

**DR. KENNETH
KAUNDA**
DISTRICT MUNICIPALITY



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

2ND ADJUSTMENT BUDGET

2023 / 2024



DR KENNETH KAUNDA DISTRICT MUNICIPALITY

2ND ADJUSTMENT BUDGET

2023 / 2024

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PART 1: ADJUSTMENT BUDGET

Purpose of the Approval of the 2nd Adjustment Budget for the Financial Year 2023/2024

The purpose of this report is to submit the 2nd 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. Mayor's Report

2023/2024 2ND ADJUSTMENT BUDGET SPEECH BY HER WORSHIP EXECUTIVE MAYOR OF THE DR KENNETH KAUNDA DISTRICT MUNICIPALITY, COUNCILLOR NIKIWE NUM.

Honourable Speaker, Cllr. XolileNxozana, 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 second Adjustment Budget for the 2023/2024 financial year.

Honourable councillors, the 2023/2024 2nd 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, Which read as follows:

An Adjustment budget

- (i) Must adjust the revenue and expenditure estimates downwards if there is material under collection of revenue during the current year;
 - (ii) May appropriate additional revenue that has become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;
 - (iii) May authorize the utilization of projected savings in one vote towards spending in another vote; and
 - (iv) May correct any errors in the annual budget.
-
- Honourable members, the tabling of the second 2023/2024 Adjustment Budget follows the approval of the first 2023/2024 Adjustment Budget which was tabled in municipal council on 29th February 2024 (**Item A. 12/02/2024**) in line with Section 28 of the MFMA

(Municipal Finance Management Act). The Adjustment Budget preparation was done in consultation with:

- All Senior Managers and their Managers.
- Members of Mayoral Committee.

Honourable members with utmost difficulties considering the limited resources and the current economic challenges, the Municipal Manager with the assistance of his team, managed to identify the potential savings within the votes in order to be able to re-allocate the budget to votes or department which needed additional budget.

The proposed budget adjustment on expenditure totals to **R286.5 Million** comprising of **R257.4 Million** for Operating expenditure and **R29 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	1st Adjustment	Adjustments	Adjustment Budget
TOTAL REVENUE	- 230 697 430.00	- 230 910 545.00	- 1 854 886.00	- 232 765 431.00
TOTAL EXPENDITURE	230 517 000.00	244 908 880.00	12 536 278.00	257 445 158.00
(Surplus) / Deficit	- 180 430.00	13 998 335.00	10 681 392.00	24 679 727.00
TOTAL CAPITAL EXPENDITURE	39 450 000.00	36 850 000.00	- 7 791 000.00	29 059 000.00
TOTAL ADJUSTMENT BUDGET	269 967 000.00	281 758 880.00	4 745 278.00	286 504 158.00

- The total operating revenue is adjusted upwards by **R1.8 Million** to **R232.7 Million**. The increase relates to Interest on Bank, Interest on Short term Investments, Insurance premium, Municipal Disaster Relief Grant, Health Certificates
 - ❖ It must be noted that National Treasury reduced EPWP Conditional Grant by **R129 Thousand** which makes the total grant received by the Municipality to **R2.1 Million** instead of **R2.3 Million**.
- The total operating expenditure is adjusted upwards by **R12.5 Million** to **R257.4 Million**. There are numerous expenditure items that led to major increase on the expenditure.
- The total capital budget provided for 2023/2024 financial year amount to **R39.4 Million** and was adjusted to **R36.8 Million**. The proposed adjustment capital budget amount to **R29 Million** and the Capital budget has been reduced by **R7.7 Million**.

RECOMMENDATIONS

I therefore, table the second 2023/2024 Adjustment Budget of Dr Kenneth Kaunda District Municipality in terms of MFMA Section 28, with the following 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 annual Adjustment Budget remains unchanged.
 - 1.4. The operating revenue Adjustment Budget will increase by **R1 854 886.00. (One Million Eight Hundred and Fifty-four Thousand, and Eight Hundred and Eight-Six Rand)**
 - 1.5. The operating expenditure Adjustment Budget will increase by **R12 536 278.00 (Twelve Million Five Hundred and Thirty-Six Thousand, Two Hundred Seventy-Eight Rand).**
 - 1.6. The capital Adjustment Budget will decreased by **R7 791 000.00 (Seven Million Seven Hundred and Ninety-One Thousand).**
2. That the Adjustment Budget 2023/2024 revenue funding of **R232 765 431.00 (Two Hundred and Thirty-Two Million, Seven Hundred and Sixty-Five Thousand, Four Hundred and Thirty-One Rand)** as per the B Schedule is tabled for approval.
3. That the Adjustment Budget 2023/2024 operating expenditure of **R257 445 158.00 (Two Hundred and Fifty-Seven Million, Four Hundred and Forty-Five Thousand, One Hundred and Fifty-Eight Rand)** as per the B Schedule is tabled for approval.
4. That the Adjustment Budget 2023/2024 capital expenditure of **R29 059 000.00 (Twenty-Nine Million and Fifty-Nine 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 will be revised to reflect the adjustments made on the 2023/2024 approved 2nd Adjustment Budget.
7. That the Adjustment Budget for 2023/2024 as per the B Schedule is tabled for approval.

8. That the Adjustment Budget Adjustment of the Dr Kenneth Kaunda District Municipality once approved by Council be submitted to National and Provincial Treasury as required by MFMA.

In conclusion, honourable Councillors, upon the approval of the 2nd 2023/24 adjustment budget, the revision of the 2nd 2023/24 SDBIP will unfold in terms of MFMA Section 54(1)(C).

I thank you

2. Council Resolutions

ITEM A.12/02/2024

1st ADJUSTMENT BUDGET 2023/2024

THEREFORE RESOLVED

1. Cognisance be taken that:

- 1.1. Sections 28(2) and 69(2) of the Municipal Finance Management Act, 2003 (Act No 56 of 2003) and Municipal Adjustment Budget Regulation, Government Gazette 32141 of 17 April 2009 regarding the handling of Adjustment Budget Adjustments;
- 1.2. The MFMA does not provide for public participation with regard to the approval of an Adjustment Budget, as the adjustments are done under unexpected or unforeseeable circumstances which could not be avoided.
- 1.3. The Adjustment Budget related policies as approved with the 2023/2024 MTREF annual Adjustment Budget 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.

3. Executive Summary

Overview of the adjustment budget

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

This Adjustment Budget will address the following:

(i) Under Operating Revenue Budget

The total operating revenue is adjusted upwards by **R1.8 Million** to **R232.7 Million**. The increase relates to:

- Interest on Bank
- Interest on Short term Investments
- Insurance premium
- Municipal Disaster Relief Grant
- Health Certificates
- ❖ It must be noted that National Treasury reduced EPWP Conditional Grant by **R129 Thousand** which makes the total grant received by the Municipality to **R2.1 Million** instead of **R2.3 Million**.

(ii) Under Operating Expenditure Budget

The total operating expenditure is adjusted upwards by **R12.5 Million** to **R257.4 Million**. The major adjustments that led to the increase are:

- Employee Related Costs
- CBPs Personnel and Labour – Stipends for CBPs Workers
- Legal Costs
- Security Services
- Communication: Billboards and Newspaper Advertisements
- Software Licence – PMS System (Initially under Capital, however is Operational Cost)
- Accommodation and Flights
- External Audit Fees
- Software Licence – Internal Audit System
- Municipal Service
- Consumable Stores – Stationery, Cleaning, Material, Groceries etc
- Lease – Building
- Repairs and Maintenance – Vehicles
- Software Licence – Financial System (Initially under Capital, however is Operational Cost)

- Workmen Compensation Fund - COIDA
- EPWP Personnel and Labour – Stipends for EPWP Workers
- Dr KK Economic Agency
- Water Sampling
- Cleaning Campaigns – Hire Charges

The proposed budget adjustment on expenditure totals **to R286.5 Million** comprising of **R257.4 Million** for Operating expenditure and **R29 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			
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TOTAL EXPENDITURE	230 517 000.00	244 908 880.00	12 536 278.00	257 445 158.00
(Surplus) / Deficit	- 180 430.00	13 998 335.00	10 681 392.00	24 679 727.00
TOTAL CAPITAL EXPENDITURE	39 450 000.00	36 850 000.00	- 7 791 000.00	29 059 000.00
TOTAL ADJUSTMENT BUDGET	269 967 000.00	281 758 880.00	4 745 278.00	286 504 158.00

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

***It must also be noted that the Year to Date figures includes Income Received and Expenditure incurred for the Month of May 2024.**

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	1st Ajustment Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Receipts (20 Jun)	YTD Actual (20 Jun)	Balance	% Rec
OPERATIONAL GRANTS	- 222 375 000.00	- 222 375 000.00	-	- 171 000.00	- 222 546 000.00	- 180 920.70	- 221 558 965.75	- 987 034.25	99.56
INTEREST ON BANK ACCOUNTS	- 1 600 000.00	- 1 600 000.00	-	- 800 000.00	- 2 400 000.00	-	- 2 172 917.39	- 227 082.61	90.54
INTEREST ON SHORT TERM INVEST & CALL ACCOUNTS	- 5 800 000.00	- 5 800 000.00	-	- 1 200 000.00	- 7 000 000.00	-	- 6 597 079.46	- 402 920.54	94.24
COMMISSION: INSURANCE	-	- 113 431.00	-	- 25 000.00	- 138 431.00	-	- 134 564.67	- 3 866.33	97.21
SKILLS DEVELOPMENT LEVY REFUND	-	99 684.00	-	99 684.00	-	180 920.70	-	-	-
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	-	154 000.00	- 21 000.00	-	- 20 956.52	- 43.48	99.79
HEALTH CERTIFICATES	- 597 430.00	- 597 430.00	-	62 570.00	- 660 000.00	-	- 608 481.12	- 51 518.88	92.19
TOTAL REVENUE	- 230 697 430.00	- 230 910 545.00	-	- 1 854 886.00	- 232 765 431.00	-	- 231 092 964.91	- 1 672 466.09	99.28
DISCRIPTION	CURRENT YEAR 2023/2024					REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
	Budget	1st Ajustment Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Exp (20 Jun)	YTD Actual (20 Jun)	Balance	% Rec
EMPLOYEE RELATED COSTS	125 695 623.00	125 695 623.00	-	4 655 106.00	130 350 729.00	- 244 973.16	116 531 897.66	13 818 830.42	89.40
REMUNERATION OF COUNCILLORS	12 432 266.00	12 432 266.00	-	- 227 950.00	12 204 316.00	-	11 204 315.54	1 000 000.46	91.81
OUTSOURCED SERVICES	13 776 000.00	20 196 000.00	- 890 000.00	1 399 650.00	20 705 650.00	215 489.05	17 996 885.24	2 708 764.76	86.92
CONSULTANTS AND PROFESSIONAL SERVICES	13 102 956.00	12 342 956.00	440 000.00	1 511 844.00	14 294 800.00	373 310.00	11 978 676.45	2 316 123.55	83.80
CONTRACTORS	9 822 000.00	10 732 000.00	- 117 000.00	196 500.00	10 811 500.00	55 328.00	8 948 666.02	1 862 833.98	82.77
OPERATIONAL COSTS	33 024 446.00	41 377 446.00	767 000.00	4 243 998.00	46 388 444.00	6 165 556.89	39 671 339.10	6 717 104.90	85.52
INVENTORY	5 961 120.00	7 080 000.00	- 200 000.00	217 130.00	7 097 130.00	254 797.59	5 781 972.06	1 315 157.94	81.47
OPERATING LEASES	2 885 000.00	4 415 000.00	-	500 000.00	4 915 000.00	- 55 050.69	2 854 507.61	2 060 492.39	58.08
TRANSFER AND SUBSIDIES	6 830 000.00	3 650 000.00	-	40 000.00	3 690 000.00	246 070.38	3 019 946.32	670 053.68	81.84
DEPRECIATION AND AMORTISATION	6 792 589.00	6 792 589.00	-	-	6 792 589.00	-	-	6 792 589.00	-
TOTAL OPERATING EXPENDITURE	230 322 000.00	244 713 880.00	-	12 536 278.00	257 250 158.00	7 010 528.06	217 988 206.00	39 261 951.08	84.74
IMPAIRMENT LOSSES	195 000.00	195 000.00	-	-	195 000.00	-	950 063.19	- 755 063.19	-
TOTAL GAINS AND LOSSES	195 000.00	195 000.00	-	-	195 000.00	-	950 063.19	- 755 063.19	487.21
TOTAL EXPENDITURE	230 517 000.00	244 908 880.00	-	12 536 278.00	257 445 158.00	7 010 528.06	218 938 269.19	38 506 887.89	94.98
OPERATING SURPLUS/DEFICIT	- 180 430.00	13 998 335.00	-	10 681 392.00	24 679 727.00	7 010 528.06	- 12 154 695.72	36 834 421.80	
TOTAL CAPITAL EXPENDITURE	39 450 000.00	36 850 000.00	-	- 7 791 000.00	29 059 000.00	- 1 247 319.32	26 760 937.31	2 298 062.69	-

