

**DR. KENNETH
KAUNDA**

DISTRICT MUNICIPALITY



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

ADJUSTMENT BUDGET

2023 / 2024



DR KENNETH KAUNDA DISTRICT

MUNICIPALITY

ADJUSTMENT BUDGET

2023 / 2024

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PART 1: ADJUSTMENT BUDGET

Purpose of the Approval of the Adjustment Budget for the Financial Year 2023/2024

The purpose of this report is to submit the Adjustment Budget for 2023/2024 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, honourablecouncillors, the Municipal Manager, Senior managers, officials of the Dr Kenneth Kaunda District Municipality, chairpersons of council committee and officials from other government departments if any.

I am presenting our first Adjustment Budget for the 2023/2024 financial year.

Honourable councillors, the 2023/2024 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 2023/2024 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 2024.

It is during this meeting that MAYCO observed closely the poor spending in some critical areas of service delivery. Poor spending on capital expenditure was a great concern and including misalignment or discrepancies between SDBIP and Capital budget.The MAYCO recommended an urgent remedial action plan to address the challenges around the procurement processes.

- (ii) The Mid-Year Budget and Performance Assessment feedback by the Provincial Treasury was considered. In the overall, a good review with matters of emphasis for the district to improve and strengthen implementation of the action plan as discussed and agreed. Recommendations from Provincial treasury to resuscitate contract management, review the procurement plan etc.
- (iii) The Budget Steering Committee Meeting which took place during the month of February 2024

- (iv) Oversight by Executive Mayor and members of the MAYCO in line with Section 54 of the Municipal Finance Management Act. MFMA Section 52(d) report was also considered.

I thought I should at least highlight a few of these issues which were raised out during the Mid-Year budget & performance assessment.

We urged the Municipal Manager and team to address those deficiencies in order to improve performance.

The overview of the 2023/2024 Adjustment Budget.

Under Operating Revenue Budget

- The total operating revenue is adjusted upwards by R213 Thousand to R230.9 million. The increase relates to:
 - Skills Development Levy
 - Insurance premium

Under Operating Expenditure Budget

The total operating expenditure is adjusted upwards by **R14.3 million** to **R244.9 million**. It must be noted that the shortfall under other expenditure line items were addressed by means of a virement. The following expenditure contributed to the increase

LINE ITEM	ADDITIONAL BUDGET	MOTIVATIONS
Contractors	R5 million	Maquassi Hills — Water and Sanitation Intervention
Security Services.	R500 000.00	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.
External Audit Fees	R900 000.00	To cater for additional audit fees on the Dr KKDM and the Economic Agency
EPWP Personnel and Labour Stipends for EPWP Workers	R4 million	To cater for shortfall on the stipends of EPWP
Stipends for CBP	R1.2 million	To cater for the shortfall arose from the trip undertaken by TROIKA abroad
Photocopiers	R600 000.00	
Lease building	R1 million	To cater for ever increasing on the

		rental amount
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.
Cleaning campaigns		To assist local with cleaning campaigns to comply with municipal environmental health standards

The proposed budget adjustment on expenditure totals to **R281.7 million** comprising of **R244.9 million** for operating expenditure and **R36.8 million** for capital expenditure (see table 1 below).

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

Table 1. Consolidated Overview of the adjustment budget

	FINANCIAL YEAR: 2023 / 2024		
	Approved Budget	Adjustments	Adjustment Budget
TOTAL REVENUE	- 230 697 430.00	- 213 115.00	- 230 910 545.00
TOTAL EXPENDITURE	230 517 000.00	14 391 880.00	244 908 880.00
(Surplus) / Deficit	- 180 430.00	14 178 765.00	13 998 335.00
TOTAL CAPITAL EXPENDITURE	39 450 000.00	- 2 600 000.00	36 850 000.00
TOTAL ADJUSTMENT BUDGET	269 967 000.00	11 791 880.00	281 758 880.00

Honourable councillors, the 2023/2024 Adjustment Budget as presented has a deficit of **R13.9 million**. The non-cash items totalling to **R6.8 million** for the depreciation and impairment it must also be noted. The actual shortfall when comparing the operating revenue against the total operating expenditure is **R7.1 million**. The shortfall will be funded by tapping in to the Dr KKDM's cash backed reserves. The Table B7 of Adjustment Budget Annexure 1 measures the level of cash-inflow versus the cash-outfall.

It must also be noted that the Executive Mayor with the assistance of the Municipal Manager wrote to the Minister of water and sanitation to consider reimbursing the Dr KKDM for the assistance provided to Maquassi Hills Local Municipality. To date the Dr KKDM has spent close to **R11.4 million** on the intervention since December 2022. In the current financial year, the municipality has spent **R5.3 million** and the projected total expenditure for the entire financial years amount to **R11.2 million**

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 2023/2024 MTREF remains unchanged.
 - 1.4. The Operating Revenue Adjustment Budget will increase by R213 115.00. (Two Hundred Thirteen Thousand One Hundred and Fifteen).
 - 1.5. The Operating Expenditure Adjustment Budget will increase by R14 391 880.00 (Fourteen Million Three hundred and Ninety-One Thousand, Eight Hundred and Eighty).
 - 1.6. The Capital Adjustment Budget will decrease by R2 600 000.00 (Two Million Six hundred) from the approved budget of R39 450 000.00 (Thirty-Nine Million Four Hundred and Fifty).
2. That the Adjustment Budget 2023/2024 revenue funding of R230 910 545.00 (Two Hundred and Thirty Million, Nine Hundred and Ten Thousand, Five Hundred and Forty-Five) as per the B Schedule is tabled for approval.
3. That the Adjustment Budget 2023/2024 operating expenditure of R244 908 880.00 (Two Hundred and Forty-Four Million, Nine Hundred and Eight Thousand, Eighty Hundred and Eighty) as per the B Schedule is tabled for approval.
4. That the Adjustment Budget 2023/2024 capital expenditure of R36 850 000.00 (Thirty-Six Million, Eighty Hundred and Fifty Thousand) as per the B Schedule is tabled for approval.
5. That the Adjustment Budget 2023/2024 depreciation: non cash item of R6 987 589.00 (Six Million Nine Hundred and Eighty-Seven Thousand Five-Hundred and Eighty-Nine Rand) as per the B Schedule is tabled for approval.
6. That Service Delivery and Budget Implementation Plan (SDBIP) be revised to reflect the adjustments made on the 2023/2024 approved Adjustment Budget.
7. That the Procurement Plan be revised to reflect the adjustments made on the 2023/2024 approved Adjustment Budget.
8. That the Adjustment Budget for 2023/2024 as per the B Schedule is tabled for approval.
9. That the Adjustment Budget of the Dr Kenneth Kaunda District Municipality once approved by Council be submitted to National and Provincial Treasury as required by MFMA.

In conclusion, honourable Councillors, upon the approval of the 2023/24 adjustment budget, the revision of the 2023/24 SDBIP will unfold in terms of MFMA Section 54(1)(C).

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

I thank you.!

1.2. Council Resolutions

ITEM A.09/01/2024

TABLING OF 2023/2024 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT FOR DR KENNETH KAUNDA DISTRICT MUNICIPALITY

THEREFORE RESOLVED

That the 2023/2024 Mid-Year Budget and Performance Assessment Report for Dr Kenneth Kaunda District Municipality as tabled be noted.

The resolution for approved 2023/2024 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 **R213 Thousand** to **R230.9 Million**. The increase relates to:

- Skills Development Levy
- Insurance premium

(ii) Under Operating Expenditure Budget

The total operating expenditure is adjusted upwards by **R14.3 Million** to **R244.9 Million**. The **major adjustments** that led to the increase are:

- Personnel and Labour – Stipends for **CBPs**
- External Audit Fees
- Personnel and Labour – Stipends for **EPWP** Workers
- Security Services
- Corporate Communication
- Lease Building
- Photocopiers
- Maquassi Hills – Water and Sanitation Intervention
- Cleaning Campaign for illegal dumping

The proposed budget adjustment on expenditure totals to **R281.7 Million** comprising of **R244.9 Million** for Operating expenditure and **R36.8 Million** for Capital expenditure (see table 1 below).

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

Table 1. Consolidated Overview of the adjustment budget

	FINANCIAL YEAR: 2023 / 2024		
	Approved Budget	Adjustments	Adjustment Budget
TOTAL REVENUE	- 230 697 430.00	- 213 115.00	- 230 910 545.00
TOTAL EXPENDITURE	230 517 000.00	14 391 880.00	244 908 880.00
(Surplus) / Deficit	- 180 430.00	14 178 765.00	13 998 335.00
TOTAL CAPITAL EXPENDITURE	39 450 000.00	- 2 600 000.00	36 850 000.00
TOTAL ADJUSTMENT BUDGET	269 967 000.00	11 791 880.00	281 758 880.00

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

Table 2(a): Executive Summary

DR KENNETH KAUNDA DISTRICT MUNICIPALITY ADJUSTMENT BUDGET 2023/2024								
EXECUTIVE SUMMARY								
DISCRIPTION	CURRENT YEAR 2023/2024				REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
	Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Receipts (Jan)	YTD Actual	Balance	% Rec
OPERATIONAL GRANTS	- 222 375 000.00	-	-	- 222 375 000.00	- 3 039 725.54	- 165 049 406.20	- 57 325 593.80	74.22
INTEREST ON BANK ACCOUNTS	- 1 600 000.00	-	-	- 1 600 000.00	- 260 599.35	- 1 327 335.65	- 272 664.35	82.96
INTEREST ON SHORT TERM INVEST & CALL ACCOUNTS	- 5 800 000.00	-	-	- 5 800 000.00	- 498 713.43	- 1 674 549.05	- 4 125 450.95	28.87
COMMISSION: INSURANCE	-	-	- 113 431.00	- 113 431.00	- 43 608.80	- 113 431.27	0.27	100.00
SKILLS DEVELOPMENT LEVY REFUND	-	-	- 99 684.00	- 99 684.00	-	- 99 683.60	0.40	100.00
SALE OF: ASSET < CAP THRESH	- 150 000.00	-	-	- 150 000.00	-	-	- 150 000.00	-
SALE OF: PUBLICATION - TENDER DOCUMENTS	- 175 000.00	-	-	- 175 000.00	-	- 19 152.18	- 155 847.82	10.94
HEALTH CERTIFICATES	- 597 430.00	-	-	- 597 430.00	- 63 956.53	- 391 674.33	- 205 755.67	65.56
TOTAL REVENUE	- 230 697 430.00	-	- 213 115.00	- 230 910 545.00	- 3 906 603.65	- 168 675 232.28	- 62 235 312.72	73.05
DISCRIPTION	CURRENT YEAR 2023/2024				REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
	Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Receipts (Jan)	YTD Actual	Balance	% Rec
EMPLOYEE RELATED COSTS	125 695 623.00	-	-	125 695 623.00	10 426 174.19	73 754 969.69	51 940 653.31	58.68
REMUNERATION OF COUNCILLORS	12 432 266.00	-	-	12 432 266.00	1 654 019.77	7 329 865.23	5 102 400.77	58.96
OUTSOURCED SERVICES	13 776 000.00	-	6 420 000.00	20 196 000.00	1 173 146.55	10 884 693.41	9 311 306.59	53.90
CONSULTANTS AND PROFESSIONAL SERVICES	13 102 956.00	- 1 040 000.00	280 000.00	12 342 956.00	2 140 032.72	8 664 273.63	3 678 682.37	70.20
CONTRACTORS	9 822 000.00	- 220 000.00	1 130 000.00	10 732 000.00	598 584.89	5 636 106.80	5 095 893.20	52.52
OPERATIONAL COSTS	33 024 446.00	2 360 000.00	5 993 000.00	41 377 446.00	2 300 247.92	22 157 967.36	19 219 478.64	53.55
INVENTORY	5 961 120.00	1 400 000.00	- 281 120.00	7 080 000.00	- 644 500.00	4 153 200.23	2 926 799.77	58.66
OPERATING LEASES	2 885 000.00	-	1 530 000.00	4 415 000.00	113 042.66	2 149 245.62	2 265 754.38	48.68
TRANSFER AND SUBSIDIES	6 830 000.00	- 2 500 000.00	- 680 000.00	3 650 000.00	171 891.89	2 052 016.11	1 597 983.89	56.22
DEPRECIATION AND AMORTISATION	6 792 589.00	-	-	6 792 589.00	-	-	6 792 589.00	-
TOTAL OPERATING EXPENDITURE	230 322 000.00	-	14 391 880.00	244 713 880.00	17 932 640.59	136 782 338.08	107 931 541.92	55.89
IMPAIRMENT LOSSES	195 000.00	-	-	195 000.00	-	-	195 000.00	-
TOTAL GAINS AND LOSSES	195 000.00	-	-	195 000.00	-	-	195 000.00	-
TOTAL EXPENDITURE	230 517 000.00	-	14 391 880.00	244 908 880.00	17 932 640.59	136 782 338.08	108 126 541.92	59.34
OPERATING SURPLUS/DEFICIT	- 180 430.00	-	14 178 765.00	13 998 335.00	14 026 036.94	- 31 892 894.20	45 891 229.20	
TOTAL CAPITAL EXPENDITURE	39 450 000.00	-	- 2 600 000.00	36 850 000.00	-	3 909 441.14	32 940 558.86	-

