<b>Revenue - Functional</b>												
<i>Governance and administration</i>		213 554	213 554	--	--	--	--	1 552	1 552	215 106	219 632	226 036
Executive and council		--	--	--	--	--	--	--	--	--	--	--
Finance and administration		213 554	213 554	--	--	--	--	1 552	1 552	215 106	219 632	226 036
Internal audit		--	--	--	--	--	--	--	--	--	--	--
<i>Community and public safety</i>		500	500	--	--	--	--	--	--	500	522	545
Community and social services		500	500	--	--	--	--	--	--	500	522	545
Sport and recreation		--	--	--	--	--	--	--	--	--	--	--
Public safety		--	--	--	--	--	--	--	--	--	--	--
Housing		--	--	--	--	--	--	--	--	--	--	--
Health		--	--	--	--	--	--	--	--	--	--	--
<i>Economic and environmental services</i>		5 011	5 011	--	--	--	--	--	--	5 011	2 642	2 738
Planning and development		5 011	5 011	--	--	--	--	--	--	5 011	2 642	2 738
Road transport		--	--	--	--	--	--	--	--	--	--	--
Environmental protection		--	--	--	--	--	--	--	--	--	--	--
<i>Trading services</i>		--	--	--	--	--	--	--	--	--	--	--
Energy sources		--	--	--	--	--	--	--	--	--	--	--
Water management		--	--	--	--	--	--	--	--	--	--	--
Waste water management		--	--	--	--	--	--	--	--	--	--	--
Waste management		--	--	--	--	--	--	--	--	--	--	--
Other		--	--	--	--	--	--	--	--	--	--	--
<b>Total Revenue - Functional</b>	2	219 065	219 065	--	--	--	--	1 552	1 552	220 617	222 796	229 320
<b>Expenditure - Functional</b>												
<i>Governance and administration</i>		130 012	130 012	--	--	--	--	5 320	5 320	135 331	135 600	141 248
Executive and council		60 394	60 394	--	--	--	--	3 253	3 253	63 647	63 564	67 005
Finance and administration		62 732	62 732	--	--	--	--	2 167	2 167	64 899	64 828	66 731
Internal audit		6 885	6 885	--	--	--	--	(100)	(100)	6 785	7 188	7 512
<i>Community and public safety</i>		57 115	57 115	--	--	--	--	(1 557)	(1 557)	55 557	56 641	58 363
Community and social services		57 115	57 115	--	--	--	--	(1 557)	(1 557)	55 557	56 641	58 363
Sport and recreation		--	--	--	--	--	--	--	--	--	--	--
Public safety		--	--	--	--	--	--	--	--	--	--	--
Housing		--	--	--	--	--	--	--	--	--	--	--
Health		--	--	--	--	--	--	--	--	--	--	--
<i>Economic and environmental services</i>		30 707	30 707	--	--	--	--	7 322	7 322	38 028	25 886	25 697
Planning and development		30 707	30 707	--	--	--	--	7 322	7 322	38 028	25 886	25 697
Road transport		--	--	--	--	--	--	--	--	--	--	--
Environmental protection		--	--	--	--	--	--	--	--	--	--	--
<i>Trading services</i>		--	--	--	--	--	--	--	--	--	--	--
Energy sources		--	--	--	--	--	--	--	--	--	--	--
Water management		--	--	--	--	--	--	--	--	--	--	--
Waste water management		--	--	--	--	--	--	--	--	--	--	--
Waste management		--	--	--	--	--	--	--	--	--	--	--
Other		--	--	--	--	--	--	--	--	--	--	--
<b>Total Expenditure - Functional</b>	3	217 833	217 833	--	--	--	--	11 084	11 084	228 917	218 127	225 308
<b>Surplus/ (Deficit) for the year</b>		1 232	1 232	--	--	--	--	(9 532)	(9 532)	(8 300)	4 669	4 012

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

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

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

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

DC40 Dr Kenneth Kaunda - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 21/02/2023

Vote Description <i>(insert departmental structure etc)</i>	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
<b>R thousands</b>												
<b>Revenue by Vote</b>	1											
Vote 01 - Executive Council		-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		-	-	-	-	-	742	742	742	-	-	-
Vote 04 - Financial Services		213 554	213 554	-	-	-	810	810	214 364	219 632	226 036	-
Vote 05 - Led & Planning		5 011	5 011	-	-	-	-	-	5 011	2 642	2 738	-
Vote 06 - Community Services		500	500	-	-	-	-	-	500	522	545	-
Vote 07 --		-	-	-	-	-	-	-	-	-	-	-
Vote 08 --		-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	219 065	219 065	-	-	-	1 552	1 552	220 617	222 796	229 320	-
<b>Expenditure by Vote</b>	1											
Vote 01 - Executive Council		23 097	23 097	-	-	-	(1 347)	(1 347)	21 750	24 052	25 840	-
Vote 02 - Municipal Manager		44 183	44 183	-	-	-	4 500	4 500	48 683	46 720	48 677	-
Vote 03 - Corporate Services		32 539	32 539	-	-	-	(236)	(236)	32 303	33 590	34 932	-
Vote 04 - Financial Services		30 193	30 193	-	-	-	2 403	2 403	32 596	31 238	31 799	-
Vote 05 - Led & Planning		30 707	30 707	-	-	-	7 322	7 322	38 028	25 886	25 697	-
Vote 06 - Community Services		57 115	57 115	-	-	-	(1 557)	(1 557)	55 557	56 641	58 363	-
Vote 07 --		-	-	-	-	-	-	-	-	-	-	-
Vote 08 --		-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	217 833	217 833	-	-	-	11 084	11 084	228 917	218 127	225 308	-
<b>Surplus (Deficit) for the year</b>	2	1 232	1 232	-	-	-	(9 532)	(9 532)	(8 300)	4 669	4 012	-

## 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) - 21/02/2023

Description	Ref	Budget Year 2022/23									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>Revenue By Source</b>												
Property rates	2	--	--	--	--	--	--	--	--	--	--	--
Service charges - electricity revenue	2	--	--	--	--	--	--	--	--	--	--	--
Service charges - water revenue	2	--	--	--	--	--	--	--	--	--	--	--
Service charges - sanitation revenue	2	--	--	--	--	--	--	--	--	--	--	--
Service charges - refuse revenue	2	--	--	--	--	--	--	--	--	--	--	--
Rental of facilities and equipment		--	--	--	--	--	--	--	--	--	--	--
Interest earned - external investments		5 700	5 700	--	--	--	--	750	750	6 450	5 951	6 219
Interest earned - outstanding debtors		--	--	--	--	--	--	--	--	--	--	--
Dividends received		--	--	--	--	--	--	--	--	--	--	--
Fines, penalties and forfeits		--	--	--	--	--	--	--	--	--	--	--
Licences and permits		500	500	--	--	--	--	--	--	500	522	545
Agency services		--	--	--	--	--	--	--	--	--	--	--
Transfers and subsidies		36 491	36 491	--	--	--	--	742	742	37 233	36 079	38 324
Other revenue	2	176 374	176 374	--	--	--	--	60	60	176 434	180 244	184 232
Gains		--	--	--	--	--	--	--	--	--	--	--
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>219 065</b>	<b>219 065</b>	--	--	--	--	<b>1 552</b>	<b>1 552</b>	<b>220 617</b>	<b>222 796</b>	<b>229 320</b>
<b>Expenditure By Type</b>												
Employee related costs		122 016	122 016	--	--	--	--	(3 800)	(3 800)	118 216	126 862	132 571
Remuneration of councillors		13 575	13 575	--	--	--	--	(1 800)	(1 800)	11 775	14 172	14 810
Debt impairment		--	--	--	--	--	--	--	--	--	--	--
Depreciation & asset impairment		7 017	7 017	--	--	--	--	--	--	7 017	7 325	7 655
Finance charges		--	--	--	--	--	--	--	--	--	--	--
Bulk purchases - electricity		--	--	--	--	--	--	--	--	--	--	--
Inventory consumed		4 023	4 023	--	--	--	--	1 540	1 540	5 563	4 163	3 984
Contracted services		35 493	35 493	--	--	--	--	4 857	4 857	40 350	28 835	29 591
Transfers and subsidies		1 200	1 200	--	--	--	--	6 830	6 830	8 030	1 709	1 718
Other expenditure		34 510	34 510	--	--	--	--	3 457	3 457	37 967	35 060	34 979
Losses		--	--	--	--	--	--	--	--	--	--	--
<b>Total Expenditure</b>		<b>217 833</b>	<b>217 833</b>	--	--	--	--	<b>11 084</b>	<b>11 084</b>	<b>228 917</b>	<b>218 127</b>	<b>225 308</b>
<b>Surplus/(Deficit)</b>												
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		1 232	1 232	--	--	--	--	(9 532)	(9 532)	(8 300)	4 669	4 012
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		--	--	--	--	--	--	--	--	--	--	--
Transfers and subsidies - capital (in-kind - all)		--	--	--	--	--	--	--	--	--	--	--
<b>Surplus/(Deficit) before taxation</b>		<b>1 232</b>	<b>1 232</b>	--	--	--	--	<b>(9 532)</b>	<b>(9 532)</b>	<b>(8 300)</b>	<b>4 669</b>	<b>4 012</b>
Taxation		--	--	--	--	--	--	--	--	--	--	--
<b>Surplus/(Deficit) after taxation</b>		<b>1 232</b>	<b>1 232</b>	--	--	--	--	<b>(9 532)</b>	<b>(9 532)</b>	<b>(8 300)</b>	<b>4 669</b>	<b>4 012</b>
Attributable to minorities		--	--	--	--	--	--	--	--	--	--	--
<b>Surplus/(Deficit) attributable to municipality</b>		<b>1 232</b>	<b>1 232</b>	--	--	--	--	<b>(9 532)</b>	<b>(9 532)</b>	<b>(8 300)</b>	<b>4 669</b>	<b>4 012</b>
Share of surplus/ (deficit) of associate		--	--	--	--	--	--	--	--	--	--	--
<b>Surplus/ (Deficit) for the year</b>		<b>1 232</b>	<b>1 232</b>	--	--	--	--	<b>(9 532)</b>	<b>(9 532)</b>	<b>(8 300)</b>	<b>4 669</b>	<b>4 012</b>