Table 2 (b): Executive Summary – Per Department

DR KENNETH KAUNDA DISTRICT MUNICIPALITY ADJUSTMENT BUDGET 2023 / 2024											
	OPERATING EXPENDITURE										
		CURRENT YEAR 2023/ 2024						REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
	DEPARTMENT	Budget	1st Ajustment Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Exp (20 Jun)	YTD Actual	Balance	% Exp	
1	EXECUTIVE MAYOR	7 361 261.00	6 883 261.00	-	- 398 999.00	6 484 262.00	374 697.50	4 216 815.37	2 267 446.63	65.03	
2	SPEAKER	5 922 196.00	6 884 076.00	-	- 10 068.00	6 894 144.00	27 494.00	5 996 683.07	897 460.93	86.98	
3	CHIEF WHIP	1 820 142.00	1 514 899.00	-	- 27 010.00	1 541 909.00	106 048.00	1 294 639.69	247 269.31	83.96	
4	COUNCILLORS	9 666 197.00	9 914 440.00	-	- 411 099.00	9 503 341.00	-	8 726 637.08	776 703.92	91.83	
5	MUNICIPAL MANAGER ADMINISTRATION	37 332 826.00	36 069 436.00	-	- 5 260 816.00	41 330 252.00	1 524 988.26	35 326 961.08	6 003 290.00	85.47	
6	INTERNAL AUDIT	6 711 787.00	7 360 880.00	-	- 84 084.00	7 276 796.00	17 520.00	6 231 814.59	1 044 981.41	85.64	
7	CORPORATE SERVICES	33 809 919.00	34 348 422.00	-	- 1 057 655.00	35 406 077.00	182 138.73	29 057 997.48	6 348 079.52	82.07	
8	BUDGET AND TREASURY	30 015 464.00	32 362 303.00	-	- 5 003 769.00	37 366 072.00	1 505 074.46	30 289 535.93	7 076 536.07	81.06	
9	LED & PLANNING	37 831 614.00	45 980 263.00	-	- 619 462.00	46 599 725.00	2 168 965.95	42 228 004.47	4 371 720.53	90.62	
10	COMMUNITY SERVICES	59 850 594.00	63 395 900.00	-	- 1 451 680.00	64 847 580.00	1 103 601.16	54 619 117.24	10 228 462.76	84.23	
	TOTAL	230 322 000.00	244 713 880.00	-	12 536 278.00	257 250 158.00	7 010 528.06	217 988 206.00	39 261 951.08	84.74	
	GAINS AND LOSSES										
		CURRENT YEAR 2023/ 2024						REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
	DEPARTMENT	Budget	Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Exp (20 Jun)	YTD Actual	Balance	% Exp	
1	MUNICIPAL MANAGER ADMINISTRATION	20 000.00	20 000.00	-	-	20 000.00	-	-	20 000.00	-	
2	CORPORATE SERVICES	80 000.00	80 000.00	-	-	80 000.00	-	-	80 000.00	-	
3	BUDGET AND TREASURY	80 000.00	80 000.00	-	-	80 000.00	-	950 063.19	870 063.19	1 187.58	
4	LED & PLANNING	15 000.00	15 000.00	-	-	15 000.00	-	-	15 000.00	-	
	TOTAL	195 000.00	195 000.00	-	-	195 000.00	-	950 063.19	755 063.19	487.21	
	TOTAL OPERATING EXPENDITURE	230 517 000.00	244 908 880.00	-	12 536 278.00	257 445 158.00	7 010 528.06	218 938 269.19	38 506 887.89	85.04	
	CAPITAL EXPENDITURE										
		CURRENT YEAR 2023/ 2024						REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
	DEPARTMENT	Budget	Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Exp (20 Jun)	YTD Actual	Balance	% Exp	
1	EXECUTIVE MAYOR	30 000.00	-	-	-	-	-	-	-	-	
2	SPEAKER	-	-	-	-	-	-	-	-	-	
3	CHIEF WHIP	80 000.00	-	-	-	-	-	-	-	-	
4	COUNCILLORS	-	-	-	-	-	-	-	-	-	
5	MUNICIPAL MANAGER ADMINISTRATION	2 530 000.00	2 000 000.00	-	- 1 100 000.00	900 000.00	- 782 608.70	-	900 000.00	-	
6	CORPORATE SERVICES	4 000 000.00	4 900 000.00	-	- 4 190 000.00	710 000.00	39 500.00	120 300.00	589 700.00	16.94	
7	BUDGET AND TREASURY	2 560 000.00	2 500 000.00	-	- 844 000.00	1 656 000.00	707 782.02	1 655 652.17	347.83	99.98	
8	LED & PLANNING	16 550 000.00	24 500 000.00	-	- 2 000.00	24 498 000.00	203 571.40	24 230 967.10	267 032.90	98.91	
9	COMMUNITY SERVICES	13 700 000.00	2 950 000.00	-	- 1 655 000.00	1 295 000.00	-	754 018.04	540 981.96	58.23	
	TOTAL	39 450 000.00	36 850 000.00	-	- 7 791 000.00	29 059 000.00	- 1 247 319.32	26 760 937.31	2 298 062.69	92.09	

i. Operating revenue

Table 3(a)

		CURRENT YEAR 2023/2024					REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
	REVENUE BY SOURCE	Budget	1st Adjustment Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Receipts (20 Jun)	YTD Actual	Balance	% Rec
1	TS_O_M_NG_LOCAL GOV FIN MNG GRANT	- 1 000 000.00	- 1 000 000.00	-	-	- 1 000 000.00	-	- 751 406.89	- 248 593.11	75.14
2	TS_O_M_NRF_EQUITABLE SHARE	- 32 150 000.00	- 32 150 000.00	-	-	- 32 150 000.00	-	- 32 150 000.00	-	100.00
3	TS_O_M_NRF_FUEL LEVY	-181 398 000.00	-181 398 000.00	-	-	-181 398 000.00	-	-181 398 000.00	-	100.00
4	INTER: BANK ACCOUNTS	- 1 600 000.00	- 1 600 000.00	-	- 800 000.00	- 2 400 000.00	-	- 2 172 917.39	- 227 082.61	90.54
5	INTER: SHORT TERM INVEST & CALL ACCOUNTS	- 5 800 000.00	- 5 800 000.00	-	- 1 200 000.00	- 7 000 000.00	-	- 6 597 079.46	- 402 920.54	94.24
6	TS_O_M_DPAA_NDA_EDUC;TR&DEV SETA	- 2 880 000.00	- 2 880 000.00	-	-	- 2 880 000.00	- 180 920.70	- 2 444 601.36	- 435 398.64	84.88
7	COMMISSION: INSURANCE	-	- 113 431.00	-	- 25 000.00	- 138 431.00	-	- 134 564.67	- 3 866.33	97.21
8	SKILLS DEVELOPMENT LEVY REFUND	-	- 99 684.00	-	-	- 99 684.00	- 180 920.70	-	-	-
9	SALE OF: ASSET < CAP THRESH	- 150 000.00	- 150 000.00	-	- 150 000.00	-	-	-	-	-
10	SALE OF: PUBLICATION - TENDER DOCUMENTS	- 175 000.00	- 175 000.00	-	- 154 000.00	- 21 000.00	-	- 20 956.52	- 43.48	99.79
11	TS_O_M_NG_EPWP GRANT	- 2 306 000.00	- 2 306 000.00	-	- 129 000.00	- 2 177 000.00	-	- 2 177 000.00	-	100.00
12	TS_O_M_NG_RURAL ROAD ASSET MNG SYS GRANT	- 2 641 000.00	- 2 641 000.00	-	-	- 2 641 000.00	-	- 2 337 957.50	- 303 042.50	88.53
13	TS_O_M_NG_MUNICIPAL DISASTER RELIEF	-	-	-	- 300 000.00	- 300 000.00	-	- 300 000.00	-	100.00
14	HEALTH CERTIFICATES	- 597 430.00	- 597 430.00	-	- 62 570.00	- 660 000.00	-	- 608 481.12	- 51 518.88	92.19
	TOTAL : INCOME	-230 697 430.00	-230 910 545.00	-	- 1 854 886.00	-232 765 431.00	-	-231 092 964.91	- 1 672 466.09	99.28

- The proposed budget adjustment on operating revenue totals to **R232.7 Million**. The total operating revenue has increased by **R1.8 Million**. The increase relates to Interest on Bank, Interest on Short term Investments, Insurance premium, Municipal Disaster Relief Grant, Health Certificates
- It must be noted that National Treasury reduced EPWP Conditional Grant by **R129 Thousand** which makes the total grant received by the Municipality to **R2.1 Million** instead of **R2.3 Million**

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 **R222.5 million** which constitutes **95.61%**. These grants and subsidies consists of Equitable share, RSC Replacement Grant, EPWP Grant, Rural Roads Assets Management, FMG Grant, Municipal Disaster Relief and LGSETA.