Table 2 (b): Executive Summary – Per Department

DR KENNETH KAUNDA DISTRICT MUNICIPALITY ADJUSTMENT BUDGET 2023 / 2024									
OPERATING EXPENDITURE									
CURRENT YEAR 2022/ 2023									
REVENUE & EXPENDITURE ACTUAL MOVEMENTS									
	DEPARTMENT	Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Expend (Jan)	YTD Actual	Balance	% Exp
1	EXECUTIVE MAYOR	7 361 261.00	-	- 478 000.00	6 883 261.00	474 130.72	1 910 445.76	4 972 815.24	27.75
2	SPEAKER	5 922 196.00	-	- 961 880.00	6 884 076.00	118 914.60	3 664 934.77	3 219 141.23	53.24
3	CHIEF WHIP	1 820 142.00	-	- 305 243.00	1 514 899.00	111 846.30	594 202.29	920 696.71	39.22
4	COUNCILLORS	9 666 197.00	-	- 248 243.00	9 914 440.00	1 277 905.77	5 711 493.05	4 202 946.95	57.61
5	MUNICIPAL MANAGER ADMINISTRATION	37 332 826.00	-	- 1 263 390.00	36 069 436.00	2 633 460.15	21 488 798.84	14 580 637.16	59.58
6	INTERNAL AUDIT	6 711 787.00	-	- 649 093.00	7 360 880.00	645 832.94	4 136 240.72	3 224 639.28	56.19
7	CORPORATE SERVICES	33 809 919.00	-	- 538 503.00	34 348 422.00	1 940 391.80	19 248 997.65	15 099 424.35	56.04
8	BUDGET AND TREASURY	30 015 464.00	-	- 2 346 839.00	32 362 303.00	2 143 139.81	18 934 214.45	13 428 088.55	58.51
9	LED & PLANNING	37 831 614.00	-	- 8 148 649.00	45 980 263.00	3 355 815.65	26 337 144.52	19 643 118.48	57.28
10	COMMUNITY SERVICES	59 850 594.00	-	- 3 545 306.00	63 395 900.00	5 231 202.85	34 755 866.03	28 640 033.97	54.82
	TOTAL	230 322 000.00	-	14 391 880.00	244 713 880.00	17 932 640.59	136 782 338.08	107 931 541.92	55.89
GAINS AND LOSSES									
CURRENT YEAR 2022/ 2023									
REVENUE & EXPENDITURE ACTUAL MOVEMENTS									
	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	-
	TOTAL	195 000.00	-	-	195 000.00	-	-	195 000.00	-
	TOTAL OPERATING EXPENDITURE	230 517 000.00	-	14 391 880.00	244 908 880.00	17 932 640.59	136 782 338.08	108 126 541.92	55.85
CAPITAL EXPENDITURE									
CURRENT YEAR 2022/ 2023									
REVENUE & EXPENDITURE ACTUAL MOVEMENTS									
	DEPARTMENT	Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Expend (Jan)	YTD Actual	Balance	% Exp
1	EXECUTIVE MAYOR	30 000.00	-	- 30 000.00	-	-	-	-	-
2	SPEAKER	-	-	-	-	-	-	-	-
3	CHIEF WHIP	80 000.00	-	- 80 000.00	-	-	-	-	-
4	COUNCILLORS	-	-	-	-	-	-	-	-
5	MUNICIPAL MANAGER ADMINISTRATION	2 530 000.00	-	- 530 000.00	2 000 000.00	-	475 000.00	1 525 000.00	23.75
6	CORPORATE SERVICES	4 000 000.00	-	- 900 000.00	4 900 000.00	-	25 900.00	4 874 100.00	0.53
7	BUDGET AND TREASURY	2 560 000.00	-	- 60 000.00	2 500 000.00	-	1 655 652.17	844 347.83	66.23
8	LED & PLANNING	16 550 000.00	-	- 7 950 000.00	24 500 000.00	-	1 752 888.97	22 747 111.03	7.15
9	COMMUNITY SERVICES	13 700 000.00	-	- 10 750 000.00	2 950 000.00	-	-	2 950 000.00	-
	TOTAL	39 450 000.00	-	- 2 600 000.00	36 850 000.00	-	3 909 441.14	32 940 558.86	10.61

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 **R222.3 million** which constitutes **96.30%**. These grants and subsidies consists of Equitable share, RSC Replacement Grant, EPWP Grant, Rural Roads Assets Management, FMG Grant and LGSETA.

The remaining **3.70%** of the total revenue comprises of the following,

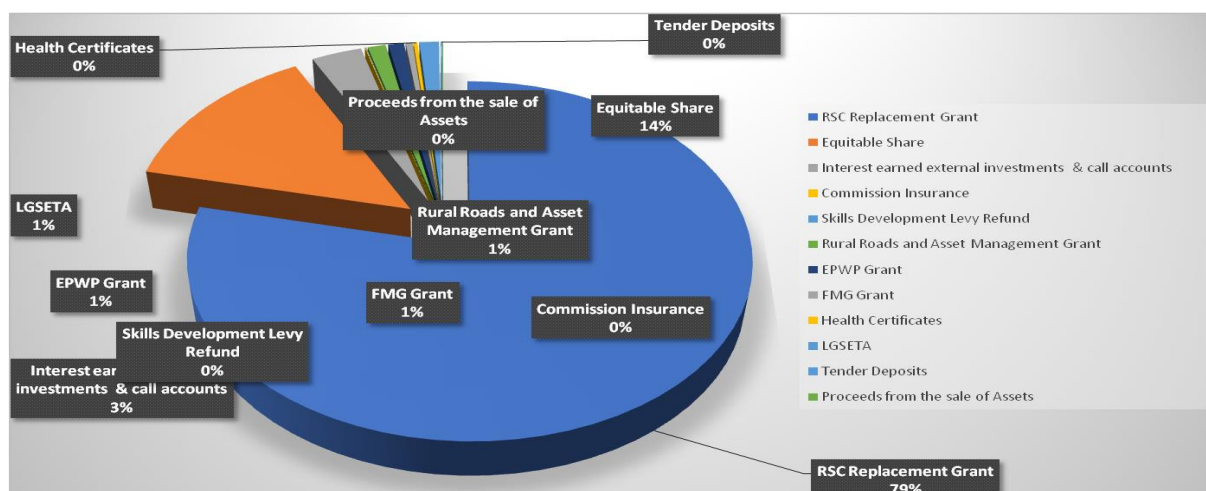
- **3.20% or R7.4 Million** from interest on investments and Bank accounts.
- **0.23% or R538 Thousand** of the total revenue comprises of tender deposits, Commission Insurance, Skills Levy Refund and Proceeds from sale of Assets.
- **0.26% or R597 Thousand** is for Health certificates.

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	181 398 000	78.56
Equitable Share	32 150 000	13.92
Interest earned external investments & call accounts	7 400 000	3.20
Commission Insurance	113 431	0.05
Skills Development Levy Refund	99 684	0.04
Rural Roads and Asset Management Grant	2 641 000	1.14
EPWP Grant	2 306 000	1.00
FMG Grant	1 000 000	0.43
Health Certificates	597 430	0.26
LGSETA	2 880 000	1.25
Tender Deposits	175 000	0.08
Proceeds from the sale of Assets	150 000	0.06
TOTAL FUNDING	230 910 545	100.00



Operating Expenditure

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

DISCRPTION	CURRENT YEAR 2023/2024				REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
	Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Receipts (Jan)	YTD Actual	Balance	% Rec
EMPLOYEE RELATED COSTS	125 695 623.00	-	-	125 695 623.00	10 426 174.19	73 754 969.69	51 940 653.31	58.68
REMUNERATION OF COUNCILLORS	12 432 266.00	-	-	12 432 266.00	1 654 019.77	7 329 865.23	5 102 400.77	58.96
OUTSOURCED SERVICES	13 776 000.00	-	6 420 000.00	20 196 000.00	1 173 146.55	10 884 693.41	9 311 306.59	53.90
CONSULTANTS AND PROFESSIONAL SERVICES	13 102 956.00	1 040 000.00	280 000.00	12 342 956.00	2 140 032.72	8 664 273.63	3 678 682.37	70.20
CONTRACTORS	9 822 000.00	220 000.00	1 130 000.00	10 732 000.00	598 584.89	5 636 106.80	5 095 893.20	52.52
OPERATIONAL COSTS	33 024 446.00	2 360 000.00	5 993 000.00	41 377 446.00	2 300 247.92	22 157 967.36	19 219 478.64	53.55
INVENTORY	5 961 120.00	1 400 000.00	281 120.00	7 080 000.00	644 500.00	4 153 200.23	2 926 799.77	58.66
OPERATING LEASES	2 885 000.00	-	1 530 000.00	4 415 000.00	113 042.66	2 149 245.62	2 265 754.38	48.68
TRANSFER AND SUBSIDIES	6 830 000.00	2 500 000.00	680 000.00	3 650 000.00	171 891.89	2 052 016.11	1 597 983.89	56.22
DEPRECIATION AND AMORTISATION	6 792 589.00	-	-	6 792 589.00	-	-	6 792 589.00	-
TOTAL OPERATING EXPENDITURE	230 322 000.00	-	14 391 880.00	244 713 880.00	17 932 640.59	136 782 338.08	107 931 541.92	55.89
IMPAIRMENT LOSSES	195 000.00	-	-	195 000.00	-	-	195 000.00	-
TOTAL GAINS AND LOSSES	195 000.00	-	-	195 000.00	-	-	195 000.00	-
TOTAL EXPENDITURE	230 517 000.00	-	14 391 880.00	244 908 880.00	17 932 640.59	136 782 338.08	108 126 541.92	59.34

The allocation towards proposed operating expenditure budget is as follows:

- The proposed adjustment on Employee related cost totals to **R125.6 Million**. The Employee related costs remains unchanged as the approved budget.
- The proposed adjustment on Remuneration of Councillors totals to **R12.4 Million**. remains unchanged as the approved budget.
- **Contracted Services** has three (3) categories namely, Outsource Services, Consultants and Professional Services, and Contractors. The proposed adjustment budget on the total contracted services is **R43.2 Million**. Contracted Services has increased by **R6.5 Million** from the approved budget of **R36.7 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	300 000.00	-	50 000.00	350 000.00	14 000.00	35 000.00	315 000.00	10.00
3	OS: CATERING SERVICES	2 640 000.00	10 000.00	160 000.00	2 490 000.00	142 882.00	988 451.20	1 501 548.80	39.70
4	OS: CLEANING SERVICES	70 000.00	-	1 400 000.00	1 470 000.00	28 200.00	28 400.00	1 441 600.00	1.93
5	OS: CLEARING & GRASS CUTTING SERVICES	300 000.00	-	-	300 000.00	-	70 000.00	230 000.00	23.33
6	OS: HYGIENE SERVICES	50 000.00	-	50 000.00	-	-	-	-	-
7	OS: MEDICAL SERVICES [HEALTH SERV & SUP]	50 000.00	-	20 000.00	30 000.00	-	-	30 000.00	-
8	OS: PERSONNEL & LABOUR	10 006 000.00	-	5 200 000.00	15 206 000.00	988 064.55	9 672 047.21	5 533 952.79	63.61
9	OS: TRANSPORT SERVICES	360 000.00	10 000.00	-	350 000.00	-	90 795.00	259 205.00	25.94
	SUB TOTAL : OUTSOURCE SERVICES	13 776 000.00	-	6 420 000.00	20 196 000.00	1 173 146.55	10 884 693.41	9 311 306.59	53.90

- The proposed adjustment budget on Outsource Services amount to **R20.1 Million**. Outsource Services increased by **R6.4 Million** from the approved budget of **R13.7 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	-	-	-	-	-	
2	C&PS: B&A AUDIT COMMITTEE	800 000.00	-	350 000.00	1 150 000.00	142 725.00	884 501.71	265 498.29	76.91	
3	C&PS: B&A BUSINESS & FIN MANAGEMENT	1 731 956.00	10 000.00	700 000.00	2 441 956.00	803 190.63	1 915 961.44	525 994.56	78.46	
4	C&PS: B&A HUMAN RESOURCES	315 000.00	-	265 000.00	50 000.00	-	-	50 000.00	-	
5	C&PS: B&A ORGANISATIONAL	20 000.00	-	10 000.00	30 000.00	-	5 254.00	24 746.00	17.51	
6	C&PS: B&A RESEARCH & ADVISORY	800 000.00	300 000.00	600 000.00	1 100 000.00	868 216.74	1 052 917.74	47 082.26	95.72	
7	C&PS: B&A ACTUARIES	45 000.00	-	15 000.00	30 000.00	-	-	30 000.00	-	
8	C&PS: I&P ENGINEERING STRUCTURAL	1 500 000.00	-	150 000.00	1 350 000.00	299 511.25	1 347 332.29	2 667.71	99.80	
9	C&PS: I&P LAND & QUANTITY SURVEYORS	2 641 000.00	-	-	2 641 000.00	-	1 418 927.50	1 222 072.50	53.73	
10	C&PS: LAB SERV WATER	400 000.00	-	150 000.00	550 000.00	26 389.10	133 059.39	416 940.61	24.19	
11	C&PS: I&P GEINFORMATIC SERVICES	800 000.00	750 000.00	50 000.00	-	-	-	-	-	
12	C&PS: LEGAL COST ADVICE & LITIGATION	4 000 000.00	-	1 000 000.00	3 000 000.00	-	1 906 319.56	1 093 680.44	63.54	
SUB TOTAL : CONSULTANT AND PROF SERVICES		13 102 956.00	-	1 040 000.00	280 000.00	12 342 956.00	2 140 032.72	8 664 273.63	3 678 682.37	70.20

- The proposed adjustment budget on Consultants and Professional Services amount to **R12.3 Million**. There has decreased by **R760 Thousand** 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	-	180 000.00	320 000.00	-	150 545.00	169 455.00	47.05	
2	CONTR: EMPLOYEE WELLNESS	100 000.00	50 000.00	-	50 000.00	-	-	50 000.00	-	
3	CONTR: FIRE PROTECTION	100 000.00	-	-	100 000.00	-	-	100 000.00	-	
4	CONTR: SPORTS & RECREATION	300 000.00	120 000.00	100 000.00	80 000.00	-	-	80 000.00	-	
5	CONTR: MAINTENANCE OF EQUIPMENT	1 422 000.00	500 000.00	960 000.00	1 882 000.00	29 400.00	172 340.00	1 709 660.00	9.16	
6	CONTR: BUILDING CONTRACTORS-BRICKS MANU	1 000 000.00	450 000.00	50 000.00	1 400 000.00	-	1 392 535.45	7 464.55	99.47	
7	CONTR: SAFEGUARD & SECURITY	6 400 000.00	-	500 000.00	6 900 000.00	569 184.89	3 920 686.35	2 979 313.65	56.82	
SUB TOTAL : CONTRACTORS		9 822 000.00	-	220 000.00	1 130 000.00	10 732 000.00	598 584.89	5 636 106.80	5 095 893.20	52.52

- The proposed adjustment budget on Contractors amount to **R10.7 Million**. Contractors increased by **R910 Thousand** from the approved budget of **R9.8 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	2 900 000.00	- 170 000.00	280 000.00	3 010 000.00	37 100.00	1 374 337.57	1 635 662.43	45.66
2	OC: ADV/PUB/MARK - GIFTS & PROMO ITEMS	3 415 000.00	- 130 000.00	330 000.00	3 615 000.00	240 067.62	936 430.66	2 678 569.34	25.90
3	OC: ADV/PUB/MARK - MUNICIPAL NEWSLETTERS	100 000.00	- 50 000.00	-	50 000.00	-	-	50 000.00	-
4	OC: ADV/PUB/MARK - STAFF RECRUITMENT	85 000.00	200 000.00	100 000.00	385 000.00	-	73 913.04	311 086.96	19.20
5	OC: ADV/PUB/MARK - TENDERS	100 000.00	-	-	100 000.00	7 483.20	71 141.20	28 858.80	71.14
6	OC: AUDIT COST: EXTERNAL	4 000 000.00	590 000.00	900 000.00	5 490 000.00	636 962.61	4 559 385.69	930 614.31	83.05
7	OC: BC/FAC/C FEES - BANK ACCOUNTS	200 000.00	-	20 000.00	180 000.00	10 270.06	103 744.06	76 255.94	57.64
8	OC: BURSARIES (EMPLOYEES)	900 000.00	-	-	900 000.00	-	147 500.59	752 499.41	16.39
9	OC: CLEAN SERV - LAUNDRY SERVICES	1 000.00	-	1 000.00	-	-	-	-	-
10	OC: CLEAN SERV - CAR VALET/WASHING SERV	20 000.00	-	-	20 000.00	-	8 105.00	11 895.00	40.53
11	OC: COMM - LICENCES (RADIO & TELEVISION)	20 000.00	-	14 000.00	6 000.00	-	5 991.30	8.70	99.86
12	OC: COMM - RADIO & TV TRANSMISSIONS	415 000.00	- 50 000.00	65 000.00	300 000.00	57 800.00	233 599.98	66 400.02	77.87
13	OC: COMM - SMS BULK MESSAGE SERVICE	20 000.00	-	-	20 000.00	-	-	20 000.00	-
14	OC: COMM - PHONE FAX TELEGRAPH & TELEX	746 500.00	-	163 500.00	910 000.00	33 634.46	484 227.58	425 772.42	53.21
15	OC: ENTERTAINMENT - EXEC MAYOR	50 000.00	-	-	50 000.00	-	23 487.30	26 512.70	46.97
16	OC: ENTERTAINMENT - COUNCILLORS	120 000.00	-	-	120 000.00	-	26 367.40	93 632.60	21.97
17	OC: ENTERTAINMENT - SENIOR MANAGEMENT	70 000.00	-	10 000.00	60 000.00	-	18 465.88	41 534.12	30.78
18	OC: EXT COM SERV PROV - GIS LICENCE FEES	5 000.00	-	5 000.00	-	-	-	-	-
19	OC: EXT COM SERV PROV - INTERNET CHARGE	670 000.00	-	130 000.00	800 000.00	-	297 496.75	502 503.25	37.19
20	OC: EXT COM SERV PROV - NETWORK EXTENS	20 000.00	-	-	20 000.00	-	-	20 000.00	-
21	OC: EXT COM SERV PROV - S/WARE LICENCES	570 000.00	- 100 000.00	120 000.00	350 000.00	-	-	350 000.00	-
22	OC: EXT COM SERV PROV - SPEC COMPUT SERV	300 000.00	-	200 000.00	100 000.00	-	59 916.00	40 084.00	59.92
23	OC: HONORARIA (VOLUNTARILY WORKERS)	50 000.00	-	20 000.00	30 000.00	-	-	30 000.00	-
24	OC: HIRE CHARGES	4 445 000.00	3 320 000.00	4 985 000.00	12 750 000.00	1 033 782.61	5 880 207.82	6 869 792.18	46.12
25	OC: INSUR UNDER - EXCESS PAYMENTS	25 000.00	-	22 000.00	47 000.00	-	21 886.40	25 113.60	46.57
26	OC: INSUR UNDER - PREMIUMS	1 700 000.00	-	100 000.00	1 800 000.00	38 950.37	1 738 950.36	61 049.64	96.61
27	OC: LEARNERSHIPS & INTERNSHIPS	1 580 000.00	369 535.00	100 000.00	1 849 535.00	83 049.57	1 444 683.50	404 851.50	78.11
28	OC: LIC - VEHICLE LIC & REGISTRATIONS	150 000.00	-	-	150 000.00	3 004.18	46 329.12	103 670.88	30.89
29	OC: MUNICIPAL SERVICES	1 370 000.00	-	70 000.00	1 300 000.00	-	780 554.85	519 445.15	60.04
30	OC: PRINTING & PUBLICATIONS	250 000.00	- 150 000.00	-	100 000.00	-	-	100 000.00	-
31	OC: PROFESSIONAL BODIES M/SHIP & SUBS	1 660 000.00	-	-	1 660 000.00	-	1 449 467.79	210 532.21	87.32
32	OC: REG FEES NATIONAL	1 760 000.00	- 1 239 535.00	60 000.00	580 465.00	-	413 202.14	167 262.86	71.18
33	OC: SKILLS DEVELOPMENT FUND LEVY	762 000.00	-	97 000.00	859 000.00	76 529.65	547 370.20	311 629.80	63.72
34	OC: SIGNAGE	200 000.00	- 130 000.00	-	70 000.00	-	-	70 000.00	-
35	OC: TOLL GATE FEES	10 000.00	-	-	10 000.00	-	796.50	9 203.50	7.97
36	OC: TRANSPORT - EVENTS	1 200 000.00	-	150 000.00	1 050 000.00	-	303 799.60	746 200.40	28.93
37	OC: T&S DOM - ACCOMMODATION	1 050 000.00	-	10 000.00	1 040 000.00	31 254.30	540 106.45	499 893.55	51.93
38	OC: T&S DOM - DAILY ALLOWANCE	120 138.00	-	22 000.00	98 138.00	483.00	9 982.00	88 156.00	10.17
39	OC: T&S DOM - FOOD & BEVERAGE (SERVED)	34 350.00	-	12 000.00	22 350.00	-	-	22 350.00	-
40	OC: T&S DOM TRP - WITHOUT OPR CAR RENTAL	21 600.00	-	6 000.00	15 600.00	-	-	15 600.00	-
41	OC: T&S DOM TRP - W/OUT OPR OWN TRANSPRT	126 858.00	-	47 500.00	79 358.00	741.29	32 469.98	46 888.02	40.92
42	OC: T&S DOM PUB TRP - AIR TRANSPORT	350 000.00	-	50 000.00	300 000.00	9 135.00	242 505.20	57 494.80	80.84
43	OC: TRANSPORT - MUNICIPAL ACTIVITIES	30 000.00	-	-	30 000.00	-	-	30 000.00	-
44	OC: UNIFORM & PROTECTIVE CLOTHING	1 100 000.00	- 100 000.00	250 000.00	750 000.00	-	281 545.45	468 454.55	37.54
45	OC: WET FUEL	2 000.00	-	2 000.00	-	-	-	-	-
46	OC: WORKMEN'S COMPENSATION FUND	300 000.00	-	-	300 000.00	-	-	300 000.00	-
	SUB TOTAL : OPERATIONAL COST	33 024 446.00	2 360 000.00	5 993 000.00	41 377 446.00	2 300 247.92	22 157 967.36	19 219 478.64	53.55

- The proposed adjustment budget on Operational Costs amount to **R41.3 Million**. Operational Costs has increased by **R8.3 Million** from the approved budget of **R33 Million**.