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

- The total operating revenue is adjusted upwards by **R1.5 Million** to **R220.6 Million**. The increase relates to Grants received on LGSETA, Interest on Bank, Insurance premium and Tender Deposits
- The proposed budget adjustment on operating expenditure totals to **R228.9 Million** which comprises of **R228.7 Million** of operating expenditure and **R195 Thousand** of gains and losses. The operating expenditure increased by **R11 Million** from **R217.8 Million** approved budget.

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

DC40 Dr Kenneth Kaunda - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 21/02/2023

Description	Ref	Budget Year 2022/23									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2023/24	+2 2024/25
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
<b>Capital expenditure - Vote</b>												
<b>Multi-year expenditure to be adjusted</b>	2											
Vote 01 - Executive Council		-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Financial Services		-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Led & Planning		-	-	-	-	-	-	-	-	-	-	-
Vote 06 - Community Services		-	-	-	-	-	-	-	-	-	-	-
Vote 07 -		-	-	-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	3	-	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be adjusted</b>	2											
Vote 01 - Executive Council		100	100	-	-	-	-	-	100	110	102	
Vote 02 - Municipal Manager		706	706	-	-	-	-	140	846	221	221	
Vote 03 - Corporate Services		8 200	8 200	-	-	-	-	(2 500)	5 700	5 037	4 696	
Vote 04 - Financial Services		12 050	12 050	-	-	-	-	-	12 050	8 085	8 060	
Vote 05 - Led & Planning		55 550	55 550	-	-	-	-	(9 295)	46 255	17 610	18 727	
Vote 06 - Community Services		12 550	12 550	-	-	-	-	(4 050)	8 500	996	608	
Vote 07 -		-	-	-	-	-	-	-	-	-	-	
Vote 08 -		-	-	-	-	-	-	-	-	-	-	
Vote 09 -		-	-	-	-	-	-	-	-	-	-	
Vote 10 -		-	-	-	-	-	-	-	-	-	-	
Vote 11 -		-	-	-	-	-	-	-	-	-	-	
Vote 12 -		-	-	-	-	-	-	-	-	-	-	
Vote 13 -		-	-	-	-	-	-	-	-	-	-	
Vote 14 -		-	-	-	-	-	-	-	-	-	-	
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	
<b>Capital single-year expenditure sub-total</b>		89 156	89 156	-	-	-	-	(15 705)	73 451	32 060	32 414	
<b>Total Capital Expenditure - Vote</b>		89 156	89 156	-	-	-	-	(15 705)	73 451	32 060	32 414	
<b>Capital Expenditure - Functional</b>												
<b>Governance and administration</b>		21 056	21 056	-	-	-	-	(2 360)	18 696	13 454	13 078	
Executive and council		630	630	-	-	-	-	-	630	141	173	
Finance and administration		20 250	20 250	-	-	-	-	(2 500)	17 750	13 122	12 756	
Internal audit		176	176	-	-	-	-	140	316	190	150	
<b>Community and public safety</b>		12 550	12 550	-	-	-	-	(4 050)	8 500	996	608	
Community and social services		12 550	12 550	-	-	-	-	(4 050)	8 500	996	608	
Sport and recreation		-	-	-	-	-	-	-	-	-	-	
Public safety		-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	
<b>Economic and environmental services</b>		55 550	55 550	-	-	-	-	(9 295)	46 255	17 610	18 727	
Planning and development		55 550	55 550	-	-	-	-	(9 295)	46 255	17 610	18 727	
Road transport		-	-	-	-	-	-	-	-	-	-	
Environmental protection		-	-	-	-	-	-	-	-	-	-	
<b>Trading services</b>		-	-	-	-	-	-	-	-	-	-	
Energy services		-	-	-	-	-	-	-	-	-	-	
Water management		-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	
Waste management		-	-	-	-	-	-	-	-	-	-	
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	
<b>Total Capital Expenditure - Functional</b>	3	89 156	89 156	-	-	-	-	(15 705)	73 451	32 060	32 414	
<b>Funded by:</b>												
National Government		-	-	-	-	-	-	-	-	-	-	
Provincial Government		-	-	-	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	4	-	-	-	-	-	-	-	-	-	-	
Borrowing		-	-	-	-	-	-	-	-	-	-	
<b>Internally generated funds</b>		89 156	89 156	-	-	-	-	(15 705)	73 451	32 060	32 414	
<b>Total Capital Funding</b>		89 156	89 156	-	-	-	-	(15 705)	73 451	32 060	32 414	

## 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 2022/2023 financial year amount to **R89.5 Million**. The proposed adjustment capital budget amount to **R73.4 Million** and the Capital budget has been reduced by **R15.7 Million**.

## Table B6 - Adjustment Budget Financial Position

DC40 Dr Kenneth Kaunda - Table B6 Adjustments Budget Financial Position - 21/02/2023

Description	Ref	Budget Year 2022/23									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2023/24	+2 2024/25
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>ASSETS</b>												
<b>Current assets</b>												
Cash		29 429	29 429	-	-	-	-	(726)	(726)	26 703	9 364	-
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	-	-	-	-	-	-	6 285	6 285	6 285	-	-
Other debtors		-	-	-	-	-	-	1 216	1 216	1 216	-	-
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-	-
Inventory		-	-	-	-	-	-	-	-	-	-	-
<b>Total current assets</b>		<b>29 429</b>	<b>29 429</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6 774</b>	<b>6 774</b>	<b>36 203</b>	<b>9 364</b>	<b>-</b>
<b>Non current assets</b>												
Long-term receivables		-	-	-	-	-	-	-	-	-	-	-
Investments		0	0	-	-	-	-	-	-	0	0	0
Investment property		-	-	-	-	-	-	-	-	-	-	-
Investment in Associate		-	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	1	89 917	89 917	-	-	-	-	(14 345)	(14 345)	75 572	38 183	38 446
Biological		-	-	-	-	-	-	-	-	-	-	-
Intangible		16 931	16 931	-	-	-	-	(1 360)	(1 360)	15 571	11 568	11 659
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
<b>Total non current assets</b>		<b>106 848</b>	<b>106 848</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(15 705)</b>	<b>(15 705)</b>	<b>91 143</b>	<b>49 751</b>	<b>50 105</b>
<b>TOTAL ASSETS</b>		<b>136 277</b>	<b>136 277</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(8 931)</b>	<b>(8 931)</b>	<b>127 346</b>	<b>59 115</b>	<b>50 105</b>
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Consumer deposits		-	-	-	-	-	-	-	-	-	-	-
Trade and other payables		20 986	20 986	-	-	-	-	4 474	4 474	25 459	20 313	20 468
Provisions		854	854	-	-	-	-	-	-	854	1 009	1 164
<b>Total current liabilities</b>		<b>21 840</b>	<b>21 840</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 474</b>	<b>4 474</b>	<b>26 313</b>	<b>21 322</b>	<b>21 632</b>
<b>Non current liabilities</b>												
Borrowing	1	-	-	-	-	-	-	-	-	-	-	-
Provisions	1	20 045	20 045	-	-	-	-	-	-	20 045	20 045	18 644
<b>Total non current liabilities</b>		<b>20 045</b>	<b>20 045</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20 045</b>	<b>20 045</b>	<b>18 644</b>
<b>TOTAL LIABILITIES</b>		<b>41 885</b>	<b>41 885</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 474</b>	<b>4 474</b>	<b>46 358</b>	<b>41 367</b>	<b>40 276</b>
<b>NET ASSETS</b>	2	<b>94 392</b>	<b>94 392</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(13 404)</b>	<b>(13 404)</b>	<b>80 988</b>	<b>17 748</b>	<b>9 830</b>
<b>COMMUNITY WEALTH/EQUITY</b>												
Accumulated Surplus/(Deficit)		94 392	94 392	-	-	-	-	(13 404)	(13 404)	80 988	17 748	9 830
Reserves		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>94 392</b>	<b>94 392</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(13 404)</b>	<b>(13 404)</b>	<b>80 988</b>	<b>17 748</b>	<b>9 830</b>

## MBRR Table B6 - Adjustment Budget Financial Position

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

This format of presenting the statement of financial position is aligned to GRAP, which is generally aligned to the international version which presents Assets less Liabilities as "accounting" Community Wealth. The order of items within each group illustrates items in

order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.