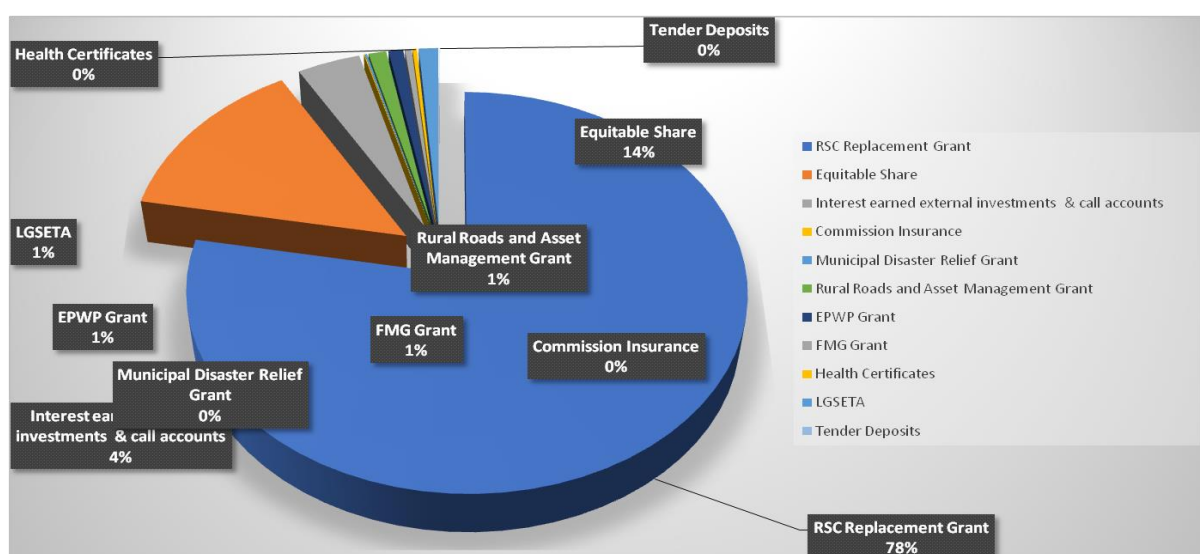
The remaining **4.39%** of the total revenue comprises of the following,

- **4.04% or R9.4 Million** from interest on investments and Bank accounts.
- **0.07% or R159 Thousand** of the total revenue comprises of tender deposits, Commission Insurance.
- **0.28% or R660 Thousand** is for Health certificates.

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

Table 3(b). 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 :		As % of Total funding
BUDGET FUNDING		
RSC Replacement Grant	181 398 000	77.93
Equitable Share	32 150 000	13.81
Interest earned external investments & call accounts	9 400 000	4.04
Commission Insurance	138 431	0.06
Municipal Disaster Relief Grant	300 000	0.13
Rural Roads and Asset Management Grant	2 641 000	1.13
EPWP Grant	2 177 000	0.94
FMG Grant	1 000 000	0.43
Health Certificates	660 000	0.28
LGSETA	2 880 000	1.24
Tender Deposits	21 000	0.01
TOTAL FUNDING	232 765 431	100.00



ii. Operating Expenditure

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

DISCRIPTION	CURRENT YEAR 2023/2024					REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
	Budget	1st Adjustment Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Exp (20 Jun)	YTD Actual (20 Jun)	Balance	% Rec
EMPLOYEE RELATED COSTS	125 695 623.00	125 695 623.00	-	4 655 106.00	130 350 729.00	-	244 973.16	13 818 830.42	89.40
REMUNERATION OF COUNCILLORS	12 432 266.00	12 432 266.00	-	227 950.00	12 204 316.00	-	11 204 315.54	1 000 000.46	91.81
OUTSOURCED SERVICES	13 776 000.00	20 196 000.00	-	1 399 650.00	20 705 650.00	215 489.05	17 996 885.24	2 708 764.76	86.92
CONSULTANTS AND PROFESSIONAL SERVICES	13 102 956.00	12 342 956.00	-	1 511 844.00	14 294 800.00	373 310.00	11 978 676.45	2 316 123.55	83.80
CONTRACTORS	9 822 000.00	10 732 000.00	-	196 500.00	10 811 500.00	55 328.00	8 948 666.02	1 862 833.98	82.77
OPERATIONAL COSTS	33 024 446.00	41 377 446.00	-	4 243 998.00	46 388 444.00	6 165 556.89	39 671 339.10	6 717 104.90	85.52
INVENTORY	5 961 120.00	7 080 000.00	-	217 130.00	7 097 130.00	254 797.59	5 781 972.06	1 315 157.94	81.47
OPERATING LEASES	2 885 000.00	4 415 000.00	-	500 000.00	4 915 000.00	55 050.69	2 854 507.61	2 060 492.39	58.08
TRANSFER AND SUBSIDIES	6 830 000.00	3 650 000.00	-	40 000.00	3 690 000.00	246 070.38	3 019 946.32	670 053.68	81.84
DEPRECIATION AND AMORTISATION	6 792 589.00	6 792 589.00	-	-	6 792 589.00	-	-	6 792 589.00	-
TOTAL OPERATING EXPENDITURE	230 322 000.00	244 713 880.00	-	12 536 278.00	257 250 158.00	7 010 528.06	217 988 206.00	39 261 951.08	84.74
IMPAIRMENT LOSSES	195 000.00	195 000.00	-	-	195 000.00	-	950 063.19	755 063.19	-
TOTAL GAINS AND LOSSES	195 000.00	195 000.00	-	-	195 000.00	-	950 063.19	755 063.19	487.21
TOTAL EXPENDITURE	230 517 000.00	244 908 880.00	-	12 536 278.00	257 445 158.00	7 010 528.06	218 938 269.19	38 506 887.89	94.98

The allocation towards proposed operating expenditure budget is as follows:

- The proposed adjustment on Employee related cost totals to **R130.3 Million**. The Employee related costs has been increased by **R4.6 Million** from the approved budget of **R125.6 Million**.

The increase will cater for: the Upper Limits of Senior Managers, Post Retirement Benefits.

- The proposed adjustment on Remuneration of Councillors totals to **R12.2 Million**. There has been a reduction of **R227 Thousand** on the Remuneration of Councillors as compared to **R12.4 Million** approved budget.
- Contracted Services** has three (3) categories namely, Outsource Services, Consultants and Professional Services, and Contractors. The proposed adjustment budget on the total contracted services is **R45.8 Million**. Contracted Services has increased by **R2.5 Million** from the 1st Adjustment budget of **R43.2 Million**.

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

Table a: Detailed Outsources Services are as follows:

		CURRENT YEAR 2022/ 2023					REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
NO	DISCRPTION	Budget	1st Adjustment Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Exp (20 Jun)	YTD Actual (20 Jun)	Balance	% Exp
1	OS: BURIAL SERVICES	300 000.00	350 000.00	-	70 000.00	420 000.00	-	75 000.00	345 000.00	17.86
3	OS: CATERING SERVICES	2 640 000.00	2 490 000.00	648 000.00	4 300.00	3 142 300.00	189 989.05	2 502 911.69	639 388.31	79.65
4	OS: CLEANING SERVICES	70 000.00	1 470 000.00	- 1 440 000.00	- 1 000.00	29 000.00	-	28 400.00	600.00	97.93
5	OS: CLEARING & GRASS CUTTING SERVICES	300 000.00	300 000.00	- 230 000.00	-	70 000.00	-	70 000.00	-	100.00
6	OS: HYGIENE SERVICES	50 000.00	-	-	-	-	-	-	-	-
7	OS: MEDICAL SERVICES [HEALTH SERV & SUP]	50 000.00	30 000.00	27 000.00	-	57 000.00	-	28 500.00	28 500.00	50.00
8	OS: PERSONNEL & LABOUR	10 006 000.00	15 206 000.00	-	1 425 000.00	16 631 000.00	-	14 977 643.55	1 653 356.45	90.06
9	OS: TRANSPORT SERVICES	360 000.00	350 000.00	105 000.00	- 98 650.00	356 350.00	25 500.00	314 430.00	41 920.00	88.24
	SUB TOTAL - OUTSOURCE SERVICES	13 776 000.00	20 196 000.00	- 890 000.00	1 399 650.00	20 705 650.00	215 489.05	17 996 885.24	2 708 764.76	86.92

- The proposed adjustment budget on Outsource Services amount to **R20.7 Million**. Outsource Services increased by **R509 Thousand** when compared to the 1st Adjustment budget of **R20.1 Million**.
- The Major increase on outsource services is:
 - CBPs Stipends – **R484 Thousand** (Stipends for June)
 - EPWP Stipends – **R1 Million** (Stipends for June)

Table b: Detailed Consultants and Professional Services

		CURRENT YEAR 2022/ 2023					REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
NO	DISCRPTION	Budget	1st Adjustment Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Exp (20 Jun)	YTD Actual (20 Jun)	Balance	% Exp
1	C&PS: B&A AIR POLLUTION	50 000.00	-	-	-	-	-	-	-	-
2	C&PS: B&A AUDIT COMMITTEE	800 000.00	1 150 000.00	-	200 000.00	1 350 000.00	-	1 186 151.71	163 848.29	87.86
3	C&PS: B&A BUSINESS & FIN MANAGEMENT	1 731 956.00	2 441 956.00	670 000.00	166 044.00	3 278 000.00	-	3 149 994.48	128 005.52	96.10
4	C&PS: B&A HUMAN RESOURCES	315 000.00	50 000.00	-	50 000.00	-	-	-	-	-
5	C&PS: B&A ORGANISATIONAL	20 000.00	30 000.00	-	-	30 000.00	-	5 254.00	24 746.00	17.51
6	C&PS: B&A RESEARCH & ADVISORY	800 000.00	1 100 000.00	- 230 000.00	147 800.00	1 017 800.00	-	1 017 016.74	783.26	99.92
7	C&PS: B&A ACTUARIES	45 000.00	30 000.00	-	-	30 000.00	-	-	30 000.00	-
8	C&PS: I&P ENGINEERING STRUCTURAL	1 500 000.00	1 350 000.00	-	2 000.00	1 348 000.00	-	1 347 332.29	667.71	99.95
9	C&PS: I&P LAND & QUANTITY SURVEYORS	2 641 000.00	2 641 000.00	-	-	2 641 000.00	216 560.00	2 554 517.50	86 482.50	96.73
10	C&PS: LAB SERV WATER	400 000.00	550 000.00	-	500 000.00	1 050 000.00	36 750.00	181 446.89	868 553.11	17.28
11	C&PS: I&P GEOINFORMATIC SERVICES	800 000.00	-	-	-	-	-	-	-	-
12	C&PS: LEGAL COST ADVICE & LITIGATION	4 000 000.00	3 000 000.00	-	550 000.00	3 550 000.00	120 000.00	2 536 962.84	1 013 037.16	71.46
	SUB TOTAL : CONSULTANT AND PROF SERVICES	13 102 956.00	12 342 956.00	440 000.00	1 511 844.00	14 294 800.00	373 310.00	11 978 676.45	2 316 123.55	83.80

- The proposed adjustment budget on Consultants and Professional Services amount to **R14.2 Million**. There has been increase of **R1 Million** from the 1st Adjustment budget of **R12.3 Million**.
- The Major increase on Consultants services is:
 - Audit Committee – **R200 Thousand** (Claims)
 - Water Sampling – **R500 Thousand** (Long overdue invoices)
 - Legal Fees – **R550 Thousand** (Outstanding Invoices)