Table e: 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	1 671 120.00	-	8 880.00	1 680 000.00	29 500.00	832 658.18	847 341.82	49.56
2	INV - CONSUMABLE STORES - ZERO RATED (FUEL)	2 520 000.00	-	20 000.00	2 500 000.00	680 000.00	1 325 316.14	1 174 683.86	53.01
3	INVENTORY - MATERIALS & SUPPLIES	1 770 000.00	1 400 000.00	270 000.00	2 900 000.00	6 000.00	1 995 225.91	904 774.09	68.80
	SUB TOTAL - INVENTORY	5 961 120.00	1 400 000.00	281 120.00	7 080 000.00	644 500.00	4 153 200.23	2 926 799.77	58.66

- The proposed adjustment budget on Inventory Costs amount to **R7 Million**. The Inventory has been increased by **R1.1 Million** from the approved budget of **R5.9 Million**.

Table f: Detailed Operating Leases

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	OPR LEASES: COMPUTER EQUIPMENT	935 000.00	-	580 000.00	1 515 000.00	113 042.66	812 329.46	702 670.54	53.62
2	OPR LEASES: MACHINERY & EQUIPMENT	10 000.00	-	10 000.00	-	-	-	-	-
3	OPR LEASES: OTHER ASSETS	1 940 000.00	-	960 000.00	2 900 000.00	-	1 336 916.16	1 563 083.84	46.10
	SUB TOTAL : OPERATING LEASES	2 885 000.00	-	1 530 000.00	4 415 000.00	113 042.66	2 149 245.62	2 265 754.38	48.68

- The proposed adjustment budget on Operating Leases amount to **R4.4 Million**. The Operating Leases increased by **R1.5 Million** from the approved budget of **R2.8 Million**.

Table g: 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	-	20 000.00	120 000.00	-	57 892.00	62 108.00	48.24
2	TS_ O_ IK_ HH_ SOC_ ASSIS_ SOCIAL RELIEF	600 000.00	-	350 000.00	250 000.00	-	28 000.00	222 000.00	11.20
3	HH OTH TRANS: BURSARIES NON EMPLOYEE	1 000 000.00	-	200 000.00	800 000.00	-	-	800 000.00	-
4	TS_ O_ M_ HH_ CASH_ UNSPECIFIED-SPORTS	200 000.00	-	100 000.00	100 000.00	-	-	100 000.00	-
5	HH OTH TRANS: IED SUPPORT GRANTS	2 900 000.00	-	-	-	-	-	-	#DIV/0!
6	PRIV ENT: SUBS N-FIN ENTPR - PRODUCT	30 000.00	-	-	30 000.00	-	-	30 000.00	-
7	OTH TRF PE_ UNSPECIFIED-STAKEHOLDER SUPPORT	100 000.00	-	50 000.00	50 000.00	-	-	50 000.00	-
8	NON PROF: TOURISM	100 000.00	-	-	100 000.00	-	-	100 000.00	-
9	TS_ O_ M_ MUNIC ENT	1 800 000.00	400 000.00	-	2 200 000.00	171 891.89	1 966 124.11	233 875.89	89.37
	SUB TOTAL : TRANSFERS & SUBSIDIES	6 830 000.00	-	680 000.00	3 650 000.00	171 891.89	2 052 016.11	1 597 983.89	56.22

- The proposed adjustment budget on Transfers and Subsidies amount to **R3.6 Million**. The Transfers and Subsidies decreased by **R3.1 Million** from the approved budget of **R6.8 Million**.

Table h: Detailed Depreciation

NO	DISCRPTION	Budget	CURRENT YEAR 2021/ 2022			REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
			Budget Virements	Adjustments	Adjusted Budget	Curr Mth Receipts(Jan)	YTD Movement	Balance	% Rec
1	AMORTISATION INTANG COMPUTER SOFTWARE	923 840.00	-	-	923 840.00	-	-	923 840.00	-
2	DEPRECIATION COMPUTER EQUIPMENT	1 221 159.00	-	-	1 221 159.00	-	-	1 221 159.00	-
3	DEPRECIATION FURNITURE & OFFICE EQUIPM	798 968.00	-	-	798 968.00	-	-	798 968.00	-
4	DEPRECIATION MACHINERY & EQUIPMENT	321 706.00	-	-	321 706.00	-	-	321 706.00	-
5	DEPRECIATION TRANSPORT ASSETS	1 435 880.00	-	-	1 435 880.00	-	-	1 435 880.00	-
6	DEPRECIATION NETWORK & COMM DATA CENTRES	1 092 641.00	-	-	1 092 641.00	-	-	1 092 641.00	-
7	DEPRECIATION COMMUNITY HALLS	585 160.00	-	-	585 160.00	-	-	585 160.00	-
8	DEPRECIATION OP BUILDING MUNIC OFFICES	413 235.00	-	-	413 235.00	-	-	413 235.00	-
	SUB TOTAL : DEPRECIATION & AMORTISATION	6 792 589.00	-	-	6 792 589.00	-	-	6 792 589.00	-

- The proposed adjustment budget on Depreciation amount to **R6.7 Million**. The Depreciation remains unchanged as the approved budget of **R6.7 Million**.

1.4. Adjustment Budget Tables (B1 – B10)

(Table B1 Adjustment Budget Summary)

DC40 Dr Kenneth Kaunda - Table B1 Adjustments Budget Summary - 24/02/2024

Description	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
Financial Performance											
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-
Investment revenue	7 400	-	-	-	-	-	-	-	7 400	7 763	8 127
Transfers recognised - operational	40 977	-	-	-	-	-	-	-	40 977	40 776	39 751
Other own revenue	182 320	-	-	-	-	-	213	213	182 534	190 505	201 890
Total Revenue (excluding capital transfers and contributions)	230 697						213	213	230 911	239 043	249 769
Employee costs	125 696	-	-	-	-	-	-	-	125 696	130 837	136 639
Remuneration of councillors	12 432	-	-	-	-	-	-	-	12 432	12 998	13 568
Depreciation & asset impairment	6 988	-	-	-	-	-	-	-	6 988	7 321	7 656
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	5 961	-	-	-	-	-	1 119	1 119	7 080	6 253	6 547
Transfers and subsidies	6 830	-	-	-	-	-	(3 180)	(3 180)	3 650	8 680	9 431
Other expenditure	72 610	-	-	-	-	-	16 453	16 453	89 063	68 504	70 911
Total Expenditure	230 517						14 392	14 392	244 909	234 594	244 753
Surplus/(Deficit)	180						(14 179)	(14 179)	(13 998)	4 449	5 016
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	180						(14 179)	(14 179)	(13 998)	4 449	5 016
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	180						(14 179)	(14 179)	(13 998)	4 449	5 016
Capital expenditure & funds sources											
Capital expenditure	39 450						(2 600)	(2 600)	36 850	21 944	10 254
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	39 450	-	-	-	-	-	(2 600)	(2 600)	36 850	21 944	10 254
Total sources of capital funds	39 450						(2 600)	(2 600)	36 850	21 944	10 254
Financial position											
Total current assets	43 586	-	-	-	-	-	17 051	17 051	60 637	32 176	33 523
Total non current assets	65 231	-	-	-	-	-	(2 600)	(2 600)	62 631	47 725	36 035
Total current liabilities	30 766	-	-	-	-	-	-	-	30 766	30 766	30 766
Total non current liabilities	15 864	-	-	-	-	-	-	-	15 864	15 864	15 864
Community wealth/Equity	62 187						14 450	14 450	76 638	34 287	23 992
Cash flows											
Net cash from (used) operating	7 168	-	-	-	-	-	(15 660)	(15 660)	(8 492)	449 972	469 067
Net cash from (used) investing	(39 450)	-	-	-	-	-	2 600	2 600	(36 850)	(21 944)	(10 254)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	36 066						15 374	15 374	51 441	463 899	483 494
Cash backing/surplus reconciliation											
Cash and investments available	93 021	-	-	-	-	-	15 751	15 751	108 771	65 725	56 388
Application of cash and investments	5 159	-	-	-	-	-	(14 180)	(14 180)	(9 021)	9 554	5 024
Balance - surplus (shortfall)	87 862						29 931	29 931	117 793	56 171	51 364
Asset Management											
Asset register summary (WDV)	61 499	-	-	-	-	-	(2 600)	(2 600)	58 899	43 992	32 303
Depreciation	6 988	-	-	-	-	-	-	-	6 988	7 321	7 656
Renewal and Upgrading of Existing Assets	3 500	-	-	-	-	-	(2 070)	(2 070)	1 430	2 000	2 000
Repairs and Maintenance	1 422	-	-	-	-	-	460	460	1 882	1 667	1 863
Free services											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

MBRR Table B1 - Adjustment Budget Summary

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

The table provides an overview of the amounts approved by Council for operating Performance, resources deployed to capital expenditure, financial position, cash and funding Compliance, Position and Cash Flow Adjustment Budgets, along with the Capital Adjustment Budget.

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

DC40 Dr Kenneth Kaunda - Table B2 Adjustments Budget Financial Performance (functional classification) - 24/02/2024

Standard Description	Ref	Budget Year 2023/24									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 2024/25	+2 2025/26
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	Adjusted Budget	Adjusted Budget
Revenue - Functional												
<i>Government and administration</i>		225 153	-	-	-	-	-	213	213	225 366	235 656	246 229
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		225 153	-	-	-	-	-	213	213	225 366	235 656	246 229
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		597	-	-	-	-	-	-	-	597	627	656
Community and social services		597	-	-	-	-	-	-	-	597	627	656
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		4 947	-	-	-	-	-	-	-	4 947	2 761	2 884
Planning and development		4 947	-	-	-	-	-	-	-	4 947	2 761	2 884
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	230 697	-	-	-	-	-	213	213	230 911	239 043	249 769
Expenditure - Functional												
<i>Government and administration</i>		132 820	-	-	-	-	-	2 698	2 698	135 518	140 589	146 779
Executive and council		62 123	-	-	-	-	-	(837)	(837)	61 286	66 402	69 386
Finance and administration		63 985	-	-	-	-	-	2 885	2 885	66 871	67 086	69 900
Internal audit		6 712	-	-	-	-	-	649	649	7 361	7 101	7 493
<i>Community and public safety</i>		59 851	-	-	-	-	-	3 545	3 545	63 396	61 924	64 520
Community and social services		59 851	-	-	-	-	-	3 545	3 545	63 396	61 924	64 520
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		37 847	-	-	-	-	-	8 149	8 149	45 995	33 097	34 519
Planning and development		37 847	-	-	-	-	-	8 149	8 149	45 995	33 097	34 519
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	230 517	-	-	-	-	-	14 392	14 392	244 909	235 611	245 817
Surplus/ (Deficit) for the year		180	-	-	-	-	-	(14 179)	(14 179)	(13 998)	3 433	3 951