### Table B7 - Adjustment Budget Cash Flow Statement

DC40 Dr Kenneth Kaunda - Table B7 Adjustments Budget Cash Flows - 21/02/2023

Description	Ref	Budget Year 2022/23									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2023/24	+2 2024/25
R thousands		A	A1	B	C	D	E	F	G	H		
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>												
<b>Receipts</b>												
Property rates												
Service charges												
Other revenue		176 874	176 874	--	--	--	--	802		177 576	180 766	184 777
Transfers and Subsidies - Operational	1	36 491	36 491	--	--	--	--	--		36 491	36 079	38 324
Transfers and Subsidies - Capital	1	--	--	--	--	--	--	--		--	--	--
Interest		5 700	5 700	--	--	--	--	750		6 450	5 951	6 219
Dividends		--	--	--	--	--	--	--		--	--	--
<b>Payments</b>												
Suppliers and employees		(209 617)	(209 617)	--	--	--	--	(4 254)		(213 871)	(209 093)	(215 935)
Finance charges		--	--	--	--	--	--	--		--	--	--
Transfers and Grants	1	(1 200)	(1 200)	--	--	--	--	(6 830)		(8 030)	(1 709)	(1 718)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>8 248</b>	<b>8 248</b>	--	--	--	--	<b>(9 532)</b>		<b>(1 283)</b>	<b>11 994</b>	<b>11 666</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>												
<b>Receipts</b>												
Proceeds on disposal of PPE												
Decrease (increase) in non-current receivables												
Decrease (increase) in non-current investments		--	0	--	--	--	--	--		0	--	--
<b>Payments</b>												
Capital assets		(89 156)	(89 156)	--	--	--	--	15 705		(73 451)	(32 060)	(32 414)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(89 156)</b>	<b>(89 156)</b>	--	--	--	--	<b>15 705</b>		<b>(73 451)</b>	<b>(32 060)</b>	<b>(32 414)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>												
<b>Receipts</b>												
Short term loans												
Borrowing long term/refinancing		--	--	--	--	--	--	--		--	--	--
Increase (decrease) in consumer deposits												
<b>Payments</b>												
Repayment of borrowing		--	--	--	--	--	--	--		--	--	--
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>--</b>	<b>--</b>	--	--	--	--	<b>--</b>		<b>--</b>	<b>--</b>	<b>--</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>(80 908)</b>	<b>(80 907)</b>	--	--	--	--	<b>6 173</b>		<b>(74 734)</b>	<b>(20 085)</b>	<b>(20 747)</b>
Cash/cash equivalents at the year begin:	2	110 337	110 337	--	--	--	--	(6 899)		(6 899)	28 703	8 638
Cash/cash equivalents at the year end:	2	29 429	29 429	--	--	--	--	(726)		(726)	8 638	(12 109)

### 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

**Table B8 - Cash Backed Reserves/Accumulated Surplus Reconciliation**

DC40 Dr Kenneth Kaunda - Table B8 Cash backed reserves/accumulated surplus reconciliation - 21/02/2023

Description	Ref	Budget Year 2022/23									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>Cash and investments available</b>												
Cash/cash equivalents at the year end	1	29 429	29 429	-	-	-	-	(690)	(690)	28 739	8 674	(12 073)
Other current investments > 90 days		-	(0)	-	-	-	-	(36)	(36)	(36)	690	12 073
Non current assets - Investments	1	0	0	-	-	-	-	-	-	0	0	0
<b>Cash and investments available:</b>		<b>29 429</b>	<b>29 429</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(726)</b>	<b>(726)</b>	<b>28 703</b>	<b>9 364</b>	<b>0</b>
<b>Applications of cash and investments</b>												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	20 986	20 986	-	-	-	-	(3 058)	(3 058)	17 927	20 313	20 468
Other provisions		-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>		<b>20 986</b>	<b>20 986</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3 058)</b>	<b>(3 058)</b>	<b>17 927</b>	<b>20 313</b>	<b>20 468</b>
<b>Surplus(shortfall)</b>		<b>8 444</b>	<b>8 444</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 332</b>	<b>2 332</b>	<b>10 776</b>	<b>(10 949)</b>	<b>(20 468)</b>

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

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

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

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

### Table A9 - Asset Management

DC40 Dr Kenneth Kaunda - Table B9 Asset Management - 21/02/2023

Description	Ref	Budget Year 2022/23									Budget Year	Budget Year
		Original	Prior Adjusted	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	Adjusted	Adjusted
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H	Budget	Budget
<b>R thousands</b>												
<b>CAPITAL EXPENDITURE</b>												
<b>Total New Assets to be adjusted</b>	1	85 156	85 156	--	--	--	--	(15 910)	(15 910)	69 246	27 060	26 414
<i>Roads Infrastructure</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Storm water Infrastructure</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Electrical Infrastructure</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Water Supply Infrastructure</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Sanitation Infrastructure</i>		2 500	2 500	--	--	--	--	--	--	2 500	2 610	2 727
<i>Solid Waste Infrastructure</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Rail Infrastructure</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Coastal Infrastructure</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Information and Communication Infrastructure</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Infrastructure</i>		2 500	2 500	--	--	--	--	--	--	2 500	2 610	2 727
<i>Community Facilities</i>		50 800	50 800	--	--	--	--	(10 000)	(10 000)	40 800	10 170	10 150
<i>Sport and Recreation Facilities</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Community Assets</i>		50 800	50 800	--	--	--	--	(10 000)	(10 000)	40 800	10 170	10 150
<i>Heritage Assets</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Revenue Generating</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Non-revenue Generating</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Investment properties</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Operational Buildings</i>		6 700	6 700	--	--	--	--	(4 250)	(4 250)	2 450	579	268
<i>Housing</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Other Assets</i>	6	6 700	6 700	--	--	--	--	(4 250)	(4 250)	2 450	579	268
<i>Biological or Cultivated Assets</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Servitudes</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Licences and Rights</i>		16 476	16 476	--	--	--	--	(1 360)	(1 360)	15 116	11 113	11 205
<i>Intangible Assets</i>		16 476	16 476	--	--	--	--	(1 360)	(1 360)	15 116	11 113	11 205
<i>Computer Equipment</i>		2 800	2 800	--	--	--	--	(1 000)	(1 000)	1 800	2 044	1 591
<i>Furniture and Office Equipment</i>		280	280	--	--	--	--	--	--	280	416	368
<i>Machinery and Equipment</i>		1 900	1 900	--	--	--	--	700	700	2 600	127	105
<i>Transport Assets</i>		3 700	3 700	--	--	--	--	--	--	3 700	--	--
<i>Land</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Zoo's, Marine and Non-biological Animals</i>		--	--	--	--	--	--	--	--	--	--	--
<b>Total Renewal of Existing Assets to be adjusted</b>	2	2 500	2 500	--	--	--	--	705	705	3 205	5 000	6 000
<i>Roads Infrastructure</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Storm water Infrastructure</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Electrical Infrastructure</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Water Supply Infrastructure</i>		2 500	2 500	--	--	--	--	705	705	3 205	5 000	6 000
<i>Sanitation Infrastructure</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Solid Waste Infrastructure</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Rail Infrastructure</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Coastal Infrastructure</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Information and Communication Infrastructure</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Infrastructure</i>		2 500	2 500	--	--	--	--	705	705	3 205	5 000	6 000
<i>Community Facilities</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Sport and Recreation Facilities</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Community Assets</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Heritage Assets</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Revenue Generating</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Non-revenue Generating</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Investment properties</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Operational Buildings</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Housing</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Other Assets</i>	6	--	--	--	--	--	--	--	--	--	--	--
<i>Biological or Cultivated Assets</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Servitudes</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Licences and Rights</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Intangible Assets</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Computer Equipment</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Furniture and Office Equipment</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Machinery and Equipment</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Transport Assets</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Land</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Zoo's, Marine and Non-biological Animals</i>		--	--	--	--	--	--	--	--	--	--	--