Table c: Detailed Contractors

NO	DISCRIPTION	Budget	CURRENT YEAR 2022/ 2023				REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
			1st Adjustment Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Exp (20 Jun)	YTD Actual (20 Jun)	Balance	% Exp
1	CONTR: ARTISTS & PERFORMERS	500 000.00	320 000.00	90 000.00	60 000.00	470 000.00	28 000.00	357 900.00	112 100.00	76.15
2	CONTR: EMPLOYEE WELLNESS	100 000.00	50 000.00	27 000.00	23 000.00	-	-	-	-	-
3	CONTR: FIRE PROTECTION	100 000.00	100 000.00	30 000.00	70 000.00	-	-	-	-	-
4	CONTR: SPORTS & RECREATION	300 000.00	80 000.00	-	50 300.00	29 700.00	-	29 700.00	-	100.00
5	CONTR: MAINTENANCE OF EQUIPMENT	1 422 000.00	1 882 000.00	20 000.00	498 200.00	1 363 800.00	27 328.00	983 762.99	380 037.01	72.13
6	CONTR: BUILDING CONTRACTORS-BRICKS MANU	1 000 000.00	1 400 000.00	130 000.00	22 000.00	1 248 000.00	-	1 248 000.00	-	100.00
7	CONTR: SAFEGUARD & SECURITY	6 400 000.00	6 900 000.00	-	800 000.00	7 700 000.00	-	6 329 303.03	1 370 696.97	82.20
SUB TOTAL : CONTRACTORS		9 822 000.00	10 732 000.00	117 000.00	196 500.00	10 811 500.00	55 328.00	8 948 666.02	1 862 833.98	82.77

- The proposed adjustment budget on Contractors amount to **R10.8 Million**. Contractors increased by **R79 Thousand** from the 1st Adjustment budget of **R10.7 Million**.
- The Major increase on Contractors is:
 - Security Services – **R800 Thousand** (Shortfall for May and June Invoices)

Table d: Detailed Operational Costs

		CURRENT YEAR 2022/ 2023				REVENUE & EXPENDITURE ACTUAL MOVEMENTS					
NO	DISCRPTION	Budget	1st Adjustment Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Exp (20 Jun)	YTD Actual (20 Jun)	Balance	% Exp	
1	OC: ADV/PUB/MARK - CORP & MUN ACTIVITIES	2 900 000.00	3 010 000.00	-	430 000.00	137 300.00	2 717 300.00	898 678.46	2 418 697.24	298 602.76	89.01
2	OC: ADV/PUB/MARK- GIFTS & PROMO ITEMS	3 415 000.00	3 615 000.00	-	251 000.00	596 000.00	2 768 000.00	171 189.00	1 945 304.74	822 695.26	70.28
3	OC: ADV/PUB/MARK - MUNICIPAL NEWSLETTERS	100 000.00	50 000.00	-	50 000.00	-	-	-	-	-	-
4	OC: ADV/PUB/MARK - STAFF RECRUITMENT	85 000.00	385 000.00	-	70 000.00	455 000.00	18 480.00	305 775.04	149 224.96	67.20	67.20
5	OC: ADV/PUB/MARK - TENDERS	100 000.00	100 000.00	-	30 000.00	130 000.00	6 160.00	96 936.20	33 063.80	74.57	74.57
6	OC: AUDIT COST: EXTERNAL	4 000 000.00	5 490 000.00	-	46 000.00	5 536 000.00	11 049.00	5 448 227.93	87 772.07	98.41	98.41
7	OC: BC/FAC/C FEES - BANK ACCOUNTS	200 000.00	180 000.00	-	55 000.00	235 000.00	-	206 735.25	28 264.75	87.97	87.97
8	OC: BURSARIES (EMPLOYEES)	900 000.00	900 000.00	-	103 000.00	797 000.00	11 995.00	785 238.88	11 761.12	98.52	98.52
9	OC: CLEAN SERV - LAUNDRY SERVICES	1 000.00	-	-	-	-	-	-	-	-	-
10	OC: CLEAN SERV - CAR VALET/WASHING SERV	20 000.00	20 000.00	-	-	20 000.00	-	14 245.00	5 755.00	71.23	71.23
11	OC: COMM - LICENCES (RADIO & TELEVISION)	20 000.00	6 000.00	-	-	6 000.00	-	5 991.30	8.70	99.86	99.86
12	OC: COMM - RADIO & TV TRANSMISSIONS	415 000.00	300 000.00	200 000.00	100 000.00	400 000.00	6 500.00	335 499.98	64 500.02	83.87	83.87
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	910 000.00	200 000.00	6 000.00	1 104 000.00	1 834.14	886 874.18	217 125.82	80.33	80.33
15	OC: ENTERTAINMENT - EXEC MAYOR	50 000.00	50 000.00	-	-	50 000.00	-	31 273.20	18 726.80	62.55	62.55
16	OC: ENTERTAINMENT - COUNCILLORS	120 000.00	120 000.00	-	-	120 000.00	14 420.50	51 151.18	68 848.82	42.63	42.63
17	OC: ENTERTAINMENT - SENIOR MANAGEMENT	70 000.00	60 000.00	-	-	60 000.00	-	18 465.88	41 534.12	30.78	30.78
18	OC: EXT COM SERV PROV - GIS LICENCE FEES	5 000.00	-	-	-	-	-	-	-	-	-
19	OC: EXT COM SERV PROV - INTERNET CHARGE	670 000.00	800 000.00	-	64 000.00	736 000.00	60 870.20	672 320.06	63 679.94	91.35	91.35
20	OC: EXT COM SERV PROV - NETWORK EXTENS	20 000.00	20 000.00	-	20 000.00	-	-	-	-	#DIV/0!	#DIV/0!
21	OC: EXT COM SERV PROV - S/WARE LICENCES	570 000.00	350 000.00	200 000.00	2 870 000.00	3 020 000.00	2 440 390.72	2 698 971.53	321 028.47	89.37	89.37
22	OC: EXT COM SERV PROV - SPEC COMPUT SERV	300 000.00	100 000.00	50 000.00	-	150 000.00	-	89 874.00	60 126.00	59.92	59.92
23	OC: HONORARIA (VOLUNTARILY WORKERS)	50 000.00	30 000.00	-	30 000.00	-	-	-	-	-	-
24	OC: HIRE CHARGES	4 445 000.00	12 750 000.00	1 193 000.00	881 400.00	14 824 400.00	2 003 215.52	12 297 640.73	2 526 759.27	82.96	82.96
25	OC: INSUR UNDER - EXCESS PAYMENTS	25 000.00	47 000.00	-	-	47 000.00	-	24 386.40	22 613.60	51.89	51.89
26	OC: INSUR UNDER - PREMIUMS	1 700 000.00	1 800 000.00	-	-	1 800 000.00	3 634.74	1 742 585.10	57 414.90	96.81	96.81
27	OC: FINE SABS	-	-	-	4 000.00	4 000.00	-	-	-	-	-
28	OC: LEARNERSHIPS & INTERNSHIPS	1 580 000.00	1 849 535.00	-	252 500.00	2 102 035.00	166 500.00	1 817 940.89	284 094.11	86.48	86.48
29	OC: LIC - VEHICLE LIC & REGISTRATIONS	150 000.00	150 000.00	-	60 000.00	210 000.00	-	169 110.86	40 889.14	80.53	80.53
30	OC: MUNICIPAL SERVICES	1 370 000.00	1 300 000.00	-	214 000.00	1 514 000.00	-	1 281 506.19	232 493.81	84.64	84.64
31	OC: PRINTING & PUBLICATIONS	250 000.00	100 000.00	-	30 000.00	70 000.00	9 240.00	40 528.00	29 472.00	57.90	57.90
32	OC: PROFESSIONAL BODIES M/SHIP & SUBS	1 660 000.00	1 660 000.00	-	84 080.00	1 575 920.00	17 520.00	1 520 392.79	55 527.21	96.48	96.48
33	OC: REG FEES NATIONAL	1 760 000.00	580 465.00	10 000.00	230 000.00	820 465.00	9 174.35	582 062.14	238 402.86	70.94	70.94
34	OC: SKILLS DEVELOPMENT FUND LEVY	762 000.00	859 000.00	-	96 266.00	955 266.00	-	870 467.04	84 798.96	91.12	91.12
35	OC: SIGNAGE	200 000.00	70 000.00	-	70 000.00	-	-	-	-	-	-
36	OC: TOLL GATE FEES	10 000.00	10 000.00	-	7 000.00	3 000.00	-	2 105.50	894.50	70.18	70.18
37	OC: TRANSPORT - EVENTS	1 200 000.00	1 050 000.00	40 000.00	36 000.00	1 054 000.00	49 040.00	778 369.60	275 630.40	73.85	73.85
38	OC: T&S DOM - ACCOMMODATION	1 050 000.00	1 040 000.00	30 000.00	220 400.00	1 230 400.00	172 244.93	899 911.50	330 488.50	73.14	73.14
39	OC: T&S DOM - DAILY ALLOWANCE	120 138.00	98 138.00	15 000.00	41 938.00	41 200.00	-	19 303.00	21 897.00	46.85	46.85
40	OC: T&S DOM - FOOD & BEVERAGE (SERVED)	34 350.00	22 350.00	-	22 350.00	-	-	-	-	-	-
41	OC: T&S DOM TRP - WITHOUT OPR CAR RENTAL	21 600.00	15 600.00	-	69 400.00	85 000.00	-	82 441.70	2 558.30	96.99	96.99
42	OC: T&S DOM TRP - W/OUT OPR OWN TRANSPRT	126 858.00	79 358.00	-	3 500.00	82 858.00	7 394.33	77 993.24	4 864.76	94.13	94.13
43	OC: T&S DOM PUB TRP - AIR TRANSPORT	350 000.00	300 000.00	50 000.00	20 000.00	370 000.00	56 524.70	239 283.60	130 716.40	64.67	64.67
44	OC: TRANSPORT - MUNICIPAL ACTIVITIES	30 000.00	30 000.00	-	400.00	29 600.00	-	29 600.00	-	100.00	100.00
45	OC: UNIFORM & PROTECTIVE CLOTHING	1 100 000.00	750 000.00	-	232 000.00	518 000.00	71 840.00	437 608.35	80 391.65	84.48	84.48
46	OC: WET FUEL	2 000.00	-	-	-	-	-	-	-	-	-
47	OC: WORKMEN'S COMPENSATION FUND	300 000.00	300 000.00	-	447 000.00	747 000.00	-	746 520.88	479.12	99.94	99.94
SUB TOTAL : OPERATIONAL COST		33 024 446.00	41 377 446.00	767 000.00	4 243 998.00	46 388 444.00	6 165 556.89	39 671 339.10	6 713 104.90	85.52	85.52

- The proposed adjustment budget on Operational Costs amount to **R46.3 Million**. Operational Costs has been increased by **R5 Million** from the 1st Adjustment budget of **R41.3 Million**.
- The Major increase on Operational Costs is:
 - Software licences (PMS System, Financial System and Internal Audit System) – **R2.8 Million** (this was due to the correction made for misclassification; they were initially under Capital Expenditure).
 - Cleaning Campaigns – Hire Charges – **R820 Thousand** (Outstanding invoices)
 - Learnerships & Internships – **R252 Thousand** (Outstanding invoices)
 - Accommodation – **R220 Thousand**
 - Municipal Services – **R214 Thousand** (Outstanding Invoices)
 - Workmen Compensation Fund – COIDA – **R447 Thousand**