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) - 24/02/2024

Vote Description <i>(Insert departmental structure etc)</i>	Ref	Budget Year 2023/24									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 2024/25 Adjusted Budget	+2 2025/26 Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue by Vote	1											
Vote 01 - Executive Council		-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		2 880	-	-	-	-	-	-	-	2 880	3 021	3 163
Vote 04 - Financial Services		222 273	-	-	-	-	-	213	213	222 486	232 635	243 065
Vote 05 - Led & Planning		4 947	-	-	-	-	-	-	-	4 947	2 761	2 884
Vote 06 - Community Services		597	-	-	-	-	-	-	-	597	627	656
Vote 07 - -		-	-	-	-	-	-	-	-	-	-	-
Vote 08 - -		-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	230 697	-	-	-	-	-	213	213	230 911	239 043	249 769
Expenditure by Vote	1											
Vote 01 - Executive Council		24 770	-	-	-	-	-	427	427	25 197	26 891	28 020
Vote 02 - Municipal Manager		44 065	-	-	-	-	-	(614)	(614)	43 450	46 612	48 859
Vote 03 - Corporate Services		33 890	-	-	-	-	-	539	539	34 428	35 054	36 477
Vote 04 - Financial Services		30 095	-	-	-	-	-	2 347	2 347	32 442	32 031	33 423
Vote 05 - Led & Planning		37 847	-	-	-	-	-	8 149	8 149	45 995	33 097	34 519
Vote 06 - Community Services		59 851	-	-	-	-	-	3 545	3 545	63 396	61 924	64 520
Vote 07 - -		-	-	-	-	-	-	-	-	-	-	-
Vote 08 - -		-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	230 517	-	-	-	-	-	14 392	14 392	244 909	235 611	245 817
Surplus/ (Deficit) for the year	2	180	-	-	-	-	-	(14 179)	(14 179)	(13 998)	3 433	3 951

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) - 24/02/2024

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	+1 2024/25 Adjusted Budget	+2 2025/26 Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		325	-	-	-	-	-	-	-	325	341	357
Agency services		-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets		7 400	-	-	-	-	-	-	-	7 400	7 763	8 127
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	-	-	-	-	-	-	-	-	-	-
Licence and permits		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	213	213	213	-	-
Non-Exchange Revenue												
Property rates	2	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-
Licences or permits		597	-	-	-	-	-	-	-	597	627	656
Transfer and subsidies - Operational		40 977	-	-	-	-	-	-	-	40 977	40 776	39 751
Interest		-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		181 398	-	-	-	-	-	-	-	181 398	189 537	200 877
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		230 697	-	-	-	-	-	213	213	230 911	239 043	249 769
Expenditure By Type												
Employee related costs		125 696	-	-	-	-	-	-	-	125 696	130 837	136 639
Remuneration of councillors		12 432	-	-	-	-	-	-	-	12 432	12 998	13 568
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		5 961	-	-	-	-	-	1 119	1 119	7 080	6 253	6 547
Debt impairment		-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation		6 988	-	-	-	-	-	-	-	6 988	7 321	7 656
Interest		-	-	-	-	-	-	-	-	-	-	-
Contracted services		36 701	-	-	-	-	-	6 570	6 570	43 271	34 162	35 543
Transfers and subsidies		6 830	-	-	-	-	-	(3 180)	(3 180)	3 650	8 680	9 431
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-
Operational costs		35 909	-	-	-	-	-	9 883	9 883	45 792	34 342	35 369
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		230 517	-	-	-	-	-	14 392	14 392	244 909	234 594	244 753
Surplus/(Deficit)		180	-	-	-	-	-	(14 179)	(14 179)	(13 998)	4 449	5 016
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		180	-	-	-	-	-	(14 179)	(14 179)	(13 998)	4 449	5 016
Income Tax		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		180	-	-	-	-	-	(14 179)	(14 179)	(13 998)	4 449	5 016
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		180	-	-	-	-	-	(14 179)	(14 179)	(13 998)	4 449	5 016
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1	180	-	-	-	-	-	(14 179)	(14 179)	(13 998)	4 449	5 016

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

- The total operating revenue is adjusted upwards by **R213 Thousand** to **R230.9 Million**. The increase relates to Skills Development Levy and Insurance premium.
- The proposed budget adjustment on operating expenditure totals to **R244.9 Million** which comprises of **R244.7 Million** of operating expenditure and **R195 Thousand** of gains and losses. The operating expenditure increased by **R14.3 Million** from **R230.5 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 - 22/02/2024

Description	Ref	Budget Year 2023/24									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	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	+1 2024/25	+2 2025/26
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	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		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted	2											
Vote 01 - Executive Council		110	-	-	-	-	-	(110)	(110)	-	71	95
Vote 02 - Municipal Manager		2 530	-	-	-	-	-	(530)	(530)	2 000	1 600	1 300
Vote 03 - Corporate Services		4 000	-	-	-	-	-	900	900	4 900	2 050	1 705
Vote 04 - Financial Services		2 560	-	-	-	-	-	(60)	(60)	2 500	2 050	1 035
Vote 05 - Led & Planning		16 550	-	-	-	-	-	7 950	7 950	24 500	14 435	4 430
Vote 06 - Community Services		13 700	-	-	-	-	-	(10 750)	(10 750)	2 950	1 737	1 690
Vote 07 - -		-	-	-	-	-	-	-	-	-	-	-
Vote 08 - -		-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		39 450	-	-	-	-	-	(2 600)	(2 600)	36 850	21 944	10 254
Total Capital Expenditure - Vote		39 450	-	-	-	-	-	(2 600)	(2 600)	36 850	21 944	10 254
Capital Expenditure - Functional												
Governance and administration		9 200	-	-	-	-	-	200	200	9 400	5 771	4 135
Executive and council		2 640	-	-	-	-	-	(640)	(640)	2 000	1 671	1 395
Finance and administration		6 560	-	-	-	-	-	840	840	7 400	4 100	2 740
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		13 700	-	-	-	-	-	(10 750)	(10 750)	2 950	1 737	1 690
Community and social services		13 700	-	-	-	-	-	(10 750)	(10 750)	2 950	1 737	1 690
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		16 550	-	-	-	-	-	7 950	7 950	24 500	14 435	4 430
Planning and development		16 550	-	-	-	-	-	7 950	7 950	24 500	14 435	4 430
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	39 450	-	-	-	-	-	(2 600)	(2 600)	36 850	21 944	10 254
Funded by:												
National Government		-	-	-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		39 450	-	-	-	-	-	(2 600)	(2 600)	36 850	21 944	10 254
Total Capital Funding		39 450	-	-	-	-	-	(2 600)	(2 600)	36 850	21 944	10 254

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 2023/2024 financial year amount to **R39.4 Million**. The proposed adjustment capital budget amount to **R36.8 Million** and the Capital budget has been reduced by **R2.6 Million**.

Table B6 - Adjustment Budget Financial Position

DC40 Dr Kenneth Kaunda - Table B6 Adjustments Budget Financial Position - 24/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		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		
ASSETS												
Current assets												
Cash and cash equivalents		35 871	-	-	-	-	-	17 051	17 051	52 922	24 681	26 034
Trade and other receivables from exchange transactions	1	6 365	-	-	-	-	-	-	-	6 365	6 359	6 353
Receivables from non-exchange transactions	1	-	-	-	-	-	-	-	-	-	-	-
Current portion of non-current receivables	2	-	-	-	-	-	-	-	-	-	-	-
Inventory		-	-	-	-	-	-	-	-	-	-	-
VAT		-	-	-	-	-	-	-	-	-	-	-
Other current assets		1 350	-	-	-	-	-	-	-	1 350	1 136	1 136
Total current assets		43 586	-	-	-	-	-	17 051	17 051	60 637	32 176	33 523
Non current assets												
Investments		0	-	-	-	-	-	(0)	(0)	-	0	0
Investment property		-	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	57 150	-	-	-	-	-	(1 300)	(1 300)	55 850	41 043	30 354
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Intangible assets		8 081	-	-	-	-	-	(1 300)	(1 300)	6 781	6 681	5 681
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
Total non current assets		65 231	-	-	-	-	-	(2 600)	(2 600)	62 631	47 725	36 035
TOTAL ASSETS		108 817	-	-	-	-	-	14 450	14 450	123 267	79 900	69 558
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Financial liabilities		433	-	-	-	-	-	-	-	433	433	433
Consumer deposits		-	-	-	-	-	-	-	-	-	-	-
Trade and other payables from exchange transactions		11 188	-	-	-	-	-	-	-	11 188	11 188	11 188
Trade and other payables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Provisions		19 145	-	-	-	-	-	-	-	19 145	19 145	19 145
VAT		-	-	-	-	-	-	-	-	-	-	-
Other current liabilities		-	-	-	-	-	-	-	-	-	-	-
Total current liabilities		30 766	-	-	-	-	-	-	-	30 766	30 766	30 766
Non current liabilities												
Borrowing	1	-	-	-	-	-	-	-	-	-	-	-
Provisions	1	15 864	-	-	-	-	-	-	-	15 864	15 864	15 864
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		-	-	-	-	-	-	-	-	-	-	-
Total non current liabilities		15 864	-	-	-	-	-	-	-	15 864	15 864	15 864
TOTAL LIABILITIES		46 630	-	-	-	-	-	-	-	46 630	46 630	46 630
NET ASSETS	2	62 187	-	-	-	-	-	14 450	14 450	76 638	33 271	22 928
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		62 187	-	-	-	-	-	14 450	14 450	76 638	33 271	22 928
Funds and Reserves		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		62 187	-	-	-	-	-	14 450	14 450	76 638	33 271	22 928

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 - 24/02/2024

Description	Ref	Budget Year 2023/24									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 2024/25	+2 2025/26
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates									-	-		
Service charges									-	-		
Other revenue		185 200	-	-	-	-	-	213	213	185 414	193 526	205 053
Transfers and Subsidies - Operational	1	35 456	-	-	-	-	-	-	-	35 456	34 994	33 704
Transfers and Subsidies - Capital	1	2 641	-	-	-	-	-	-	-	2 641	2 761	2 884
Interest		7 400	-	-	-	-	-	-	-	7 400	7 763	8 127
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(216 699)	-	-	-	-	-	(17 572)	(17 572)	(234 271)	219 609	228 730
Finance charges		-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	1	(6 830)	-	-	-	-	-	3 180	3 180	(3 650)	(8 680)	(9 431)
NET CASH FROM/(USED) OPERATING ACTIVITIES		7 168	-	-	-	-	-	(14 179)	(14 179)	(7 011)	449 972	469 067
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE									-	-		
Decrease (increase) in non-current receivables									-	-		
Decrease (increase) in non-current investments		0	-	-	-	-	-	(0)	(0)	-	0	0
Payments												
Capital assets		(39 450)	-	-	-	-	-	2 600	2 600	(36 850)	(21 944)	(10 254)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(39 450)	-	-	-	-	-	2 600	2 600	(36 850)	(21 944)	(10 254)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans									-	-		
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits									-	-		
Payments												
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(32 282)	-	-	-	-	-	(11 579)	(11 579)	(43 861)	428 028	458 813
Cash/cash equivalents at the year begin:	2	68 348	-	-	-	-	-	28 434	28 434	96 782	35 871	24 681
Cash/cash equivalents at the year end:	2	36 066	-	-	-	-	-	16 855	16 855	52 922	463 899	483 494

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 - 24/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		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 Adjus. 8 F	Total Adjus. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands												
Cash and investments available												
Cash/cash equivalents at the year end	1	36 066	-	-	-	-	-	16 855	16 855	52 922	463 899	483 494
Other current investments > 90 days		(195)	-	-	-	-	-	195	195	-	(439 218)	(457 460)
Non current assets - Investments	1	57 150	-	-	-	-	-	(1 300)	(1 300)	55 850	41 043	30 354
Cash and investments available:		93 021	-	-	-	-	-	15 751	15 751	108 771	65 725	56 388
Applications of cash and investments												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	4 978	-	-	-	-	-	(1)	(1)	4 977	5 104	5 024
Other provisions		-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		180	-	-	-	-	-	(14 179)	(14 179)	(13 998)	3 433	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		5 159	-	-	-	-	-	(14 180)	(14 180)	(9 021)	8 537	5 024
Surplus(shortfall)		87 862	-	-	-	-	-	29 931	29 931	117 793	57 187	51 364

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 B10 - Basic Service Delivery Measurement