<b>Total Upgrading of Existing Assets to be adjusted</b>	2a	1 500	1 500	-	-	-	-	(500)	(500)	1 000	-	-
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		1 000	1 000	-	-	-	-	(500)	(500)	500	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		1 000	1 000	-	-	-	-	(500)	(500)	500	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		500	500	-	-	-	-	-	-	500	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure to be adjusted</b>	4	89 156	89 156	-	-	-	-	(15 705)	(15 705)	73 451	32 060	32 414
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		2 500	2 500	-	-	-	-	705	705	3 205	5 000	6 000
Sanitation Infrastructure		2 500	2 500	-	-	-	-	-	-	2 500	2 610	2 727
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		5 000	5 000	-	-	-	-	705	705	5 705	7 610	8 727
Community Facilities		51 800	51 800	-	-	-	-	(10 500)	(10 500)	41 300	10 170	10 150
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		51 800	51 800	-	-	-	-	(10 500)	(10 500)	41 300	10 170	10 150
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		6 700	6 700	-	-	-	-	(4 250)	(4 250)	2 450	579	268
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		6 700	6 700	-	-	-	-	(4 250)	(4 250)	2 450	579	268
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		16 476	16 476	-	-	-	-	(1 360)	(1 360)	15 116	11 113	11 205
Intangible Assets		16 476	16 476	-	-	-	-	(1 360)	(1 360)	15 116	11 113	11 205
Computer Equipment		2 800	2 800	-	-	-	-	(1 060)	(1 060)	1 800	2 044	1 591
Furniture and Office Equipment		280	280	-	-	-	-	-	-	280	416	368
Machinery and Equipment		1 900	1 900	-	-	-	-	700	700	2 600	127	105
Transport Assets		4 200	4 200	-	-	-	-	-	-	4 200	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE to be adjusted</b>	4	89 156	89 156	-	-	-	-	(15 705)	(15 705)	73 451	32 060	32 414

<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	105 794	105 794	--	--	--	--	(15 705)	(15 705)	90 089	48 698	49 052
<i>Roads Infrastructure</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Storm water Infrastructure</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Electrical Infrastructure</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Water Supply Infrastructure</i>		2 500	2 500	--	--	--	--	705	705	3 205	5 000	6 000
<i>Sanitation Infrastructure</i>		2 500	2 500	--	--	--	--	--	--	2 500	2 610	2 727
<i>Solid Waste Infrastructure</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Rail Infrastructure</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Coastal Infrastructure</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Information and Communication Infrastructure</i>		2 497	2 497	--	--	--	--	--	--	2 497	2 497	2 497
<b>Infrastructure</b>		7 497	7 497	--	--	--	--	705	705	8 202	10 107	11 225
<b>Community Assets</b>		55 896	55 896	--	--	--	--	(10 500)	(10 500)	45 396	14 266	14 246
<b>Heritage Assets</b>		--	--	--	--	--	--	--	--	--	--	--
<b>Investment properties</b>		--	--	--	--	--	--	--	--	--	--	--
<b>Other Assets</b>		7 341	7 341	--	--	--	--	(4 250)	(4 250)	3 091	1 220	910
<b>Biological or Cultivated Assets</b>		--	--	--	--	--	--	--	--	--	--	--
<b>Intangible Assets</b>		16 931	16 931	--	--	--	--	(1 360)	(1 360)	15 571	11 568	11 659
<b>Computer Equipment</b>		4 643	4 643	--	--	--	--	(1 000)	(1 000)	3 643	3 887	3 434
<b>Furniture and Office Equipment</b>		1 204	1 204	--	--	--	--	--	--	1 204	1 341	1 292
<b>Machinery and Equipment</b>		3 309	3 309	--	--	--	--	700	700	4 009	1 537	1 514
<b>Transport Assets</b>		8 972	8 972	--	--	--	--	--	--	8 972	4 772	4 772
<b>Land</b>		--	--	--	--	--	--	--	--	--	--	--
<b>Zoo's, Marine and Non-biological Animals</b>		--	--	--	--	--	--	--	--	--	--	--
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	105 794	105 794	--	--	--	--	(15 705)	(15 705)	90 089	48 698	49 052
<b>EXPENDITURE OTHER ITEMS</b>												
<b>Depreciation &amp; asset impairment</b>		7 017	7 017	--	--	--	--	--	--	7 017	7 325	7 655
<b>Repairs and Maintenance by asset class</b>	3	2 402	2 402	--	--	--	--	(60)	(60)	2 342	2 455	2 364
<i>Roads Infrastructure</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Storm water Infrastructure</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Electrical Infrastructure</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Water Supply Infrastructure</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Sanitation Infrastructure</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Solid Waste Infrastructure</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Rail Infrastructure</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Coastal Infrastructure</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Information and Communication Infrastructure</i>		--	--	--	--	--	--	--	--	--	--	--
<b>Infrastructure</b>		--	--	--	--	--	--	--	--	--	--	--
<b>Community Facilities</b>		--	--	--	--	--	--	--	--	--	--	--
<b>Sport and Recreation Facilities</b>		--	--	--	--	--	--	--	--	--	--	--
<b>Community Assets</b>		--	--	--	--	--	--	--	--	--	--	--
<b>Heritage Assets</b>		--	--	--	--	--	--	--	--	--	--	--
<b>Revenue Generating</b>		--	--	--	--	--	--	--	--	--	--	--
<b>Non-revenue Generating</b>		--	--	--	--	--	--	--	--	--	--	--
<b>Investment properties</b>		--	--	--	--	--	--	--	--	--	--	--
<b>Operational Buildings</b>		700	700	--	--	--	--	--	--	700	731	764
<b>Housing</b>		--	--	--	--	--	--	--	--	--	--	--
<b>Other Assets</b>		700	700	--	--	--	--	--	--	700	731	764
<b>Biological or Cultivated Assets</b>		--	--	--	--	--	--	--	--	--	--	--
<b>Services</b>		--	--	--	--	--	--	--	--	--	--	--
<b>Licences and Rights</b>		--	--	--	--	--	--	--	--	--	--	--
<b>Intangible Assets</b>		--	--	--	--	--	--	--	--	--	--	--
<b>Computer Equipment</b>		1 200	1 200	--	--	--	--	--	--	1 200	1 200	1 200
<b>Furniture and Office Equipment</b>		202	202	--	--	--	--	(50)	(50)	152	211	73
<b>Machinery and Equipment</b>		200	200	--	--	--	--	(10)	(10)	190	209	218
<b>Transport Assets</b>		100	100	--	--	--	--	--	--	100	104	109
<b>Land</b>		--	--	--	--	--	--	--	--	--	--	--
<b>Zoo's, Marine and Non-biological Animals</b>		--	--	--	--	--	--	--	--	--	--	--
<b>TOTAL EXPENDITURE OTHER ITEMS to be adjusted</b>	6	9 419	9 419	--	--	--	--	(60)	(60)	9 359	9 780	10 019
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		4.5%	4.5%							5.7%	15.6%	18.5%
<i>Renewal and upgrading of Existing Assets as % of deprecn"</i>		57.0%	57.0%							59.9%	68.3%	78.4%
<i>R&amp;M as a % of PPE</i>		2.3%	2.3%							2.6%	5.0%	4.8%
<i>Renewal and upgrading and R&amp;M as a % of PPE</i>		6.1%	6.1%							7.3%	15.3%	17.1%

## 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 - 21/02/2023

Description	Ref	Budget Year 2022/23									Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
<b>Household service targets</b>	1												
<b>Water:</b>													
Piped water inside dwelling													
Piped water inside yard (but not in dwelling)													
Using public tap (at least min service level)	2												
Other water supply (at least min service level)													
<i>Minimum Service Level and Above sub-total</i>													
Using public tap (< min service level)	3												
Other water supply (< min service level)	3,4												
No water supply													
<i>Below Minimum Service Level sub-total</i>													
<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>													
<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>													
<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>													
<b>Total number of households</b>	5												
<b>Households receiving Free Basic Service</b>	15												
Water (6 kilolitre per household per month)													
Sanitation (free minimum level service)													
Electricity/other energy (50kwh per household per month)													
Refuse (removed at least once a week)													
<b>Cost of Free Basic Services provided (R'000)</b>	16												
Water (6 kilolitre per indigent household per month)													
Sanitation (free sanitation service to indigent households)													
Refuse (removed once a week for indigent households)													
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>													
<b>Total cost of FBS provided</b>													
<b>Highest level of free service provided</b>													
Property rates (R'000 value threshold)													
Water (kilolitre per household per month)													
Sanitation (kilolitre per household per month)													
Sanitation (R'and per household per month)													
Electricity (kwh per household per month)													
Refuse (average litres per week)													
<b>Revenue cost of free services provided (R'000)</b>	17												
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)													
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)													
Water (in excess of 6 kilolitre 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)													
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 2022/2023 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. 79/01/2023)**
- 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 was adjusted to **R220.6 Million** from **R219 Million**. The total operating revenue has increased by **R1.5 Million**. The increase relates to additional grant on LGSETA, Interest on Bank, Tender Deposits and Insurance premium.