Table e: Detailed Transfers and Subsidies

NO	DISCRIPTION	Budget	1st Adjustment Budget	CURRENT YEAR 2021/ 2022			REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
				Budget Virements	Adjustments	Adjusted Budget	Curr Mth Exp (20 Jun)	YTD Actual (20 Jun)	Balance	% Exp
1	HH: BURSARIES NON-EMPLOYEE CASH	100 000.00	120 000.00	-	30 000.00	90 000.00	-	61 759.00	28 241.00	68.62
2	TS_O_IK_HH_SOC ASSIS_SOCIAL RELIEF	600 000.00	250 000.00	-	200 000.00	50 000.00	-	28 000.00	22 000.00	56.00
3	HH OTH TRANS: BURSARIES NON-EMPLOYEE	1 000 000.00	800 000.00	-	-	800 000.00	16 500.00	360 387.00	439 613.00	45.05
4	TS_O_M_HH_CASH_UNSPECIFIED-SPORTS	200 000.00	100 000.00	-	100 000.00	-	-	-	-	-
5	HH OTH TRANS:LED SUPPORT GRANTS	2 900 000.00	-	-	-	-	-	-	-	-
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	-	-	-	-	-
8	NON PROF: TOURISM	100 000.00	100 000.00	-	100 000.00	-	-	-	-	-
9	TS_O_M_MUNIC ENT	1 800 000.00	2 200 000.00	-	550 000.00	2 750 000.00	229 570.38	2 569 800.32	180 199.68	93.45
SUB TOTAL : TRANSFERS & SUBSIDIES		6 830 000.00	3 650 000.00	-	40 000.00	3 690 000.00	246 070.38	3 019 946.32	670 053.68	81.84

- The proposed adjustment budget on Transfers and Subsidies amount to **R3.6 Million**. There is a slight increase on Transfers and Subsidies of an amount of **R40 Thousand** when compared to the 1st Adjustment budget of **R3.6 Million**.
- The Major increase on Transfers and subsidies is:
 - Dr KK Economic Agency – **R550 Thousand** (Salaries and other Expenditures)

Table f: Detailed Inventory

NO	DISCRIPTION	Budget	1st Adjustment Budget	CURRENT YEAR 2022/ 2023			REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
				Budget Virements	Adjustments	Adjusted Budget	Curr Mth Exp (20 Jun)	YTD Actual (20 Jun)	Balance	% Exp
1	INV - CONSUMABLE STORES - STANDARD RATED	1 671 120.00	1 680 000.00	-	242 130.00	1 922 130.00	126 109.09	1 505 026.83	417 103.17	78.30
2	INV - CONSUMABLE STORES - ZERO RATED (FUEL)	2 520 000.00	2 500 000.00	-	35 000.00	2 085 000.00	-	1 651 677.99	433 322.01	79.22
3	INVENTORY - MATERIALS & SUPPLIES	1 770 000.00	2 900 000.00	-	60 000.00	3 090 000.00	128 688.50	2 625 267.24	464 732.76	84.96
SUB TOTAL - INVENTORY		5 961 120.00	7 080 000.00	-	200 000.00	7 097 130.00	254 797.59	5 781 972.06	1 315 157.94	81.47

- The proposed adjustment budget on Inventory Costs amount to **R7 Million**. There is a slight increase on Inventory of an amount of **R17 Thousand** when compared to the 1st Adjustment budget of **R7 Million**.
- The Major increase on Transfers and subsidies is:
 - Consumable Stores – Stationery, Cleaning, Material, Groceries etc – **R242 Thousand** (Outstanding Invoices)

Table g: Operating Leases

NO	DISCRIPTION	Budget	1st Adjustment Budget	CURRENT YEAR 2022/ 2023			REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
				Budget Virements	Adjustments	Adjusted Budget	Curr Mth Exp (20 Jun)	YTD Actual (20 Jun)	Balance	% Exp
1	OPR LEASES: COMPUTER EQUIPMENT	935 000.00	1 515 000.00	-	-	1 515 000.00	55 050.69	1 103 800.72	411 199.28	72.86
2	OPR LEASES: MACHINERY & EQUIPMENT	10 000.00	-	-	-	-	-	-	-	-
3	OPR LEASES: OTHER ASSETS-BUILDINGS	1 940 000.00	2 900 000.00	-	500 000.00	3 400 000.00	-	1 750 706.89	1 649 293.11	51.49
SUB TOTAL : OPERATING LEASES		2 885 000.00	4 415 000.00	-	500 000.00	4 915 000.00	55 050.69	2 854 507.61	2 060 492.39	58.08

- The proposed adjustment budget on Operating Leases amount to **R4.9 Million**. Operating Leases has been increased by **R500 Thousand** from the 1st Adjustment budget of **R4.4 Million**.
- The Major increase on Operating Leases is:
 - Leases on Building – Matlosana and Columbia – **R500 Thousand** (Outstanding Invoices from Feb 2024 to date)

Table h: Detailed Depreciation

				CURRENT YEAR 2021/ 2022			REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
NO	DISCRIPTION	Budget	1st Ajustment Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Exp (20 Jun)	YTD Actual (20 Jun)	Balance	% Rec
1	AMORTISATION INTANG COMPUTER SOFTWARE	923 840.00	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	-	-	1 221 159.00	-
3	DEPRECIATION FURNITURE & OFFICE EQUIPM	798 968.00	798 968.00	-	-	798 968.00	-	-	798 968.00	-
4	DEPRECIATION MACHINERY & EQUIPMENT	321 706.00	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	-	-	1 435 880.00	-
6	DEPRECIATION NETWORK & COMM DATA CENTRES	1 092 641.00	1 092 641.00	-	-	1 092 641.00	-	-	1 092 641.00	-
7	DEPRECIATION COMMUNITY HALLS	585 160.00	585 160.00	-	-	585 160.00	-	-	585 160.00	-
8	DEPRECIATION OP BUILDING MUNIC OFFICES	413 235.00	413 235.00	-	-	413 235.00	-	-	413 235.00	-
SUB TOTAL : DEPRECIATION & AMORTISATION		6 792 589.00	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 1st Adjustment budget of **R6.7 Million**.

4. Adjustment Budget Tables (B1 – B10)

(Table B1 Adjustment Budget Summary)

DC40 Dr Kenneth Kaunda - Table B1 Adjustments Budget Summary - 25/06/2024

Description	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
	Original Budget	Prior Adjusted 1 A1	Accum. Funds 2 B	Multi-year capital 3 C	Unfore. Unavoid. 4 D	Nat. or Prov. Govt 5 E	Other Adjusts. 6 F	Total Adjusts. 7 G	Adjusted Budget 8 H	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	–	–	–	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–	–	–	–
Investment revenue	7 400	9 400	–	–	–	–	–	–	9 400	8 980	9 393
Transfers recognised - operational	40 977	41 148	–	–	–	–	–	–	41 148	46 216	44 309
Other own revenue	182 320	182 217	–	–	–	–	–	–	182 217	185 976	193 270
Total Revenue (excluding capital transfers and contributions)	230 697	232 765	–	–	–	–	–	–	232 765	241 172	246 972
Employee costs	124 727	128 675	–	–	–	–	–	–	128 675	133 144	139 269
Remuneration of councillors	12 432	12 204	–	–	–	–	–	–	12 204	13 192	13 799
Depreciation & asset impairment	6 988	6 988	–	–	–	–	–	–	6 988	7 184	7 514
Finance charges	–	–	–	–	–	–	–	–	–	–	–
Inventory consumed and bulk purchases	5 961	7 097	–	–	–	–	–	–	7 097	5 055	5 288
Transfers and subsidies	6 830	3 690	–	–	–	–	–	–	3 690	4 530	4 738
Other expenditure	72 610	96 915	–	–	–	–	200	200	97 115	76 509	74 845
Total Expenditure	229 548	255 570	–	–	–	–	200	200	255 770	239 613	245 453
Surplus/(Deficit)	1 149	(22 804)	–	–	–	–	(200)	(200)	(23 004)	1 559	1 519
Transfers and subsidies - capital (monetary allocations)	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	1 149	(22 804)	–	–	–	–	(200)	(200)	(23 004)	1 559	1 519
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	1 149	(22 804)	–	–	–	–	(200)	(200)	(23 004)	1 559	1 519
Capital expenditure & funds sources											
Capital expenditure	39 450	29 059	–	–	–	–	–	–	29 059	29 950	5 125
Transfers recognised - capital	–	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds	39 450	29 059	–	–	–	–	–	–	29 059	29 950	5 125
Total sources of capital funds	39 450	29 059	–	–	–	–	–	–	29 059	29 950	5 125
Financial position											
Total current assets	43 586	27 978	–	–	–	–	28 629	28 629	56 607	35 968	38 469
Total non current assets	65 231	54 840	–	–	–	–	(0)	(0)	54 840	64 489	39 664
Total current liabilities	30 766	29 038	–	–	–	–	(2 600)	(2 600)	26 438	24 390	24 174
Total non current liabilities	15 864	16 951	–	–	–	–	–	–	16 951	15 410	15 410
Community wealth/Equity	63 156	38 704	–	–	–	–	28 429	28 429	67 134	62 003	39 957
Cash flows											
Net cash from (used) operating	7 168	17 961	–	–	–	–	(26 453)	(26 453)	(8 492)	465 887	476 841
Net cash from (used) investing	(39 450)	(36 850)	–	–	–	–	(0)	(0)	(36 850)	(29 950)	(5 124)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	36 066	49 459	–	–	–	–	1 981	1 981	51 441	493 918	507 143
Cash backing/surplus reconciliation											
Cash and investments available	93 021	71 705	–	–	–	–	28 629	28 629	100 334	88 867	68 437
Application of cash and investments	24 123	23 154	–	–	–	–	(2 390)	(2 390)	20 764	23 543	23 319
Balance - surplus (shortfall)	68 897	48 550	–	–	–	–	31 020	31 020	79 570	65 324	45 118
Asset Management											
Asset register summary (WDV)	61 499	51 108	–	–	–	–	–	–	51 108	64 489	39 663
Depreciation	6 988	6 988	–	–	–	–	–	–	6 988	7 184	7 514
Renewal and Upgrading of Existing Assets	3 500	1 428	–	–	–	–	–	–	1 428	1 000	–
Repairs and Maintenance	1 422	1 384	–	–	–	–	(20)	(20)	1 364	3 500	2 517
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) - 25/06/2024

Standard Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
<i>Governance and administration</i>		225 153	226 987	-	-	-	-	-	-	226 987	232 309	239 408
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		225 153	226 987	-	-	-	-	-	-	226 987	232 309	239 408
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		597	960	-	-	-	-	-	-	960	650	680
Community and social services		597	960	-	-	-	-	-	-	960	650	680
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		4 947	4 818	-	-	-	-	-	-	4 818	8 213	6 884
Planning and development		4 947	4 818	-	-	-	-	-	-	4 818	8 213	6 884
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	232 765	-	-	-	-	-	-	232 765	241 172	246 972
Expenditure - Functional												
<i>Governance and administration</i>		132 820	145 983	-	-	-	-	-	-	145 983	143 521	149 744
Executive and council		62 123	65 774	-	-	-	-	-	-	65 774	67 373	70 409
Finance and administration		63 985	72 932	-	-	-	-	-	-	72 932	68 218	71 039
Internal audit		6 712	7 277	-	-	-	-	-	-	7 277	7 931	8 296
<i>Community and public safety</i>		59 851	64 848	-	-	-	-	-	-	64 848	62 079	64 034
Community and social services		59 851	64 848	-	-	-	-	-	-	64 848	62 079	64 034
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		37 847	46 615	-	-	-	-	-	-	46 615	35 358	33 082
Planning and development		37 847	46 615	-	-	-	-	-	-	46 615	35 358	33 082
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	257 445	-	-	-	-	-	-	257 445	240 959	246 860
Surplus/ (Deficit) for the year		180	(24 680)	-	-	-	-	-	-	(24 680)	213	111

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

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

functional areas which enables the National Treasury to compile “whole of government” reports.