DC40 Dr Kenneth Kaunda - Table B10 Basic service delivery measurement - 22/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		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		
Household service targets	1											
Water:												
Piped water inside dwelling												
Piped water inside yard (but not in dwelling)												
Using public tap (at least min.service level)	2											
Other water supply (at least min.service level)												
<i>Minimum Service Level and Above sub-total</i>												
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>												
Total number of households	5											
Sanitation/sewerage:												
Flush toilet (connected to sewerage)												
Flush toilet (with septic tank)												
Chemical toilet												
Pit toilet (ventilated)												
Other toilet provisions > min.service level)												
<i>Minimum Service Level and Above sub-total</i>												
Bucket toilet												
Other toilet provisions (< min.service level)												
No toilet provisions												
<i>Below Minimum Service Level sub-total</i>												
Total number of households	5											
Energy:												
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>												
Total number of households	5											
Refuse:												
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>												
Total number of households	5											
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)												
Sanitation (free minimum level service)												
Electricity/other energy (50kwh per household per month)												
Refuse (removed at least once a week)												
<i>Informal Settlements</i>												
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per indigent household per month)												
Sanitation (free sanitation service to indigent households)												
Electricity/other energy (50kwh per indigent household per month)												
Refuse (removed once a week for indigent households)												
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)												
Total cost of FBS provided												
Highest level of free service provided												
Property rates (R'000 value threshold)												
Water (kilolitres per household per month)												
Sanitation (kilolitres per household per month)												
Sanitation (Rand per household per month)												
Electricity (kw per household per month)												
Refuse (average litres per week)												
Revenue cost of free services provided (R'000)	17											
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)												
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)												
Water (in excess of 6 kilolitres per indigent household per month)												
Sanitation (in excess of free sanitation service to indigent households)												
Electricity/other energy (in excess of 50 kwh per indigent household per month)												
Refuse (in excess of one removal a week for indigent households)												
Municipal Housing - rental rebates												
Housing - top structure subsidies	6											
Other												
Total revenue cost of subsidised services provided												

PART 2: SUPPORTING DOCUMENTATION

2.1. Adjustment Budget Assumptions

The 2023/2024 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. 09/01/2024)**
- It will also be aligned with the Revised Service Delivery and Budget Implementation Plan.

2.2. Adjustments to Adjustment Budget Funding

The total operating revenue is adjusted upwards by **R213 Thousand** to **R230.9 Million**. The increase relates to Skills Development Levy and Insurance premium.

Summary of revenue classified by main revenue source

DC40 Dr Kenneth Kaunda - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 22/02/2024												
Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	+1 2024/25	+2 2025/26
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		325	-	-	-	-	-	-	-	325	341	357
Agency services		-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets		7 400	-	-	-	-	-	-	-	7 400	7 763	8 127
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	-	-	-	-	-	-	-	-	-	-
Licence and permits		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	213	213	213	-	-
Non-Exchange Revenue												
Property rates	2	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-
Licences or permits		597	-	-	-	-	-	-	-	597	627	656
Transfer and subsidies - Operational		40 977	-	-	-	-	-	-	-	40 977	40 776	39 751
Interest		-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		181 398	-	-	-	-	-	-	-	181 398	189 537	200 877
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		230 697	-	-	-	-	-	213	213	230 911	239 043	249 769

2.3. Adjustments to expenditure on allocations and grant programmes

DC40 Dr Kenneth Kaunda - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 22/02/2024

Description	Ref	Budget Year 2023/24							Budget Year	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2024/25	+2 2025/26
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	Adjusted Budget	Adjusted Budget
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		219 495	-	-	-	-	-	219 495	37 755	36 588
Local Government Equitable Share		32 150	-	-	-	-	-	32 150	33 994	32 566
Expanded Public Works Programme Integrated Grant	3	2 306	-	-	-	-	-	2 306	-	-
Local Government Financial Management Grant		1 000	-	-	-	-	-	1 000	1 000	1 138
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		2 641	-	-	-	-	-	2 641	2 761	2 884
RSC Replacement Grant		181 398	-	-	-	-	-	181 398	-	-
Provincial Government:	5	-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>Specify (Add grant description)</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		2 880	-	-	-	-	-	2 880	3 021	3 163
<i>Education Training and Development Practices SETA</i>		2 880	-	-	-	-	-	2 880	3 021	3 163
<i>Parent Municipality</i>		-	-	-	-	-	-	-	-	-
<i>Production</i>		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	6	222 375	-	-	-	-	-	222 375	40 776	39 751
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	6	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS		222 375	-	-	-	-	-	222 375	40 776	39 751

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 - 22/02/2024

Description	Ref	Budget Year 2023/24									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 2024/25	+2 2025/26
R thousands		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H	Adjusted Budget	Adjusted Budget
Cash transfers to other municipalities	1											
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-
Cash transfers to Entities/Other External Mechanisms												
<i>Ts_O_M_Munic Ent</i>	2	1 800	-	-	-	-	-	400	400	2 200	2 500	3 000
TOTAL ALLOCATIONS TO ENTITIES/EMs'		1 800	-	-	-	-	-	400	400	2 200	2 500	3 000
Cash transfers to other Organs of State	3											
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-
Cash transfers to other Organisations												
<i>Non Prof. Tourism</i>	4	100	-	-	-	-	-	-	-	100	100	100
<i>Non Prof. Unspecified</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Priv Ent. Subs N-Fin Entrpr - Product</i>		30	-	-	-	-	-	-	-	30	31	33
<i>Ts_O_M_Pe_Oth Trf Pe_Unspecified</i>		100	-	-	-	-	-	(50)	(50)	50	-	110
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		230	-	-	-	-	-	(50)	(50)	180	131	243
TOTAL CASH TRANSFERS	5	2 030	-	-	-	-	-	350	350	2 380	2 631	3 243
Non-cash transfers to other municipalities	1											
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to Entities/Other External Mechanisms	2											
TOTAL ALLOCATIONS TO ENTITIES/EMs'		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other Organs of State	3											
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other Organisations	4											
TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS	5	-	-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS		2 030	-	-	-	-	-	350	350	2 380	2 631	3 243

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

Councillors

- The proposed adjustment on Remuneration of Councillors totals to **R12.4 Million**. The Remuneration of Councillors remains unchanged as the approved budget.

Senior Officials and Municipal Staff

- The proposed adjustment on Employee related costs totals to **R125.6 Million**. The Employee related costs remains unchanged as the approved budget.

DC40 Dr Kenneth Kaunda - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 22/02/2024

Summary of remuneration	Ref	Budget Year 2023/24									% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		8 407	-					50	50	8 457	0.6%
Pension and UIF Contributions		390	-					(10)	(10)	380	-2.6%
Medical Aid Contributions		296	-					(208)	(208)	88	-70.2%
Motor Vehicle Allowance		1 570	-					(242)	(242)	1 328	-15.4%
Cellphone Allowance		869	-					102	102	971	
Housing Allowances		-	-					-	-	-	
Other benefits and allowances		900	-					308	308	1 208	
Sub Total - Councillors		12 432	-					-	-	12 432	0.0%
% increase			(0)								
Senior Managers of the Municipality											
Basic Salaries and Wages		5 625	-					(600)	(600)	5 025	-10.7%
Pension and UIF Contributions		-	-					-	-	-	
Medical Aid Contributions		72	-					-	-	72	0.0%
Overtime		-	-					-	-	-	
Performance Bonus		169	-					165	165	335	
Motor Vehicle Allowance		1 350	-					(10)	(10)	1 340	-0.7%
Cellphone Allowance		152	-					(14)	(14)	138	-9.2%
Housing Allowances		-	-					-	-	-	
Other benefits and allowances		-	-					112	112	112	
Sub Total - Senior Managers of Municipality		7 369	-					(347)	(347)	7 022	-4.7%
% increase			(0)							(0)	
Other Municipal Staff											
Basic Salaries and Wages		73 702	-					(727)	(727)	72 974	-1.0%
Pension and UIF Contributions		12 972	-					912	912	13 884	7.0%
Medical Aid Contributions		5 780	-					498	498	6 278	8.6%
Overtime		790	-					130	130	920	16.5%
Performance Bonus		6 574	-					(1 150)	(1 150)	5 424	
Motor Vehicle Allowance		9 005	-					180	180	9 185	2.0%
Cellphone Allowance		1 182	-					81	81	1 263	6.9%
Housing Allowances		658	-					(7)	(7)	651	
Other benefits and allowances		1 423	-					(97)	(97)	1 327	
Payments in lieu of leave		4 492	-					(770)	(770)	3 722	-17.1%
Long service awards		430	-					540	540	970	125.6%
Post-retirement benefit obligations		350	-					80	80	430	22.9%
Acting and post related allowance	5	969	-					677	677	1 646	
In kind benefits											
Sub Total - Other Municipal Staff		118 327	-					347	347	118 674	0.3%
% increase											
Total Parent Municipality		138 128	-					-	-	138 128	0.0%
Board Members of Entities											
Sub Total - Board Members of Entities		-	-					-	-	-	-
% increase											
Senior Managers of Entities											
In kind benefits											
Sub Total - Senior Managers of Entities		-	-					-	-	-	-
% increase											
Other Staff of Entities											
In kind benefits											
Sub Total - Other Staff of Entities		-	-					-	-	-	-
% increase											
Total Municipal Entities		-	-					-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		138 128	-					-	-	138 128	0.0%
% increase											
TOTAL MANAGERS AND STAFF		125 696	-					-	-	125 696	0.0%

2.6. Adjustments to service delivery and Budget implementation plan

The 2023/2024 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 **R36.8 Million**.

The capital expenditure decreased by **R2.6 Million** from the **R39.4 Million** approved Budget. (see tables below).