### Summary of revenue classified by main revenue source

DC40 Dr Kenneth Kaunda - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 21/02/2023

Description	Ref	Budget Year 2022/23									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>Revenue By Source</b>												
Property rates	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments		5 700	5 700	-	-	-	-	750	750	6 450	5 951	6 219
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-
Licences and permits		500	500	-	-	-	-	-	-	500	522	545
Agency services		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		36 491	36 491	-	-	-	-	742	742	37 233	36 079	38 324
Other revenue	2	176 374	176 374	-	-	-	-	60	60	176 434	180 244	184 232
Gains		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>219 065</b>	<b>219 065</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 552</b>	<b>1 552</b>	<b>220 617</b>	<b>222 786</b>	<b>229 320</b>

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

DC40 Dr Kenneth Kaunda - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 21/02/2023

Description	Ref	Budget Year 2022/23						Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		A	A1	B	C	D	E	F	+1 2023/24	+2 2024/25
<b>R thousands</b>										
<b>EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:</b>	1									
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		36 522	36 522	--	--	(3 831)	(3 831)	32 691	36 089	38 312
Equitable Share		30 480	30 480	--	--	(3 800)	(3 800)	26 680	32 393	34 495
Expanded Public Works Programme Integrated Grant		2 379	2 379	--	--	--	--	2 379	--	--
Local Government Financial Management Grant		1 031	1 031	--	--	(31)	(31)	1 000	1 054	1 079
Municipal Disaster Relief Grant		--	--	--	--	--	--	--	--	--
Rural Road Asset Management Systems Grant		2 632	2 632	--	--	--	--	2 632	2 642	2 738
<b>Provincial Government:</b>		--	--	--	--	--	--	--	--	--
<b>District Municipality:</b>		--	--	--	--	--	--	--	--	--
<b>Other grant providers:</b>		1 380	1 380	--	--	(500)	(500)	880	1 441	1 327
Education Training and Development Practices SETA		1 380	1 380	--	--	(500)	(500)	880	1 441	1 327
Local Government Water and Related Service SETA		--	--	--	--	--	--	--	--	--
<b>Total operating expenditure of Transfers and Grants:</b>		37 902	37 902	--	--	(4 331)	(4 331)	33 571	37 530	39 639
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		--	--	--	--	--	--	--	--	--
Rural Road Asset Management Systems Grant		--	--	--	--	--	--	--	--	--
<b>Provincial Government:</b>		--	--	--	--	--	--	--	--	--
<b>District Municipality:</b>		--	--	--	--	--	--	--	--	--
<b>Other grant providers:</b>		--	--	--	--	--	--	--	--	--
<b>Total capital expenditure of Transfers and Grants</b>		--	--	--	--	--	--	--	--	--
<b>Total capital expenditure of Transfers and Grants</b>		37 902	37 902	--	--	(4 331)	(4 331)	33 571	37 530	39 639

## 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 - 21/02/2023

Description	Ref	Budget Year 2022/23									Budget Year	Budget Year
		Original	Prior Adjusted	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	Adjusted	
		Budget	6	Funds	capital	Unavold.	Govt			Budget	Budget	
R thousands	A	A1	B	C	D	E	F	G	H			
<b>Cash transfers to other municipalities</b>	1											
<b>TOTAL ALLOCATIONS TO MUNICIPALITIES:</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Cash transfers to Entities/Other External Mechanisms</b>	2							4 200	4 200	4 200		
<i>Ts_O_M_Music Ent</i>												
<b>TOTAL ALLOCATIONS TO ENTITIES/EMs'</b>		-	-	-	-	-	-	4 200	4 200	4 200	-	-
<b>Cash transfers to other Organs of State</b>	3											
<b>TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Cash transfers to other Organisations</b>	4											
<i>Non Prof. Tourism</i>												
<i>Non Prof. Unspecified</i>												
<i>Priv Ent: Subs N-Fin Enlpr - Product</i>		100	100					(70)	(70)	30	104	109
<b>TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:</b>		100	100					(70)	(70)	30	104	109
<b>TOTAL CASH TRANSFERS</b>	5	100	100					4 130	4 130	4 230	104	109
<b>Non-cash transfers to other municipalities</b>	1											
<b>TOTAL ALLOCATIONS TO MUNICIPALITIES:</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Non-cash transfers to Entities/Other External Mechanisms</b>	2											
<b>TOTAL ALLOCATIONS TO ENTITIES/EMs'</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Non-cash transfers to other Organs of State</b>	3											
<b>TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Non-cash transfers to other Organisations</b>	4											
<b>TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:</b>		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL NON-CASH TRANSFERS</b>	5	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS</b>		100	100					4 130	4 130	4 230	104	109

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

### Councillors

- On a yearly basis the Minister of Local Provincial Government set the upper limit on determination of councillor's allowances. The payment of allowances to councillors for will be made using the upper limit gazette available during payment of such allowances. The proposed adjustment on Remuneration of Councillors totals to **R11.7 Million**. There has been a reduction of **R1.8 Million** on the Remuneration of Councillors as compared to **R13.5 Million** approved budget.

### Senior Officials and Municipal Staff

- The proposed adjustment on Employee related cost totals to **R118.2 Million**. The Employee related costs has reduced by **R3.8 Million** from the approved budget of **R112 Million**.

DC40 Dr Kenneth Kaunda - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 21/02/2023

Summary of remuneration	Ref	Budget Year 2022/23									% change
		Original Budget A	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	
<b>R thousands</b>											
<b>Councillors (Political Office Bearers plus Other)</b>											
Basic Salaries and Wages		9 285	9 285					(1 465)	(1 465)	7 820	-15,8%
Pension and UIF Contributions		750	750					(290)	(290)	460	-38,7%
Medical Aid Contributions		384	384					(45)	(45)	339	-11,7%
Motor Vehicle Allowance		1 569	1 569							1 569	0,0%
Cellphone Allowance		886	886							886	
Housing Allowances											
Other benefits and allowances		700	700							700	
<b>Sub Total - Councillors</b>		<b>13 575</b>	<b>13 575</b>					<b>(1 800)</b>	<b>(1 800)</b>	<b>11 775</b>	<b>-13,3%</b>
<b>% increase</b>										<b>(0)</b>	
<b>Senior Managers of the Municipality</b>											
Basic Salaries and Wages		5 742	5 742					(679)	(679)	5 063	-11,8%
Pension and UIF Contributions											
Medical Aid Contributions		72	72							72	0,0%
Overtime											
Performance Bonus		242	242					(30)	(30)	212	
Motor Vehicle Allowance		889	889					435	435	1 324	48,9%
Cellphone Allowance		150	150					1	1	151	0,7%
<b>Sub Total - Senior Managers of Municipality</b>		<b>7 095</b>	<b>7 095</b>					<b>(273)</b>	<b>(273)</b>	<b>6 822</b>	<b>-3,8%</b>
<b>% increase</b>										<b>(0)</b>	
<b>Other Municipal Staff</b>											
Basic Salaries and Wages		74 153	74 153					(4 369)	(4 369)	69 785	-5,9%
Pension and UIF Contributions		11 466	11 466					408	408	11 873	3,6%
Medical Aid Contributions		4 405	4 405					1 135	1 135	5 540	25,8%
Overtime		650	650					198	198	848	30,5%
Performance Bonus		4 987	4 987					500	500	5 487	
Motor Vehicle Allowance		9 086	9 086					120	120	9 206	1,3%
Cellphone Allowance		1 261	1 261					(78)	(78)	1 183	-6,2%
Housing Allowances		616	616					30	30	646	
Other benefits and allowances		3 339	3 339					(1 374)	(1 374)	1 964	
Payments in lieu of leave		4 016	4 016					(47)	(47)	3 969	-1,2%
Long service awards		630	630					(50)	(50)	580	-7,9%
Post-retirement benefit obligations		314	314							314	0,0%
<b>Sub Total - Other Municipal Staff</b>		<b>114 921</b>	<b>114 921</b>					<b>(3 527)</b>	<b>(3 527)</b>	<b>111 394</b>	<b>-3,1%</b>
<b>% increase</b>											
<b>Total Parent Municipality</b>		<b>135 591</b>	<b>135 591</b>					<b>(5 600)</b>	<b>(5 600)</b>	<b>129 991</b>	<b>-4,1%</b>
<b>Board Members of Entities</b>											
Housing Allowances											
Other benefits and allowances											
Post-retirement benefit obligations											
<b>Sub Total - Board Members of Entities</b>											
<b>% increase</b>											
<b>Senior Managers of Entities</b>											
Basic Salaries and Wages											
Post-retirement benefit obligations											
<b>Sub Total - Senior Managers of Entities</b>											
<b>% increase</b>											
<b>Other Staff of Entities</b>											
Basic Salaries and Wages											
Post-retirement benefit obligations											
<b>Sub Total - Other Staff of Entities</b>											
<b>% increase</b>											
<b>Total Municipal Entities</b>											
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>135 591</b>	<b>135 591</b>					<b>(5 600)</b>	<b>(5 600)</b>	<b>129 991</b>	<b>-4,1%</b>
<b>% increase</b>											
<b>TOTAL MANAGERS AND STAFF</b>		<b>122 016</b>	<b>122 016</b>					<b>(3 800)</b>	<b>(3 800)</b>	<b>118 216</b>	<b>-3,1%</b>