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

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

DC40 Dr Kenneth Kaunda - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 25/06/2024

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 01 - Executive Council		-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		2 880	2 880	-	-	-	-	-	-	2 880	3 500	3 661
Vote 04 - Financial Services		222 273	224 107	-	-	-	-	-	-	224 107	228 809	235 747
Vote 05 - Led & Planning		4 947	4 818	-	-	-	-	-	-	4 818	8 213	6 884
Vote 06 - Community Services		597	960	-	-	-	-	-	-	960	650	680
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	232 765	-	-	-	-	-	-	232 765	241 172	246 972
Expenditure by Vote	1											
Vote 01 - Executive Council		24 770	24 424	-	-	-	-	-	-	24 424	26 016	27 150
Vote 02 - Municipal Manager		44 065	48 627	-	-	-	-	-	-	48 627	49 287	51 555
Vote 03 - Corporate Services		33 890	35 486	-	-	-	-	-	-	35 486	37 328	38 708
Vote 04 - Financial Services		30 095	37 446	-	-	-	-	-	-	37 446	30 890	32 331
Vote 05 - Led & Planning		37 847	46 615	-	-	-	-	-	-	46 615	35 358	33 082
Vote 06 - Community Services		59 851	64 848	-	-	-	-	-	-	64 848	62 079	64 034
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	257 445	-	-	-	-	-	-	257 445	240 959	246 860
Surplus/ (Deficit) for the year	2	180	(24 680)	-	-	-	-	-	-	(24 680)	213	111

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) - 25/06/2024

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 Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
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	21	-	-	-	-	-	-	21	200	160
Agency services		-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets		7 400	9 400	-	-	-	-	-	-	9 400	8 980	9 393
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	-	-	-	-	-	-	-	-	-	-
Licence and permits		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	138	-	-	-	-	-	-	138	320	335
Non-Exchange Revenue												
Property rates	2	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-
Licences or permits		597	660	-	-	-	-	-	-	660	650	680
Transfer and subsidies - Operational		40 977	41 148	-	-	-	-	-	-	41 148	46 216	44 309
Interest		-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		181 398	181 398	-	-	-	-	-	-	181 398	184 806	192 095
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		230 697	232 765	-	-	-	-	-	-	232 765	241 172	246 972
Expenditure By Type												
Employee related costs		124 727	128 675	-	-	-	-	-	-	128 675	133 144	139 269
Remuneration of councillors		12 432	12 204	-	-	-	-	-	-	12 204	13 192	13 799
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		5 961	7 097	-	-	-	-	-	-	7 097	5 055	5 288
Debt impairment		-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation		6 988	6 988	-	-	-	-	-	-	6 988	7 184	7 514
Interest		-	-	-	-	-	-	-	-	-	-	-
Contracted services		36 701	46 379	-	-	-	-	(567)	(567)	45 812	40 373	37 721
Transfers and subsidies		6 830	3 690	-	-	-	-	-	-	3 690	4 530	4 738
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-
Operational costs		35 909	50 536	-	-	-	-	767	767	51 303	36 136	37 124
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		229 548	255 570	-	-	-	-	200	200	255 770	239 613	245 453
Surplus/(Deficit)		1 149	(22 804)	-	-	-	-	(200)	(200)	(23 004)	1 559	1 519
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		1 149	(22 804)	-	-	-	-	(200)	(200)	(23 004)	1 559	1 519
Income Tax		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		1 149	(22 804)	-	-	-	-	(200)	(200)	(23 004)	1 559	1 519
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		1 149	(22 804)	-	-	-	-	(200)	(200)	(23 004)	1 559	1 519
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1	1 149	(22 804)	-	-	-	-	(200)	(200)	(23 004)	1 559	1 519

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

4. The total operating revenue is adjusted upwards by **R1.8 Million** to **R232.7 Million**. The increase relates to Interest on Bank, Interest on Short term Investments, Insurance premium, Municipal Disaster Relief Grant, Health Certificates
- ❖ It must be noted that National Treasury reduced EPWP Conditional Grant by **R129 Thousand** which makes the total grant received by the Municipality to **R2.1 Million** instead of **R2.3 Million**.

- The total operating expenditure is adjusted upwards by **R12.5 Million** to **R257.4 Million**. There are numerous expenditure items that led to major increase on the expenditure.

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 - 25/06/2024

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	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
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	0	-	-	-	-	-	-	0	-	-
Vote 02 - Municipal Manager		2 530	900	-	-	-	-	-	-	900	300	150
Vote 03 - Corporate Services		4 000	710	-	-	-	-	-	-	710	8 000	2 575
Vote 04 - Financial Services		2 560	1 656	-	-	-	-	-	-	1 656	1 200	800
Vote 05 - Led & Planning		16 550	24 498	-	-	-	-	-	-	24 498	6 200	-
Vote 06 - Community Services		13 700	1 295	-	-	-	-	-	-	1 295	14 250	1 600
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	29 059	-	-	-	-	-	-	29 059	29 950	5 125
Total Capital Expenditure - Vote		39 450	29 059	-	-	-	-	-	-	29 059	29 950	5 125
Capital Expenditure - Functional												
Governance and administration		9 200	3 266	-	-	-	-	-	-	3 266	9 500	3 525
Executive and council		2 640	900	-	-	-	-	-	-	900	300	150
Finance and administration		6 560	2 366	-	-	-	-	-	-	2 366	9 200	3 375
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		13 700	1 295	-	-	-	-	-	-	1 295	14 250	1 600
Community and social services		13 700	1 295	-	-	-	-	-	-	1 295	14 250	1 600
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		16 550	24 498	-	-	-	-	-	-	24 498	6 200	-
Planning and development		16 550	24 498	-	-	-	-	-	-	24 498	6 200	-
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	39 450	29 059	-	-	-	-	-	-	29 059	29 950	5 125
Funded by:												
National Government		-	-	-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		39 450	29 059	-	-	-	-	-	-	29 059	29 950	5 125
Total Capital Funding		39 450	29 059	-	-	-	-	-	-	29 059	29 950	5 125

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** and was adjusted to **R36.8 Million**. The proposed adjustment capital budget amount to **R29 Million** and the Capital budget has been reduced by **R7.7 Million**.

Table B6 - Adjustment Budget Financial Position

DC40 Dr Kenneth Kaunda - Table B6 Adjustments Budget Financial Position - 25/06/2024

Budget Year 2023/24													Budget Year +1 2024/25	Budget Year +2 2025/26
Description	Ref	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	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H				
R thousands		A	A1	B	C	D	E	F	G	H				
ASSETS														
Current assets														
Cash and cash equivalents		35 871	21 402	–	–	–	–	28 629	28 629	50 031	35 427	37 927		
Trade and other receivables from exchange transactions	1	6 365	6 357	–	–	–	–	–	–	6 357	542	542		
Receivables from non-exchange transactions	1	–	–	–	–	–	–	–	–	–	–	–		
Current portion of non-current receivables	2	–	–	–	–	–	–	–	–	–	–	–		
Inventory		–	–	–	–	–	–	–	–	–	–	–		
VAT		–	–	–	–	–	–	–	–	–	–	–		
Other current assets		1 350	219	–	–	–	–	–	–	219	–	–		
Total current assets		43 586	27 978	–	–	–	–	28 629	28 629	56 607	35 968	38 469		
Non current assets														
Investments		0	0	–	–	–	–	(0)	(0)	–	0	0		
Investment property		–	–	–	–	–	–	–	–	–	–	–		
Property, plant and equipment	3	57 150	50 303	–	–	–	–	–	–	50 303	53 440	30 510		
Biological assets		–	–	–	–	–	–	–	–	–	–	–		
Living and non-living resources		–	–	–	–	–	–	–	–	–	–	–		
Heritage assets		–	–	–	–	–	–	–	–	–	–	–		
Intangible assets		8 081	4 537	–	–	–	–	–	–	4 537	11 049	9 153		
Trade and other receivables from exchange transactions		–	–	–	–	–	–	–	–	–	–	–		
Non-current receivables from non-exchange transactions		–	–	–	–	–	–	–	–	–	–	–		
Other non-current assets		–	–	–	–	–	–	–	–	–	–	–		
Total non current assets		65 231	54 840	–	–	–	–	(0)	(0)	54 840	64 489	39 664		
TOTAL ASSETS		108 817	82 818	–	–	–	–	28 629	28 629	111 447	100 457	78 133		
LIABILITIES														
Current liabilities														
Bank overdraft		–	–	–	–	–	–	–	–	–	–	–		
Financial liabilities		433	421	–	–	–	–	–	–	421	421	421		
Consumer deposits		–	–	–	–	–	–	–	–	–	–	–		
Trade and other payables from exchange transactions		11 188	6 071	–	–	–	–	(2 600)	(2 600)	3 471	3 473	3 257		
Trade and other payables from non-exchange transactions		–	(0)	–	–	–	–	–	–	(0)	–	–		
Provisions		19 145	22 546	–	–	–	–	–	–	22 546	20 496	20 496		
VAT		–	–	–	–	–	–	–	–	–	–	–		
Other current liabilities		–	–	–	–	–	–	–	–	–	–	–		
Total current liabilities		30 766	29 038	–	–	–	–	(2 600)	(2 600)	26 438	24 390	24 174		
Non current liabilities														
Borrowing	1	–	–	–	–	–	–	–	–	–	–	–		
Provisions	1	15 864	16 951	–	–	–	–	–	–	16 951	15 410	15 410		
Long term portion of trade payables		–	–	–	–	–	–	–	–	–	–	–		
Other non-current liabilities		–	–	–	–	–	–	–	–	–	–	–		
Total non current liabilities		15 864	16 951	–	–	–	–	–	–	16 951	15 410	15 410		
TOTAL LIABILITIES		46 630	45 989	–	–	–	–	(2 600)	(2 600)	43 389	39 800	39 584		
NET ASSETS	2	62 187	36 829	–	–	–	–	31 229	31 229	68 058	60 657	38 549		
COMMUNITY WEALTH/EQUITY														
Accumulated Surplus/(Deficit)		63 156	38 704	–	–	–	–	28 429	28 429	67 134	62 003	39 957		
Funds and Reserves		–	–	–	–	–	–	–	–	–	–	–		
Other		–	–	–	–	–	–	–	–	–	–	–		
TOTAL COMMUNITY WEALTH/EQUITY		63 156	38 704	–	–	–	–	28 429	28 429	67 134	62 003	39 957		

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 - 25/06/2024

DC40 Dr Kenneth Rautava - Table B7 Adjustments Budget Cash Flows - 23/06/2024												
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 Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates									-	-		
Service charges												
Other revenue		185 200	192 814	-	-	-	-	(7 400)	(7 400)	185 414	189 476	196 931
Transfers and Subsidies - Operational	1	35 456	35 456	-	-	-	-	-	-	35 456	35 955	33 764
Transfers and Subsidies - Capital	1	2 641	2 641	-	-	-	-	-	-	2 641	6 761	6 884
Interest		7 400	7 400	-	-	-	-	-	-	7 400	8 980	9 393
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(216 699)	(216 699)	-	-	-	-	(19 053)	(19 053)	(235 752)	229 245	234 608
Finance charges												
Transfers and Subsidies	1	(6 830)	(3 650)	-	-	-	-	-	-	(3 650)	(4 530)	(4 738)
NET CASH FROM/(USED) OPERATING ACTIVITIES		7 168	17 961	-	-	-	-	(26 453)	(26 453)	(8 492)	465 887	476 841
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	0
Payments												
Capital assets		(39 450)	(36 850)	-	-	-	-	-	-	(36 850)	(29 950)	(5 125)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(39 450)	(36 850)	-	-	-	-	(0)	(0)	(36 850)	(29 950)	(5 124)
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)	(18 889)	-	-	-	-	(26 453)	(26 453)	(45 342)	435 938	471 717
Cash/cash equivalents at the year begin:	2	68 348	68 348	-	-	-	-	28 434	28 434	96 782	57 980	35 427
Cash/cash equivalents at the year end:	2	36 066	49 459	-	-	-	-	1 981	1 981	51 441	493 918	507 143