Table 5 (a): Capital Expenditure Breakdown

DR KENNETH KAUNDA DISTRICT MUNICIPALITY ADJUSTMENT BUDGET 2023 / 2024										
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	30 000.00	-	30 000.00	-	-	-	-	-
2	CHIEF WHIP	OFFICE FURNITURE AND FITTINGS	30 000.00	-	30 000.00	-	-	-	-	-
3	CHIEF WHIP	OFFICE EQUIPMENT	50 000.00	-	50 000.00	-	-	-	-	-
4	MUNICIPAL MANAGER	PMS SYSTEM	700 000.00	-	400 000.00	1 100 000.00	-	475 000.00	625 000.00	43.18
5	MUNICIPAL MANAGER	OFFICE EQUIPMENT	430 000.00	-	430 000.00	-	-	-	-	-
6	MUNICIPAL MANAGER	COMMUNICATION EQUIPMENT	1 400 000.00	-	500 000.00	900 000.00	-	-	900 000.00	-
7	CORPORATE SERVICES	NETWORK UPGRADE	500 000.00	-	200 000.00	300 000.00	-	-	300 000.00	-
8	CORPORATE SERVICES	ELECTRONIC RECORD SYSTEM	300 000.00	-	300 000.00	-	-	-	-	-
9	CORPORATE SERVICES	FLEET	1 000 000.00	-	2 000 000.00	3 000 000.00	-	-	3 000 000.00	-
10	CORPORATE SERVICES	OFFICE FURNITURE AND FITTINGS	100 000.00	-	-	100 000.00	-	-	100 000.00	-
11	CORPORATE SERVICES	COMPUTER EQUIPMENT	500 000.00	-	-	500 000.00	-	-	500 000.00	-
12	CORPORATE SERVICES	TELEPHONE SYSTEM	800 000.00	-	300 000.00	500 000.00	-	-	500 000.00	-
13	CORPORATE SERVICES	SERVER ROOM UPGRADE	500 000.00	-	200 000.00	300 000.00	-	-	300 000.00	-
14	CORPORATE SERVICES	AIRCONDITIONING EQUIPMENT	300 000.00	-	100 000.00	200 000.00	-	25 900.00	174 100.00	12.95
15	BTO	FINANCIAL SYSTEM	2 500 000.00	-	-	2 500 000.00	-	1 655 652.17	844 347.83	66.23
16	BTO	OFFICE FURNITURE AND FITTINGS	60 000.00	-	60 000.00	-	-	-	-	-
17	LED & PLANNING	SPECIAL VEHICLE	2 000 000.00	-	2 000 000.00	-	-	-	-	-
18	LED & PLANNING	WATER PROJECTS	1 500 000.00	70 000.00	-	1 430 000.00	-	199 436.61	1 230 563.39	13.95
19	LED & PLANNING	SANITATION PROJECTS	2 000 000.00	70 000.00	1 000 000.00	3 070 000.00	-	1 553 452.36	1 516 547.64	50.60
20	LED & PLANNING	OFFICE FURNITURE AND FITTINGS	50 000.00	-	50 000.00	-	-	-	-	-
21	LED & PLANNING	CONSTRUCT MUNICIPAL OFFICES	10 000 000.00	-	10 000 000.00	20 000 000.00	-	-	20 000 000.00	-
22	LED & PLANNING	CULTURAL VILLAGE	1 000 000.00	-	1 000 000.00	-	-	-	-	-
23	COMMUNITY SERVICES	DISASTER MANAGEMENT SPATIAL SYSTEM	1 200 000.00	-	1 200 000.00	-	-	-	-	-
24	COMMUNITY SERVICES	WATER TANKER TRUCK & EQUIPMENT	2 200 000.00	-	2 200 000.00	-	-	-	-	-
25	COMMUNITY SERVICES	FLOODS AND DISASTER RESPONSE VEHICLE	1 500 000.00	-	1 500 000.00	-	-	-	-	#DIV/0!
26	COMMUNITY SERVICES	LANDFILL SITE DISTRICT	3 400 000.00	-	3 400 000.00	-	-	-	-	-
27	COMMUNITY SERVICES	TOOLS	250 000.00	800 000.00	300 000.00	1 350 000.00	-	-	1 350 000.00	-
28	COMMUNITY SERVICES	PEST CONTROL EQUIPMENT	100 000.00	-	50 000.00	-	-	-	150 000.00	-
29	COMMUNITY SERVICES	SAMPLING KITS	50 000.00	-	-	50 000.00	-	-	50 000.00	-
30	COMMUNITY SERVICES	BACK UP GENERATOR	1 000 000.00	800 000.00	-	200 000.00	-	-	200 000.00	-
31	COMMUNITY SERVICES	SOLID WASTE BULK CONTAINERS/WASTEBINS	1 000 000.00	-	-	1 000 000.00	-	-	1 000 000.00	-
32	COMMUNITY SERVICES	OFFICE FURNITURE AND FITTINGS	350 000.00	-	300 000.00	50 000.00	-	-	50 000.00	-
33	COMMUNITY SERVICES	CONSTRUCTION OF MHS OFFICE AT MHLM	2 500 000.00	-	2 500 000.00	-	-	-	-	-
34	COMMUNITY SERVICES	UPGRADE OF DISASTER CENTRE	150 000.00	-	-	150 000.00	-	-	150 000.00	-
	TOTAL		39 450 000.00	-	2 600 000.00	36 850 000.00	-	3 909 441.14	32 940 558.86	10.61

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	30 000.00	-	30 000.00	-	-	-	-	-
2	SPEAKER	-	-	-	-	-	-	-	-
3	CHIEF WHIP	80 000.00	-	80 000.00	-	-	-	-	-
4	COUNCILLORS	-	-	-	-	-	-	-	-
5	MUNICIPAL MANAGER ADMINISTRATION	2 530 000.00	-	530 000.00	2 000 000.00	-	475 000.00	1 525 000.00	23.75
6	CORPORATE SERVICES	4 000 000.00	-	900 000.00	4 900 000.00	-	25 900.00	4 874 100.00	0.53
7	BUDGET AND TREASURY	2 560 000.00	-	60 000.00	2 500 000.00	-	1 655 652.17	844 347.83	66.23
8	LED & PLANNING	16 550 000.00	-	7 950 000.00	24 500 000.00	-	1 752 888.97	22 747 111.03	7.15
9	COMMUNITY SERVICES	13 700 000.00	-	10 750 000.00	2 950 000.00	-	-	2 950 000.00	-
	TOTAL	39 450 000.00	-	2 600 000.00	36 850 000.00	-	3 909 441.14	32 940 558.86	10.61

2.8. Other supporting documents

DC40 Dr Kenneth Kaunda - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 24/02/2024

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue by Vote																
Vote 01 - Executive Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		591	38	424	601	196	-	-	-	240	240	240	310	2 880	3 021	3 163
Vote 04 - Financial Services		89 277	165	169	181	129	71 494	2 414	-	18 565	18 565	18 565	2 961	222 486	232 635	243 065
Vote 05 - Led & Planning		-	-	-	-	-	-	2 604	-	412	412	412	1 106	4 947	2 761	2 884
Vote 06 - Community Services		26	71	48	70	91	22	64	-	50	50	50	56	597	627	656
Vote 07 - -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 08 - -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		89 894	274	641	851	416	71 517	5 082	-	19 267	19 267	19 267	4 433	230 911	239 043	249 769
Expenditure by Vote																
Vote 01 - Executive Council		1 440	1 458	1 545	1 754	1 715	1 985	1 983	1 250	2 150	2 150	2 150	5 616	25 197	26 891	28 020
Vote 02 - Municipal Manager		2 950	2 790	4 549	3 095	4 753	4 208	3 279	3 429	3 549	3 549	3 549	3 749	43 450	46 612	48 859
Vote 03 - Corporate Services		3 346	2 252	2 662	3 282	2 228	3 538	1 940	2 203	2 932	2 932	2 932	4 180	34 428	35 054	36 477
Vote 04 - Financial Services		1 665	1 544	2 374	2 718	3 064	5 427	2 143	1 851	2 977	2 977	2 977	2 725	32 442	32 031	33 423
Vote 05 - Led & Planning		1 470	3 809	4 516	3 863	4 452	4 870	3 356	3 335	4 784	4 784	4 784	1 972	45 995	33 097	34 519
Vote 06 - Community Services		4 116	4 088	4 332	5 151	6 808	5 030	5 231	4 310	5 697	5 697	5 697	7 240	63 396	61 924	64 520
Vote 07 - -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 08 - -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		14 988	15 941	19 978	19 864	23 021	25 058	17 933	16 378	22 088	22 088	22 088	25 484	244 909	235 611	245 817
Surplus/ (Deficit)		74 906	(15 667)	(19 337)	(19 012)	(22 605)	46 459	(12 850)	(16 378)	(2 821)	(2 821)	(2 821)	(21 051)	(13 998)	3 433	3 951

DC40 Dr Kenneth Kaunda - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 24/02/2024

Description - Standard classification	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue - Functional																
Governance and administration		89 868	203	593	782	325	71 494	2 414	-	18 805	18 805	18 805	3 271	225 366	235 656	246 229
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		89 868	203	593	782	325	71 494	2 414	-	18 805	18 805	18 805	3 271	225 366	235 656	246 229
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		26	71	48	70	91	22	64	-	50	50	50	56	597	627	656
Community and social services		26	71	48	70	91	22	64	-	50	50	50	56	597	627	656
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	2 604	-	412	412	412	1 106	4 947	2 761	2 884
Planning and development		-	-	-	-	-	-	2 604	-	412	412	412	1 106	4 947	2 761	2 884
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		89 894	274	641	851	416	71 517	5 082	-	19 267	19 267	19 267	4 433	230 911	239 043	249 769
Expenditure - Functional																
Governance and administration		9 401	8 044	11 130	10 850	11 761	15 158	9 346	8 733	11 608	11 608	11 608	16 271	135 518	140 589	146 779
Executive and council		3 766	3 836	5 451	4 402	5 823	5 475	4 616	4 139	5 010	5 010	5 010	8 748	61 286	66 402	69 386
Finance and administration		5 011	3 796	5 036	6 000	5 292	8 964	4 084	4 054	5 909	5 909	5 909	6 906	66 871	67 086	69 900
Internal audit		624	412	643	447	646	719	646	540	689	689	689	617	7 361	7 101	7 493
Community and public safety		4 116	4 088	4 332	5 151	6 808	5 030	5 231	4 310	5 697	5 697	5 697	7 240	63 396	61 924	64 520
Community and social services		4 116	4 088	4 332	5 151	6 808	5 030	5 231	4 310	5 697	5 697	5 697	7 240	63 396	61 924	64 520
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		1 470	3 809	4 516	3 863	4 452	4 870	3 356	3 335	4 784	4 784	4 784	1 972	45 995	33 097	34 519
Planning and development		1 470	3 809	4 516	3 863	4 452	4 870	3 356	3 335	4 784	4 784	4 784	1 972	45 995	33 097	34 519
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional		14 988	15 941	19 978	19 864	23 021	25 058	17 933	16 378	22 088	22 088	22 088	25 484	244 909	235 611	245 817
Surplus/ (Deficit) 1.		74 906	(15 667)	(19 337)	(19 012)	(22 605)	46 459	(12 850)	(16 378)	(2 821)	(2 821)	(2 821)	(21 051)	(13 998)	3 433	3 951

DC40 Dr Kenneth Kaunda - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 24/02/2024

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue By Source																
Exchange Revenue																
Service charges - Electricity																
Service charges - Water																
Service charges - Waste Water Management																
Service charges - Waste Management																
Agency services																
Interest																
Interest earned from Receivables																
Interest earned from Current and Non Current Assets		299	80	166	180	129	213	1 935		617	617	617	2 548	7 400	7 763	8 127
Dividends																
Rent on Land																
Rental from Fixed Assets																
Licences and permits																
Operational Revenue			70				100	44		43	43	43	(128)	213		
Non-Exchange Revenue																
Property rates																
Surcharges and Taxes																
Fines, penalties and forfeits																
Licences or permits		26	71	48	70	91	22	64		50	50	50	56	597	627	656
Transfer and subsidies - Operational		89 569	38	424	601	196	71 182	3 040		3 415	3 415	3 415	(134 317)	40 977	40 776	39 751
Interest																
Fuel Levy										15 117	15 117	15 117	136 049	181 398	189 537	200 877
Operational Revenue																
Gains on disposal of Assets																
Other Gains																
Discontinued Operations																
Total Revenue		299	150	166	180	129	312	1 979	-	659	659	659	2 420	7 613	7 763	8 127
Expenditure By Type																
Employee related costs		10 641	10 198	10 303	10 862	10 621	10 704	10 426	10 199	10 475	10 475	10 475	10 317	125 696	130 837	136 639
Remuneration of councillors		971	956	926	931	932	960	1 654	974	1 036	1 036	1 036	1 020	12 432	12 998	13 568
Bulk purchases - electricity																
Inventory consumed		212	188	206	522	2 553	1 118	(645)	271	614	614	614	814	7 080	6 253	6 547
Debt impairment																
Depreciation and amortisation										582	582	582	5 241	6 988	7 321	7 656
Interest																
Contracted services		1 194	2 853	4 787	3 061	4 414	4 964	3 912	2 245	4 432	4 432	4 432	2 545	43 271	34 162	35 543
Transfers and subsidies		254	59	920	351	182	114	172	114	61	61	61	1 302	3 650	8 680	9 431
Irrecoverable debts written off																
Operational costs		1 717	1 687	2 836	4 137	4 319	7 198	2 413	2 575	4 889	4 889	4 889	4 244	45 792	34 342	35 369
Losses on disposal of Assets																
Other Losses																
Total Expenditure		14 988	15 941	19 978	19 864	23 021	25 058	17 933	16 378	22 088	22 088	22 088	25 484	244 909	234 594	244 753
Surplus/(Deficit)		(14 689)	(15 791)	(19 813)	(19 684)	(22 892)	(24 746)	(15 954)	(16 378)	(21 429)	(21 429)	(21 429)	(23 063)	(237 296)	(226 832)	(236 626)
Transfers and subsidies - capital (monetary allocations)																
Transfers and subsidies - capital (in-kind - all)																
Surplus/(Deficit) after capital transfers & contributions		(14 689)	(15 791)	(19 813)	(19 684)	(22 892)	(24 746)	(15 954)	(16 378)	(21 429)	(21 429)	(21 429)	(23 063)	(237 296)	(226 832)	(236 626)

DC40 Dr Kenneth Kaunda - Supporting Table SB15 Adjustments Budget - monthly cash flow - 24/02/2024