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

The 2022/2023 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 **R73.4 Million**.

The capital expenditure decreased by **R15.7 Million** from the **R89.1 Million** approved Budget (see tables below).

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

DR KENNETH KAUNDA DISTRICT MUNICIPALITY ADJUSTMENT BUDGET 2022/2023											
CAPITAL EXPENDITURE LIST											
NO	DEPARTMENT	DESCRIPTION	CURRENT YEAR 2022/ 2023				REVENUE & EXPENDITURE ACTUAL MOVEMENTS				
			Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Expend (Jan)	YTD Actual	Balance	% Exp	
1	EXECUTIVE MAYOR	OFFICE EQUIPMENT	50 000,00	-	-	50 000,00	-	7 215,00	42 785,00	14,43	
2	CHIEF WHIP	OFFICE FURNITURE AND FITTINGS	50 000,00	-	-	50 000,00	-	25 152,18	24 847,82	50,30	
3	MUNICIPAL MANAGER	PMS SYSTEM	500 000,00	-	-	500 000,00	-	-	500 000,00	-	
4	MUNICIPAL MANAGER	OFFICE EQUIPMENT	30 000,00	-	-	30 000,00	-	-	30 000,00	-	
5	INTERNAL AUDIT	SOFTWARE	176 000,00	-	140 000,00	316 000,00	-	-	316 000,00	-	
6	CORPORATE SERVICES	MICROSOFT OFFICE-SOFTWARE	800 000,00	-	-	800 000,00	178 700,90	178 700,90	621 299,10	22,34	
7	CORPORATE SERVICES	NETWORK UPGRADE	2 000 000,00	-	1 500 000,00	500 000,00	-	-	500 000,00	-	
8	CORPORATE SERVICES	ELECTRONIC RECORD SYSTEM	1 000 000,00	-	-	1 000 000,00	-	498 900,00	501 100,00	49,89	
9	CORPORATE SERVICES	FLEET	1 500 000,00	-	-	1 500 000,00	-	-	1 500 000,00	-	
10	CORPORATE SERVICES	COMPUTER EQUIPMENT	800 000,00	-	-	800 000,00	496 354,65	523 354,60	276 645,40	65,42	
11	CORPORATE SERVICES	VIRTUAL PRIVATE NETWORK	1 000 000,00	-	1 000 000,00	-	-	-	-	#DIV/0!	
12	CORPORATE SERVICES	TELEPHONE SYSTEM	1 000 000,00	-	-	1 000 000,00	-	-	1 000 000,00	-	
13	CORPORATE SERVICES	AIRCONDITIONING EQUIPMENT	100 000,00	-	-	100 000,00	-	-	100 000,00	-	
14	BTO	FINANCIAL SYSTEM	12 000 000,00	-	-	12 000 000,00	-	-	12 000 000,00	-	
15	BTO	OFFICE FURNITURE AND FITTINGS	50 000,00	-	-	50 000,00	-	-	50 000,00	-	
16	LED & PLANNING	SPECIAL VEHICLE	500 000,00	-	-	500 000,00	-	-	500 000,00	-	
17	LED & PLANNING	WATER PROJECTS	2 500 000,00	-	705 000,00	3 205 000,00	-	705 000,00	2 500 000,00	22,00	
18	LED & PLANNING	SANITATION PROJECTS	2 500 000,00	-	-	2 500 000,00	-	1 178 077,36	1 321 922,64	47,12	
19	LED & PLANNING	OFFICE FURNITURE AND FITTINGS	50 000,00	-	-	50 000,00	-	25 618,00	24 382,00	51,24	
20	LED & PLANNING	CONSTRUCT MUNICIPAL OFFICES	50 000 000,00	-	10 000 000,00	40 000 000,00	-	1 892 239,57	38 107 760,43	4,73	
21	COMMUNITY SERVICES	WATER TANKER TRUCK & EQUIPMENT	2 200 000,00	-	-	2 200 000,00	-	-	2 200 000,00	-	
22	COMMUNITY SERVICES	TOOLS	50 000,00	-	-	50 000,00	-	-	50 000,00	-	
23	COMMUNITY SERVICES	PEST CONTROL EQUIPMENT	100 000,00	-	-	100 000,00	-	-	100 000,00	-	
24	COMMUNITY SERVICES	SAMPLING KITS	50 000,00	-	-	50 000,00	-	-	50 000,00	-	
25	COMMUNITY SERVICES	BACK UP GENERATOR	200 000,00	-	1 200 000,00	1 400 000,00	-	-	1 400 000,00	-	
26	COMMUNITY SERVICES	SOLID WASTE BULK CONTAINERS/WASTEBINS	1 500 000,00	-	500 000,00	1 000 000,00	-	-	1 000 000,00	-	
27	COMMUNITY SERVICES	OFFICE FURNITURE AND FITTINGS	50 000,00	-	-	50 000,00	-	1 800,00	48 200,00	3,60	
28	COMMUNITY SERVICES	FIRE FIGHTING EQUIPMENT	800 000,00	-	-	800 000,00	-	-	800 000,00	-	
29	COMMUNITY SERVICES	UPGRADE OF FIRE STATION	1 000 000,00	-	500 000,00	500 000,00	-	-	500 000,00	-	
30	COMMUNITY SERVICES	FIRE BAY DOORS	500 000,00	-	-	500 000,00	-	-	500 000,00	-	
31	COMMUNITY SERVICES	OFFICE-VENTERSDOORP	200 000,00	-	1 000 000,00	1 200 000,00	-	-	1 200 000,00	-	
32	COMMUNITY SERVICES	CONSTRUCTION OF MHS OFFICE AT MHLM	1 500 000,00	-	1 000 000,00	500 000,00	-	-	500 000,00	-	
33	COMMUNITY SERVICES	UPGRADE OF DISASTER CENTRE	1 400 000,00	-	1 250 000,00	150 000,00	-	-	150 000,00	-	
34	COMMUNITY SERVICES	MUNICIPAL OFFICE	3 000 000,00	-	3 000 000,00	-	-	-	-	#DIV/0!	
	<b>TOTAL</b>		<b>89 156 000,00</b>	<b>-</b>	<b>15 705 000,00</b>	<b>73 451 000,00</b>	<b>675 055,55</b>	<b>5 036 057,61</b>	<b>68 414 942,39</b>	<b>5,65</b>	

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

	DEPARTMENT	CURRENT YEAR 2022/ 2023				REVENUE & EXPENDITURE ACTUAL MOVEMENTS				
		Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Expend (Jan)	YTD Actual	Balance	% Exp	
1	EXECUTIVE MAYOR	50 000,00	-	-	50 000,00	-	7 215,00	42 785,00	14,43	
2	SPEAKER	-	-	-	-	-	-	-	-	-
3	CHIEF WHIP	50 000,00	-	-	50 000,00	-	25 152,18	24 847,82	50,30	
4	COUNCILLORS	-	-	-	-	-	-	-	-	-
5	MUNICIPAL MANAGER ADMINISTRATION	530 000,00	-	-	530 000,00	-	-	530 000,00	-	
6	INTERNAL AUDIT	176 000,00	-	140 000,00	316 000,00	-	-	316 000,00	-	
7	CORPORATE SERVICES	8 200 000,00	-	2 500 000,00	5 700 000,00	675 055,55	1 200 955,50	4 499 044,50	21,07	
8	BUDGET AND TREASURY	12 050 000,00	-	-	12 050 000,00	-	-	12 050 000,00	-	
9	LED & PLANNING	55 550 000,00	-	9 295 000,00	46 255 000,00	-	3 800 934,93	42 454 065,07	8,22	
10	COMMUNITY SERVICES	12 550 000,00	-	4 050 000,00	8 500 000,00	-	1 800,00	8 498 200,00	0,02	
	<b>TOTAL</b>	<b>89 156 000,00</b>	<b>-</b>	<b>15 705 000,00</b>	<b>73 451 000,00</b>	<b>675 055,55</b>	<b>5 036 057,61</b>	<b>68 414 942,39</b>	<b>5,65</b>	