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 - 25/06/2024

DC40 Dr Kenneth Raunda - Table B6 Cash backed reserves/accumulated surplus reconciliation - 23/06/2024												
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 Adjusts. 8 F	Total Adjusts. 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	49 459	–	–	–	–	1 981	1 981	51 441	493 918	507 143
Other current investments > 90 days		(195)	(28 057)	–	–	–	–	26 648	26 648	(1 409)	(458 491)	(469 216)
Non current assets - Investments	1	57 150	50 303	–	–	–	–	–	–	50 303	53 440	30 510
Cash and investments available:		93 021	71 705	–	–	–	–	28 629	28 629	100 334	88 867	68 437
Applications of cash and investments												
Unspent conditional transfers		–	(0)	–	–	–	–	–	–	(0)	–	–
Unspent borrowing		–	–	–	–	–	–	–	–	–	–	–
Statutory requirements		–	–	–	–	–	–	–	–	–	–	–
Other working capital requirements	2	4 978	609	–	–	–	–	(2 390)	(2 390)	(1 782)	3 047	2 823
Other provisions		19 145	22 546	–	–	–	–	–	–	22 546	20 496	20 496
Long term investments committed		–	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments		–	–	–	–	–	–	–	–	–	–	–
Total Application of cash and investments:		24 123	23 154	–	–	–	–	(2 390)	(2 390)	20 764	23 543	23 319
Surplus(shortfall)		68 897	48 550	–	–	–	–	31 020	31 020	79 570	65 324	45 118

MBRR Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

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

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

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

Table A9 - Asset Management

DC40 Dr Kenneth Kaunda - Table B9 Asset Management - 25/06/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	35 950	27 631	-	-	-	-	-	-	27 631	28 950	5 125
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		2 000	3 070	-	-	-	-	-	-	3 070	-	-
Solid Waste Infrastructure		3 400	0	-	-	-	-	-	-	0	1 000	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		5 400	3 070	-	-	-	-	-	-	3 070	1 000	-
Community Facilities		11 000	20 000	-	-	-	-	-	-	20 000	4 500	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		11 000	20 000	-	-	-	-	-	-	20 000	4 500	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		2 950	(380)	-	-	-	-	410	410	30	2 000	120
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	2 950	(380)	-	-	-	-	410	410	30	2 000	120
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		5 200	1 656	-	-	-	-	-	-	1 656	3 800	1 905
Intangible Assets		5 200	1 656	-	-	-	-	-	-	1 656	3 800	1 905
Computer Equipment		3 200	1 400	-	-	-	-	-	-	1 400	2 500	800
Furniture and Office Equipment		1 100	280	-	-	-	-	-	-	280	2 100	500
Machinery and Equipment		2 400	1 605	-	-	-	-	(410)	(410)	1 195	4 550	800
Transport Assets		4 700	0	-	-	-	-	-	-	0	8 500	1 000
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-

Total Renewal of Existing Assets to be adjusted	2	1 500	1 428	-	-	-	-	-	-	1 428	1 000	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1 500	1 428	-	-	-	-	-	-	1 428	1 000	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		1 500	1 428	-	-	-	-	-	-	1 428	1 000	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets to be adjusted	2a	2 000	0	-	-	-	-	-	-	0	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		2 000	0	-	-	-	-	-	-	0	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	39 450	29 059	-	-	-	-	-	-	29 059	29 950	5 125
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1 500	1 428	-	-	-	-	-	-	1 428	1 000	-
Sanitation Infrastructure		2 000	3 070	-	-	-	-	-	-	3 070	-	-
Solid Waste Infrastructure		3 400	0	-	-	-	-	-	-	0	1 000	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		6 900	4 498	-	-	-	-	-	-	4 498	2 000	-
Community Facilities		11 000	20 000	-	-	-	-	-	-	20 000	4 500	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		11 000	20 000	-	-	-	-	-	-	20 000	4 500	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		2 950	(380)	-	-	-	-	410	410	30	2 000	120
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		2 950	(380)	-	-	-	-	410	410	30	2 000	120
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		5 200	1 656	-	-	-	-	-	-	1 656	3 800	1 905
Intangible Assets		5 200	1 656	-	-	-	-	-	-	1 656	3 800	1 905
Computer Equipment		3 200	1 400	-	-	-	-	-	-	1 400	2 500	800
Furniture and Office Equipment		1 100	280	-	-	-	-	-	-	280	2 100	500
Machinery and Equipment		2 400	1 605	-	-	-	-	(410)	(410)	1 195	4 550	800
Transport Assets		6 700	0	-	-	-	-	-	-	0	8 500	1 000
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	39 450	29 059	-	-	-	-	-	-	29 059	29 950	5 125

ASSET REGISTER SUMMARY - PPE (WDV)	5	61 499	51 108	-	-	-	-	-	-	51 108	64 489	39 663
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1 500	1 428	-	-	-	-	-	-	1 428	3 602	2 602
Sanitation Infrastructure		2 000	3 070	-	-	-	-	-	-	3 070	7 837	7 837
Solid Waste Infrastructure		3 400	0	-	-	-	-	-	-	0	1 000	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		2 176	2 176	-	-	-	-	-	-	2 176	542	542
Infrastructure		9 076	6 674	-	-	-	-	-	-	6 674	12 981	10 981
Community Assets		15 847	24 847	-	-	-	-	-	-	24 847	8 976	4 476
Heritage Assets		8 081	4 537	-	-	-	-	-	-	4 537	11 049	9 153
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other Assets		2 950	(380)	-	-	-	-	410	410	30	3 740	1 860
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		6 526	4 726	-	-	-	-	-	-	4 726	6 035	4 335
Furniture and Office Equipment		1 915	1 095	-	-	-	-	-	-	1 095	2 415	815
Machinery and Equipment		3 640	2 845	-	-	-	-	(410)	(410)	2 435	5 354	1 604
Transport Assets		13 464	6 764	-	-	-	-	-	-	6 764	13 939	6 439
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	61 499	51 108	-	-	-	-	-	-	51 108	64 489	39 663
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		6 988	6 988	-	-	-	-	-	-	6 988	7 184	7 514
Repairs and Maintenance by asset class	3	1 422	1 384	-	-	-	-	(20)	(20)	1 364	3 500	2 517
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		500	450	-	-	-	-	-	-	450	2 450	1 680
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		500	450	-	-	-	-	-	-	450	2 450	1 680
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		500	(30)	-	-	-	-	30	30	-	300	314
Furniture and Office Equipment		152	64	-	-	-	-	-	-	64	250	-
Machinery and Equipment		190	50	-	-	-	-	-	-	50	400	418
Transport Assets		80	850	-	-	-	-	(50)	(50)	800	100	105
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		8 410	8 371	-	-	-	-	(20)	(20)	8 351	10 684	10 031
Renewal and upgrading of Existing Assets as % of total capex		8.9%	4.9%							4.9%	3.3%	0.0%
Renewal and upgrading of Existing Assets as % of deprecn**		50.1%	20.4%							20.4%	13.9%	0.0%
R&M as a % of PPE		2.3%	2.7%							2.7%	5.4%	6.3%
Renewal and upgrading and R&M as a % of PPE		8.0%	5.5%							5.5%	7.0%	6.3%

MBRR Table A9 - Asset Management

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

Table B10 - Basic Service Delivery Measurement

DC40 Dr Kenneth Kaunda - Table B10 Basic service delivery measurement - 25/06/2024

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)									-	-		
Other water supply (at least min.service level)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3								-	-		
Other water supply (< min.service level)	3,4								-	-		
No water supply									-	-		
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:												
Flush toilet (connected to sewerage)									-	-		
Flush toilet (with septic tank)									-	-		
Chemical toilet									-	-		
Pit toilet (ventilated)									-	-		
Other toilet provisions (> min.service level)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Bucket toilet									-	-		
Other toilet provisions (< min.service level)									-	-		
No toilet provisions									-	-		
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Energy:												
Electricity (at least min. service level)									-	-		
Electricity - prepaid (> min.service level)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Electricity (< min.service level)									-	-		
Electricity - prepaid (< min. service level)									-	-		
Other energy sources									-	-		
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Refuse:												
Removed at least once a week (min service)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Removed less frequently than once a week									-	-		
Using communal refuse dump									-	-		
Using own refuse dump									-	-		
Other rubbish disposal									-	-		
No rubbish disposal									-	-		
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-	-	-
Informal Settlements		-	-	-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-	-	-
Total cost of FBS provided		-	-	-	-	-	-	-	-	-	-	-
Highest level of free service provided												
Property rates (R'000 value threshold)									-	-		
Water (kilolitres per household per month)									-	-		
Sanitation (kilolitres per household per month)									-	-		
Sanitation (Rand per household per month)									-	-		
Electricity (kw per household per month)									-	-		
Refuse (average litres per week)									-	-		
Revenue cost of free services provided (R'000)	17											
Property rates (tariff adjustment) (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 kw per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates									-	-		
Housing - top structure subsidies									-	-		
Other									-	-		
Total revenue cost of subsidised services provided	6	-	-	-	-	-	-	-	-	-	-	-

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)**
- The 1st Adjustment Budget for 2023/2024 was approved by Council on the 29th of February 2024. **(Item A. 12/02/2024)**
- 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 **R1.8 Million** to **R232.7 Million**. The increase relates to Interest on Bank, Interest on Short term Investments, Insurance premium, Municipal Disaster Relief Grant, Health Certificates

Summary of revenue classified by main revenue source

DC40 Dr Kenneth Kaunda - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 25/06/2024

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	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	21	-	-	-	-	-	-	21	200	160
Agency services												
Interest												
Interest earned from Receivables												
Interest earned from Current and Non Current Assets		7 400	9 400	-	-	-	-	-	-	9 400	8 980	9 393
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land												
Rental from Fixed Assets												
Licence and permits												
Operational Revenue		-	138	-	-	-	-	-	-	138	320	335
Non-Exchange Revenue												
Property rates	2	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes												
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-
Licences or permits		597	660	-	-	-	-	-	-	660	650	680
Transfer and subsidies - Operational		40 977	41 148	-	-	-	-	-	-	41 148	46 216	44 309
Interest												
Fuel Levy		181 398	181 398	-	-	-	-	-	-	181 398	184 806	192 095
Operational Revenue												
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations												
Total Revenue (excluding capital transfers and contributions)		230 697	232 765	-	-	-	-	-	-	232 765	241 172	246 972

2.3. Adjustments to expenditure on allocations and grant programmes

DC40 Dr Kenneth Kaunda - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 25/06/2024