Monthly cash flows	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework							
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26					
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget					
R thousands																					
Cash Receipts By Source	1																				
Property rates																					
Service charges - electricity revenue																					
Service charges - water revenue																					
Service charges - sanitation revenue																					
Service charges - refuse																					
Rental of facilities and equipment																					
Interest earned - external investments		299	80	166	180	129	213	261		617	617	617	4 223	7 400	7 763	8 127					
Interest earned - outstanding debtors																					
Dividends received																					
Fines, penalties and forfeits																					
Licences and permits		26	71	48	70	91	22	64		50	50	50	56	597	627	656					
Agency services		88 978	1 577					71 182	1 037	2 955	2 955	2 955	(136 182)	35 456	34 994	33 704					
Transfers and Subsidies - Operational		101 196	41 939	697	72 169	498	921	104 609		15 401	15 401	15 401	(183 417)	184 816	192 899	204 397					
Other revenue																					
Cash Receipts by Source		190 499	43 667	910	72 419	718	72 338	105 971	-	19 022	19 022	19 022	(315 320)	228 270	236 282	246 685					
Other Cash Flows by Source																					
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)					1 849					220	220	220		132	2 641	2 761	2 884				
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)																					
Proceeds on Disposal of Fixed and Intangible Assets																					
Short term loans																					
Borrowing long term/refinancing																					
Increase (decrease) in consumer deposits																					
Decrease (increase) in non-current receivables																					
Decrease (increase) in non-current investments										(0)	(0)	(0)	0			0	0				
Total Cash Receipts by Source		190 499	43 667	910	74 268	718	72 338	105 971	-	19 243	19 243	19 243	(315 188)	230 911	239 943	249 769					
Cash Payments by Type																					
Employee related costs		(11 221)	(15 271)	(12 057)	(9 648)	(12 366)	(23 509)	(617)		10 475	10 475	10 475	178 959	125 696	131 854	137 704					
Remuneration of councillors		(971)	(956)	(926)	(931)	(932)	(960)	(1 654)		1 036	1 036	1 036	16 654	12 432	12 998	13 668					
Finance charges																					
Bulk purchases - Electricity																					
Acquisitions - water & other inventory										497	497	497	5 590	7 080	6 253	6 547					
Contracted services										3 606	3 606	3 606	32 453	43 271	34 162	35 543					
Transfers and grants - other municipalities										304	304	304	2 738	3 650	8 680	9 431					
Transfers and grants - other																					
Other expenditure		29 637	12 381	18 258	20 374	21 959	14 409	25 538		3 816	3 816	3 816	(108 212)	45 792	34 342	35 369					
Cash Payments by Type		17 445	(3 846)	5 276	9 796	8 661	(10 080)	23 268	-	19 734	19 734	19 734	128 182	237 921	228 289	238 161					
Other Cash Flows/Payments by Type																					
Capital assets			1 553	190	225	963	1 846	(868)		3 071	3 071	3 071	23 728	36 850	21 944	10 254					
Repayment of borrowing																					
Other Cash Flows/Payments																					
Total Cash Payments by Type		17 445	(2 293)	5 466	10 022	9 624	(8 214)	22 400	-	22 804	22 804	22 804	151 910	274 771	250 233	248 416					
NET INCREASE/(DECREASE) IN CASH HELD		173 055	45 859	(4 555)	64 247	(8 906)	80 552	83 571	-	(3 562)	(3 562)	(3 562)	(467 098)	(43 861)	(11 190)	1 353					
Cash/cash equivalents at the month/year beginning:		96 782	269 837	315 796	311 241	375 468	365 582	447 134	530 705	530 705	527 143	523 581	520 019	96 782	52 922	41 732	43 085				
Cash/cash equivalents at the month/year end:		269 837	315 796	311 241	375 488	366 562	447 134	530 705	530 705	527 143	523 581	520 019	52 922	52 922	41 732	43 085					

DC40 Dr Kenneth Kaunda - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 24/02/2024

Description - Municipal Vote	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework						
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26				
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget				
R thousands																				
Multi-year expenditure appropriation	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																				
Capital Multi-year expenditure sub-total	3																			
Single-year expenditure appropriation																				
Vote 01 - Executive Council										(13)	(13)	(13)	38		71	95				
Vote 02 - Municipal Manager				190		95	190		95	105	105	105	1 115	2 000	1 600	1 300				
Vote 03 - Corporate Services					26				32	513	513	513	3 302	4 900	2 050	1 705				
Vote 04 - Financial Services							1 656			201	201	201	2 500	2 500	2 050	1 035				
Vote 05 - Led & Planning			1 553		199				457	2 969	2 969	2 969	13 383	24 500	14 435	4 430				
Vote 06 - Community Services						868		(868)		(1 008)	(1 008)	(1 008)	5 975	2 950	1 737	1 690				
Vote 07 -																				
Vote 08 -																				
Vote 09 -																				
Vote 10 -																				
Vote 11 -																				
Vote 12 -																				
Vote 13 -																				
Vote 14 -																				
Vote 15 - Other																				
Capital single-year expenditure sub-total	3		1 553	190	225	963	1 846	(868)	584	2 768	2 768	2 768	24 054	36 850	21 944	10 254				
Total Capital Expenditure	2		1 553	190	225	963	1 846	(868)	584	2 768	2 768	2 768	24 054	36 850	21 944	10 254				

DC40 Dr Kenneth Kaunda - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 22/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		1 500	-	-	-	-	-	(70)	(70)	1 430	2 000	2 000
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1 500	-	-	-	-	-	(70)	(70)	1 430	2 000	2 000
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Reservoirs		1 500	-	-	-	-	-	(70)	(70)	1 430	2 000	2 000
Pump Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets to be adjusted	1	1 500	-	-	-	-	-	(70)	(70)	1 430	2 000	2 000

DC40 Dr Kenneth Kaunda - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 22/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H	2024/25	2025/26
R thousands												
<u>Capital expenditure on new assets by Asset Class/Sub-class</u>												
Infrastructure		5 400	-	-	-	-	-	(2 330)	(2 330)	3 070	2 400	2 400
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		2 000	-	-	-	-	-	1 070	1 070	3 070	2 400	2 400
Pump Station		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		2 000	-	-	-	-	-	1 070	1 070	3 070	2 400	2 400
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		3 400	-	-	-	-	-	(3 400)	(3 400)	-	-	-
Landfill Sites		3 400	-	-	-	-	-	(3 400)	(3 400)	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Community Assets		11 000	-	-	-	-	-	9 000	9 000	20 000	10 000	-
Community Facilities		11 000	-	-	-	-	-	9 000	9 000	20 000	10 000	-
Halls		-	-	-	-	-	-	-	-	-	-	-
Centres		1 000	-	-	-	-	-	(1 000)	(1 000)	-	-	-
Parks		10 000	-	-	-	-	-	10 000	10 000	20 000	10 000	-
Public Open Space		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Other assets		2 950	-	-	-	-	-	(2 600)	(2 600)	350	200	100
Operational Buildings		2 950	-	-	-	-	-	(2 600)	(2 600)	350	200	100
Municipal Offices		2 950	-	-	-	-	-	(2 600)	(2 600)	350	200	100
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		5 200	-	-	-	-	-	(1 300)	(1 300)	3 900	3 800	2 800
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		5 200	-	-	-	-	-	(1 300)	(1 300)	3 900	3 800	2 800
Water Rights		-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications		5 200	-	-	-	-	-	(1 300)	(1 300)	3 900	3 800	2 800
Lead Settlement Software Applications		-	-	-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		3 200	-	-	-	-	-	(1 000)	(1 000)	2 200	1 400	1 200
Computer Equipment		3 200	-	-	-	-	-	(1 000)	(1 000)	2 200	1 400	1 200
Furniture and Office Equipment		1 100	-	-	-	-	-	(950)	(950)	150	706	565
Furniture and Office Equipment		1 100	-	-	-	-	-	(950)	(950)	150	706	565
Machinery and Equipment		2 400	-	-	-	-	-	350	350	2 750	687	690
Machinery and Equipment		2 400	-	-	-	-	-	350	350	2 750	687	690
Transport Assets		4 700	-	-	-	-	-	(1 700)	(1 700)	3 000	750	500
Transport Assets		4 700	-	-	-	-	-	(1 700)	(1 700)	3 000	750	500
Land		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets to be adjusted	1	35 950	-	-	-	-	-	(530)	(530)	35 420	19 944	8 254

DC40 Dr Kenneth Kaunda - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 22/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H	2024/25	2025/26
R thousands												
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		1 500	-	-	-	-	-	(70)	(70)	1 430	2 000	2 000
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1 500	-	-	-	-	-	(70)	(70)	1 430	2 000	2 000
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Reservoirs		1 500	-	-	-	-	-	(70)	(70)	1 430	2 000	2 000
Pump Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-	-	-
Matute		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets to be adjusted	1	1 500	-	-	-	-	-	(70)	(70)	1 430	2 000	2 000

DC40 Dr Kenneth Kaunda - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 22/02/2024

Description	Ref	Budget Year 2023/24									Budget Year #1	Budget Year #2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Other assets		500	-	-	-	-	-	450	450	950	525	549
Operational Buildings		500	-	-	-	-	-	450	450	950	525	549
Municipal Offices		500	-	-	-	-	-	450	450	950	525	549
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		500	-	-	-	-	-	-	-	500	700	850
Computer Equipment		500	-	-	-	-	-	-	-	500	700	850
Furniture and Office Equipment		152	-	-	-	-	-	(30)	(30)	122	159	167
Furniture and Office Equipment		152	-	-	-	-	-	(30)	(30)	122	159	167
Machinery and Equipment		190	-	-	-	-	-	(30)	(30)	160	199	209
Machinery and Equipment		190	-	-	-	-	-	(30)	(30)	160	199	209
Transport Assets		80	-	-	-	-	-	70	70	150	84	88
Transport Assets		80	-	-	-	-	-	70	70	150	84	88
Land		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure to be adjusted	1	1 422	-	-	-	-	-	460	460	1 882	1 667	1 863

DC40 Dr Kenneth Kaunda - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 22/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Depreciation by Asset Class/Sub-class												
Infrastructure		1 093	-	-	-	-	-	-	-	1 093	1 146	1 200
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		1 093	-	-	-	-	-	-	-	1 093	1 146	1 200
Data Centres		1 093	-	-	-	-	-	-	-	1 093	1 146	1 200
Core Layers		-	-	-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Community Assets		585	-	-	-	-	-	-	-	585	564	643
Community Facilities		585	-	-	-	-	-	-	-	585	564	643
Halls		585	-	-	-	-	-	-	-	585	564	643
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Other assets		413	-	-	-	-	-	-	-	413	433	454
Operational Buildings		413	-	-	-	-	-	-	-	413	433	454
Municipal Offices		413	-	-	-	-	-	-	-	413	433	454
Housing		-	-	-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		924	-	-	-	-	-	-	-	924	970	1 015
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		924	-	-	-	-	-	-	-	924	970	1 015
Computer Software and Applications		924	-	-	-	-	-	-	-	924	970	1 015
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		1 416	-	-	-	-	-	-	-	1 416	1 476	1 536
Computer Equipment		1 416	-	-	-	-	-	-	-	1 416	1 476	1 536
Furniture and Office Equipment		799	-	-	-	-	-	-	-	799	838	878
Furniture and Office Equipment		799	-	-	-	-	-	-	-	799	838	878
Machinery and Equipment		322	-	-	-	-	-	-	-	322	387	353
Machinery and Equipment		322	-	-	-	-	-	-	-	322	387	353
Transport Assets		1 436	-	-	-	-	-	-	-	1 436	1 506	1 577
Transport Assets		1 436	-	-	-	-	-	-	-	1 436	1 506	1 577
Land		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
Total Depreciation to be adjusted	1	6 988	-	-	-	-	-	-	-	6 988	7 321	7 656

2.9. Municipal manager's quality certificate