DC40 Dr Kenneth Kaunda - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 21/02/2023

Description - Municipal Vote	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
<b>R thousands</b>																	
<b>Multi-year expenditure appropriation</b>	1																
Vote 01 - Executive Council																	
Vote 02 - Municipal Manager																	
Vote 03 - Corporate Services																	
Vote 04 - Financial Services																	
Vote 05 - Led & Planning																	
Vote 06 - Community Services																	
Vote 07 -																	
Vote 08 -																	
Vote 09 -																	
Vote 10 -																	
Vote 11 -																	
Vote 12 -																	
Vote 13 -																	
Vote 14 -																	
Vote 15 - Other																	
<b>Capital Multi-year expenditure sub-total</b>	3																
<b>Single-year expenditure appropriation</b>																	
Vote 01 - Executive Council				25		7				8	8	8	43	100	110	102	
Vote 02 - Municipal Manager										87	87	87	585	846	221	221	
Vote 03 - Corporate Services			527	14	(43)	27		675	380	183	183	183	3 569	5 700	5 037	4 696	
Vote 04 - Financial Services									3 447	1 004	1 004	1 004	5 591	12 020	8 035	8 060	
Vote 05 - Led & Planning			1 846	17		37	1 501			2 770	2 770	2 770	34 144	46 255	17 610	18 727	
Vote 06 - Community Services					2					236	236	236	7 791	8 500	956	608	
Vote 07 -																	
Vote 08 -																	
Vote 09 -																	
Vote 10 -																	
Vote 11 -																	
Vote 12 -																	
Vote 13 -																	
Vote 14 -																	
Vote 15 - Other																	
<b>Capital single-year expenditure sub-total</b>	3		2 373	58	(43)	71	1 501	675	3 827	4 289	4 289	4 289	51 722	73 451	32 020	32 414	
<b>Total Capital Expenditure</b>	2		2 373	58	(43)	71	1 501	675	3 827	4 289	4 289	4 289	51 722	73 451	32 020	32 414	

DC40 Dr Kenneth Kaunda - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 21/02/2023

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
<b>R thousands</b>																	
<b>Capital Expenditure - Functional</b>																	
<b>Governance and administration</b>			527	39	(43)	24		675	3 827	1 283	1 283	1 283	9 788	18 828	13 454	13 078	
Executive and council				25		7				53	53	53	440	630	141	173	
Finance and administration			527	14	(43)	27		675	3 827	1 188	1 188	1 188	9 460	17 750	13 122	12 756	
Internal audit										43	43	43	183	316	150	160	
<b>Community and public safety</b>				2						236	236	236	7 791	8 500	956	608	
Community and social services										236	236	236	7 791	8 500	956	608	
Sport and recreation																	
Public safety																	
Housing																	
Health																	
<b>Economic and environmental services</b>			1 846	17		37	1 501			2 770	2 770	2 770	34 144	46 255	17 610	18 727	
Planning and development			1 846	17		37	1 501			2 770	2 770	2 770	34 144	46 255	17 610	18 727	
Road transport																	
Environmental protection																	
<b>Trading services</b>																	
Energy services																	
Water management																	
Waste water management																	
Waste management																	
<b>Other</b>																	
<b>Total Capital Expenditure - Functional</b>			2 373	58	(43)	71	1 501	675	3 827	4 289	4 289	4 289	51 722	73 451	32 020	32 414	

DC40 Dr Kenneth Kaunda - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 21/02/2023

Description	Ref	Budget Year 2022/23									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>R thousands</b>												
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>												
<b>Infrastructure</b>		2 500	2 500	-	-	-	-	-	-	2 500	2 610	2 727
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		2 500	2 500	-	-	-	-	-	-	2 500	2 610	2 727
Waste Water Treatment Works		2 500	2 500	-	-	-	-	-	-	2 500	2 610	2 727
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		50 800	50 800	-	-	-	-	(10 000)	(10 000)	40 800	10 170	10 150
Community Facilities		50 800	50 800	-	-	-	-	(10 000)	(10 000)	40 800	10 170	10 150
Fire/Ambulance Stations		800	800	-	-	-	-	-	-	800	170	150
Parks		50 000	50 000	-	-	-	-	(10 000)	(10 000)	40 000	10 000	10 000
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>		6 700	6 700	-	-	-	-	(4 250)	(4 250)	2 450	579	268
Operational Buildings		6 700	6 700	-	-	-	-	(4 250)	(4 250)	2 450	579	268
Municipal Offices		6 700	6 700	-	-	-	-	(4 250)	(4 250)	2 450	579	268
Housing		-	-	-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		16 476	16 476	-	-	-	-	(1 360)	(1 360)	15 116	11 113	11 205
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		16 476	16 476	-	-	-	-	(1 360)	(1 360)	15 116	11 113	11 205
Water Rights		-	-	-	-	-	-	-	-	-	-	-
Effluent Licences		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licences		-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications		16 476	16 476	-	-	-	-	(1 360)	(1 360)	15 116	11 113	11 205
Lead Settlement Software Applications		-	-	-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		2 800	2 800	-	-	-	-	(1 000)	(1 000)	1 800	2 044	1 591
Computer Equipment		2 800	2 800	-	-	-	-	(1 000)	(1 000)	1 800	2 044	1 591
<b>Furniture and Office Equipment</b>		280	280	-	-	-	-	-	-	280	416	368
Furniture and Office Equipment		280	280	-	-	-	-	-	-	280	416	368
<b>Machinery and Equipment</b>		1 900	1 900	-	-	-	-	700	700	2 600	127	105
Machinery and Equipment		1 900	1 900	-	-	-	-	700	700	2 600	127	105
<b>Transport Assets</b>		3 700	3 700	-	-	-	-	-	-	3 700	-	-
Transport Assets		3 700	3 700	-	-	-	-	-	-	3 700	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets to be adjusted</b>	1	85 156	85 156	-	-	-	-	(15 910)	(15 910)	69 246	27 060	26 414

DC40 Dr Kenneth Kaunda - Supporting Table SB16b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 21/02/2023

Description	Ref	Budget Year 2022/23									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavold.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>R thousands</b>												
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>												
<b>Infrastructure</b>		2 500	2 500	--	--	--	--	705	705	3 205	5 000	6 000
Roads Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Roads		--	--	--	--	--	--	--	--	--	--	--
Storm water Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Attenuation		--	--	--	--	--	--	--	--	--	--	--
Electrical Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Power Plants		--	--	--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--	--	--
Water Supply Infrastructure		2 500	2 500	--	--	--	--	705	705	3 205	5 000	6 000
Reservoirs		2 500	2 500	--	--	--	--	705	705	3 205	5 000	6 000
Pump Stations		--	--	--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--	--	--
Sanitation Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Pump Station		--	--	--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--	--	--
Solid Waste Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Landfill Sites		--	--	--	--	--	--	--	--	--	--	--
Rail Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Rail Lines		--	--	--	--	--	--	--	--	--	--	--
Coastal Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Sand Pumps		--	--	--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--	--	--
Information and Communication Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Data Centres		--	--	--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--	--	--
<b>Community Assets</b>		--	--	--	--	--	--	--	--	--	--	--
Community Facilities		--	--	--	--	--	--	--	--	--	--	--
Halls		--	--	--	--	--	--	--	--	--	--	--
Sport and Recreation Facilities		--	--	--	--	--	--	--	--	--	--	--
Indoor Facilities		--	--	--	--	--	--	--	--	--	--	--
Outdoor Facilities		--	--	--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--	--	--
<b>Heritage assets</b>		--	--	--	--	--	--	--	--	--	--	--
Monuments		--	--	--	--	--	--	--	--	--	--	--
<b>Investment properties</b>		--	--	--	--	--	--	--	--	--	--	--
Revenue Generating		--	--	--	--	--	--	--	--	--	--	--
Improved Property		--	--	--	--	--	--	--	--	--	--	--
Unimproved Property		--	--	--	--	--	--	--	--	--	--	--
Non-revenue Generating		--	--	--	--	--	--	--	--	--	--	--
Improved Property		--	--	--	--	--	--	--	--	--	--	--
Unimproved Property		--	--	--	--	--	--	--	--	--	--	--
<b>Other assets</b>		--	--	--	--	--	--	--	--	--	--	--
Operational Buildings		--	--	--	--	--	--	--	--	--	--	--
Municipal Offices		--	--	--	--	--	--	--	--	--	--	--
Housing		--	--	--	--	--	--	--	--	--	--	--
Staff Housing		--	--	--	--	--	--	--	--	--	--	--
Social Housing		--	--	--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--	--	--
<b>Biological or Cultivated Assets</b>		--	--	--	--	--	--	--	--	--	--	--
Biological or Cultivated Assets		--	--	--	--	--	--	--	--	--	--	--
<b>Intangible Assets</b>		--	--	--	--	--	--	--	--	--	--	--
Servitudes		--	--	--	--	--	--	--	--	--	--	--
Licences and Rights		--	--	--	--	--	--	--	--	--	--	--
Unspecified		--	--	--	--	--	--	--	--	--	--	--
<b>Computer Equipment</b>		--	--	--	--	--	--	--	--	--	--	--
Computer Equipment		--	--	--	--	--	--	--	--	--	--	--
<b>Furniture and Office Equipment</b>		--	--	--	--	--	--	--	--	--	--	--
Furniture and Office Equipment		--	--	--	--	--	--	--	--	--	--	--
<b>Machinery and Equipment</b>		--	--	--	--	--	--	--	--	--	--	--
Machinery and Equipment		--	--	--	--	--	--	--	--	--	--	--
<b>Transport Assets</b>		--	--	--	--	--	--	--	--	--	--	--
Transport Assets		--	--	--	--	--	--	--	--	--	--	--
<b>Land</b>		--	--	--	--	--	--	--	--	--	--	--
Land		--	--	--	--	--	--	--	--	--	--	--
<b>Zoo's, Marine and Non-biological Animals</b>		--	--	--	--	--	--	--	--	--	--	--
Zoo's, Marine and Non-biological Animals		--	--	--	--	--	--	--	--	--	--	--
<b>Total Capital Expenditure on renewal of existing assets to be adjusted</b>	1	2 500	2 500	--	--	--	--	705	705	3 205	5 000	6 000

DC40 Dr Kenneth Kaunda - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 21/02/2023

Description	Ref	Budget Year 2022/23									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>R thousands</b>												
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>												
<b>Infrastructure</b>		--	--	--	--	--	--	--	--	--	--	--
Roads Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Roads		--	--	--	--	--	--	--	--	--	--	--
Storm water Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Drainage Collection		--	--	--	--	--	--	--	--	--	--	--
Storm water Conveyance		--	--	--	--	--	--	--	--	--	--	--
Attenuation		--	--	--	--	--	--	--	--	--	--	--
Electrical Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Power Plants		--	--	--	--	--	--	--	--	--	--	--
Water Supply Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Sanitation Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--	--	--
Solid Waste Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Landfill Sites		--	--	--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--	--	--
Rail Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Rail Lines		--	--	--	--	--	--	--	--	--	--	--
Coastal Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Information and Communication Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Data Centres		--	--	--	--	--	--	--	--	--	--	--
Core Layers		--	--	--	--	--	--	--	--	--	--	--
Distribution Layers		--	--	--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--	--	--
<b>Community Assets</b>		--	--	--	--	--	--	--	--	--	--	--
Community Facilities		--	--	--	--	--	--	--	--	--	--	--
Halls		--	--	--	--	--	--	--	--	--	--	--
Sport and Recreation Facilities		--	--	--	--	--	--	--	--	--	--	--
Indoor Facilities		--	--	--	--	--	--	--	--	--	--	--
Outdoor Facilities		--	--	--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--	--	--
<b>Heritage assets</b>		--	--	--	--	--	--	--	--	--	--	--
Monuments		--	--	--	--	--	--	--	--	--	--	--
<b>Investment properties</b>		--	--	--	--	--	--	--	--	--	--	--
Revenue Generating		--	--	--	--	--	--	--	--	--	--	--
Improved Property		--	--	--	--	--	--	--	--	--	--	--
Unimproved Property		--	--	--	--	--	--	--	--	--	--	--
Non-revenue Generating		--	--	--	--	--	--	--	--	--	--	--
Improved Property		--	--	--	--	--	--	--	--	--	--	--
Unimproved Property		--	--	--	--	--	--	--	--	--	--	--
<b>Other assets</b>		700	700	--	--	--	--	--	--	700	731	764
Operational Buildings		700	700	--	--	--	--	--	--	700	731	764
Municipal Offices		700	700	--	--	--	--	--	--	700	731	764
Housing		--	--	--	--	--	--	--	--	--	--	--
Staff Housing		--	--	--	--	--	--	--	--	--	--	--
Social Housing		--	--	--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--	--	--
<b>Biological or Cultivated Assets</b>		--	--	--	--	--	--	--	--	--	--	--
Biological or Cultivated Assets		--	--	--	--	--	--	--	--	--	--	--
<b>Intangible Assets</b>		--	--	--	--	--	--	--	--	--	--	--
Servitudes		--	--	--	--	--	--	--	--	--	--	--
Licences and Rights		--	--	--	--	--	--	--	--	--	--	--
<b>Computer Equipment</b>		1 200	1 200	--	--	--	--	--	--	1 200	1 200	1 200
Computer Equipment		1 200	1 200	--	--	--	--	--	--	1 200	1 200	1 200
<b>Furniture and Office Equipment</b>		202	202	--	--	--	--	(50)	(50)	152	211	73
Furniture and Office Equipment		202	202	--	--	--	--	(50)	(50)	152	211	73
<b>Machinery and Equipment</b>		200	200	--	--	--	--	(10)	(10)	190	209	218
Machinery and Equipment		200	200	--	--	--	--	(10)	(10)	190	209	218
<b>Transport Assets</b>		100	100	--	--	--	--	--	--	100	104	109
Transport Assets		100	100	--	--	--	--	--	--	100	104	109
<b>Land</b>		--	--	--	--	--	--	--	--	--	--	--
Land		--	--	--	--	--	--	--	--	--	--	--
<b>Zoo's Marine and Non-biological Animals</b>		--	--	--	--	--	--	--	--	--	--	--
Zoo's Marine and Non-biological Animals		--	--	--	--	--	--	--	--	--	--	--
<b>Total Repairs and Maintenance Expenditure to be adjusted</b>	1	2 402	2 402	--	--	--	--	(60)	(60)	2 342	2 455	2 364

DC40 Dr Kenneth Kaunda - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 21/02/2023

Description	Rel	Budget Year 2022/23									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>R thousands</b>												
<b>Depreciation by Asset Class/Sub-class</b>												
<b>Infrastructure</b>		1 657	1 657	-	-	-	-	-	-	1 657	1 730	1 807
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		1 657	1 657	-	-	-	-	-	-	1 657	1 730	1 807
Data Centres		1 657	1 657	-	-	-	-	-	-	1 657	1 730	1 807
Core Layers		-	-	-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		105	105	-	-	-	-	-	-	105	109	114
Community Facilities		105	105	-	-	-	-	-	-	105	109	114
Halls		105	105	-	-	-	-	-	-	105	109	114
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>		687	687	-	-	-	-	-	-	687	717	750
Operational Buildings		687	687	-	-	-	-	-	-	687	717	750
Municipal Offices		687	687	-	-	-	-	-	-	687	717	750
Housing		-	-	-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		1 053	1 053	-	-	-	-	-	-	1 053	1 100	1 149
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		1 053	1 053	-	-	-	-	-	-	1 053	1 100	1 149
Computer Software and Applications		1 053	1 053	-	-	-	-	-	-	1 053	1 100	1 149
Lead Settlement Software Applications		-	-	-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		829	829	-	-	-	-	-	-	829	865	904
Computer Equipment		829	829	-	-	-	-	-	-	829	865	904
<b>Furniture and Office Equipment</b>		993	993	-	-	-	-	-	-	993	1 036	1 083
Furniture and Office Equipment		993	993	-	-	-	-	-	-	993	1 036	1 083
<b>Machinery and Equipment</b>		3	3	-	-	-	-	-	-	3	4	4
Machinery and Equipment		3	3	-	-	-	-	-	-	3	4	4
<b>Transport Assets</b>		1 643	1 643	-	-	-	-	-	-	1 643	1 715	1 792
Transport Assets		1 643	1 643	-	-	-	-	-	-	1 643	1 715	1 792
<b>Land</b>		47	47	-	-	-	-	-	-	47	49	51
Land		47	47	-	-	-	-	-	-	47	49	51
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation to be adjusted</b>	1	7 017	7 017	-	-	-	-	-	-	7 017	7 325	7 655