Description	Ref	Budget Year 2023/24							Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget A	Prior Adjusted 7 A1	Multi-year capital 8 B	Nat. or Prov. Govt 9 C	Other Adjusts. 10 D	Total Adjusts. 11 E	Adjusted Budget 12 F	Adjusted Budget	Adjusted Budget
R thousands										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		38 097	38 268	–	–	–	–	38 268	42 716	40 648
Local Government Equitable Share		32 150	32 150	–	–	–	–	32 150	33 503	32 664
Energy Efficiency and Demand Side Management Grant	3	–	–	–	–	–	–	–	4 000	4 000
Expanded Public Works Programme Integrated Grant		2 306	2 177	–	–	–	–	2 177	1 452	–
Local Government Financial Management Grant		1 000	1 000	–	–	–	–	1 000	1 000	1 100
Municipal Disaster Relief Grant		–	300	–	–	–	–	300	–	–
Municipal Systems Improvement Grant		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant		2 641	2 641	–	–	–	–	2 641	2 761	2 884
Provincial Government:		–	–	–	–	–	–	–	–	–
District Municipality:	5	–	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Other grant providers:		2 880	2 880	–	–	–	–	2 880	3 500	3 661
Education Training and Development Practices SETA		2 880	2 880	–	–	–	–	2 880	3 500	3 661
Parent Municipality		–	–	–	–	–	–	–	–	–
Production		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	6	40 977	41 148	–	–	–	–	41 148	46 216	44 309
Capital Transfers and Grants										
National Government:		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant		–	–	–	–	–	–	–	–	–
Provincial Government:		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	6	–	–	–	–	–	–	–	–	–
TOTAL RECEIPTS OF TRANSFERS & GRANTS		40 977	41 148	–	–	–	–	41 148	46 216	44 309

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 - 25/06/2024

Budget Year 2023/24													Budget Year +1 2024/25	Budget Year +2 2025/26
Description	Ref	Original Budget	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjsts. 11 F	Total Adjsts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget		
R thousands														
Cash transfers to other municipalities														
[insert description]	1								-	-				
[insert description]									-	-				
[insert description]									-	-				
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-		
Cash transfers to Entities/Other External Mechanisms														
Ts_O_M_Munic Ent	2	1 800	2 750	-	-	-	-	-	-	2 750	-	-		
[insert description]									-	-				
[insert description]									-	-				
TOTAL ALLOCATIONS TO ENTITIES/EMS*		1 800	2 750	-	-	-	-	-	-	2 750	-	-		
Cash transfers to other Organs of State														
[insert description]	3								-	-				
[insert description]									-	-				
[insert description]									-	-				
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-		
Cash transfers to other Organisations														
Non Prof: Tourism	4	100	0	-	-	-	-	-	-	0	100	105		
Non Prof: Unspecified		-	-	-	-	-	-	-	-	-	-	-		
Priv Ent: Subs N-Fin Entrpr - Product		30	0	-	-	-	-	-	-	0	30	31		
Ts_O_M_Pe_Oth Trf Pe_Unspecified		100	0	-	-	-	-	-	-	0	-	-		
[insert description]									-	-				
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		230	0	-	-	-	-	-	-	0	130	136		
TOTAL CASH TRANSFERS	5	2 030	2 750	-	-	-	-	-	-	2 750	130	136		
Hh_Oth Trans: Bursaries Non Employee														
Hh_Oth Trans: Bursaries Non Employee		1 000	800	-	-	-	-	-	-	-	1 000	1 046		
Hh_Oth Trans: Epwp - Skill Dev & Train		-	-	-	-	-	-	-	-	-	-	-		
Hh_Oth Trans: Rural Dev - Food Prod & Sec		2 900	0	-	-	-	-	-	-	0	2 900	3 033		
Hh_Ssp Soc Ass: Poverty Relief		-	-	-	-	-	-	-	-	-	-	-		
Ts_O_M_Hh_Cash_Farmer Supp H/H (Cash)		-	-	-	-	-	-	-	-	-	-	-		
Ts_O_M_Hh_Cash_Unspecified		200	0	-	-	-	-	-	-	0	100	105		
[insert description]	1								-	-				
[insert description]									-	-				
[insert description]									-	-				
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-		
Non-cash transfers to Entities/Other External Mechanisms														
[insert description]	2								-	-				
[insert description]									-	-				
[insert description]									-	-				
TOTAL ALLOCATIONS TO ENTITIES/EMS*		-	-	-	-	-	-	-	-	-	-	-		
Non-cash transfers to other Organs of State														
[insert description]	3								-	-				
[insert description]									-	-				
[insert description]									-	-				
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-		
Non-cash transfers to other Organisations														
[insert description]	4								-	-				
[insert description]									-	-				
[insert description]									-	-				
TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	-	-	-	-	-		
TOTAL NON-CASH TRANSFERS	5	-	-	-	-	-	-	-	-	-	-	-		
TOTAL TRANSFERS		2 030	2 750	-	-	-	-	-	-	2 750	130	136		

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

Councillors

- The proposed adjustment on Remuneration of Councillors totals to **R12.2 Million**. There has been a reduction of **R227 Thousand** on the Remuneration of Councillors as compared to **R12.4 Million** approved budget.

Senior Officials and Municipal Staff

- The proposed adjustment on Employee related cost totals to **R130.3 Million**. The Employee related costs has been increased by **R4.6 Million** from the approved budget of **R125.6 Million**.

The increase will cater for: the Upper Limits of Senior Managers, Post Retirement Benefits.

DC40 Dr Kenneth Kaunda - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 25/06/2024

Summary of remuneration		Ref	Budget Year 2023/24									% change
			Original Budget A	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	
R thousands												
Councillors (Political Office Bearers plus Other)												
Basic Salaries and Wages			8 407	8 312			-		-		8 312	-1.1%
Pension and UIF Contributions			390	445			-		-		445	14.2%
Medical Aid Contributions			296	107			-		-		107	-63.8%
Motor Vehicle Allowance			1 570	1 414			-		-		1 414	-9.9%
Cellphone Allowance			869	908			-		-		908	
Housing Allowances			-	-			-		-		-	
Other benefits and allowances			900	1 018			-		-		1 018	
Sub Total - Councillors			12 432	12 204			-		-		12 204	-1.8%
% increase				(0)								
Senior Managers of the Municipality												
Basic Salaries and Wages			5 625	4 435	-		-		-		4 435	-21.2%
Pension and UIF Contributions			-	-	-		-		-		-	
Medical Aid Contributions			72	0	-		-		-		0	-100.0%
Overtime			-	-	-		-		-		-	
Performance Bonus			169	315	-		-		-		315	
Motor Vehicle Allowance			1 350	1 142	-		-		-		1 142	-15.4%
Cellphone Allowance			152	134	-		-		-		134	-12.2%
Housing Allowances			-	-	-		-		-		-	
Other benefits and allowances			-	107	-		-		-		107	
Payments in lieu of leave			-	425	-		-		-		425	
Sub Total - Senior Managers of Municipality			7 369	6 557	-		-		-		6 557	-11.0%
% increase				(0)								
Other Municipal Staff												
Basic Salaries and Wages			73 702	75 600	-	-	-	-	-		75 600	2.6%
Pension and UIF Contributions			12 972	14 025	-	-	-	-	-		14 025	8.1%
Medical Aid Contributions			5 780	6 188	-	-	-	-	-		6 188	7.1%
Overtime			790	950	-	-	-	-	-		950	20.3%
Performance Bonus			6 574	5 636	-	-	-	-	-		5 636	
Motor Vehicle Allowance			9 005	9 536	-	-	-	-	-		9 536	5.9%
Cellphone Allowance			1 182	1 182	-	-	-	-	-		1 182	0.1%
Housing Allowances			658	601	-	-	-	-	-		601	
Other benefits and allowances			1 423	1 303	-	-	-	-	-		1 303	
Payments in lieu of leave			4 492	3 736	-	-	-	-	-		3 736	-16.8%
Long service awards			430	674	-	-	-	-	-		674	56.7%
Post-retirement benefit obligations			350	2 687	-	-	-	-	-		2 687	667.7%
Entertainment												
Scarcity												
Acting and post related allowance			969	1 676	-	-	-	-	-		1 676	
In kind benefits												
Sub Total - Other Municipal Staff			118 327	123 793	-	-	-	-	-		123 793	4.6%
% increase												
Total Parent Municipality			138 128	142 555	-	-	-	-	-		142 555	3.2%
Board Members of Entities												
Sub Total - Board Members of Entities			-	-	-	-	-	-	-		-	
% increase												
Senior Managers of Entities												
Basic Salaries and Wages												
Sub Total - Senior Managers of Entities			-	-	-	-	-	-	-		-	
% increase												
Other Staff of Entities												
Basic Salaries and Wages												
In kind benefits												
Sub Total - Other Staff of Entities			-	-	-	-	-	-	-		-	
% increase												
Total Municipal Entities			-	-	-	-	-	-	-		-	
TOTAL SALARY, ALLOWANCES & BENEFITS			138 128	142 555	-	-	-	-	-		142 555	3.2%
% increase												
TOTAL MANAGERS AND STAFF			125 696	130 351	-	-	-	-	-		130 351	3.7%

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 total capital budget provided for 2023/2024 financial year amount to **R39.4 Million** and was adjusted to **R36.8 Million**. The proposed adjustment capital budget amount to **R29 Million** and the Capital budget has been reduced by **R7.7 Million**. (see tables below)

Table 5 (a): Capital Expenditure Breakdown

DR KENNETH KAUNDA DISTRICT MUNICIPALITY ADJUSTMENT BUDGET 2023 / 2024											
CAPITAL EXPENDITURE LIST											
			CURRENT YEAR 2023/ 2024					REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
NO	DEPARTMENT	DESCRIPTION	Budget	1st Ajustment Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Exp (20 Jun)	YTD Actual	Balance	% Exp
1	EXECUTIVE MAYOR	OFFICE EQUIPMENT	30 000.00	-	-	-	-	-	-	-	-
2	CHIEF WHIP	OFFICE FURNITURE AND FITTINGS	30 000.00	-	-	-	-	-	-	-	-
3	CHIEF WHIP	OFFICE EQUIPMENT	50 000.00	-	-	-	-	-	-	-	-
4	MUNICIPAL MANAGER	PMS SYSTEM	700 000.00	1 100 000.00	-	1 100 000.00	-	-	-	-	-
5	MUNICIPAL MANAGER	OFFICE EQUIPMENT	430 000.00	-	-	-	-	-	-	-	-
6	MUNICIPAL MANAGER	COMMUNICATION EQUIPMENT	1 400 000.00	900 000.00	-	-	900 000.00	782 608.70	-	900 000.00	-
7	CORPORATE SERVICES	NETWORK UPGRADE	500 000.00	300 000.00	-	300 000.00	-	-	-	-	-
8	CORPORATE SERVICES	ELECTRONIC RECORD SYSTEM	300 000.00	-	-	-	-	-	-	-	-
9	CORPORATE SERVICES	FLEET	1 000 000.00	3 000 000.00	-	3 000 000.00	-	-	-	-	-
10	CORPORATE SERVICES	OFFICE FURNITURE AND FITTINGS	100 000.00	100 000.00	-	80 000.00	180 000.00	39 500.00	39 500.00	140 500.00	21.94
11	CORPORATE SERVICES	COMPUTER EQUIPMENT	500 000.00	500 000.00	-	-	500 000.00	-	54 900.00	445 100.00	10.98
12	CORPORATE SERVICES	TELEPHONE SYSTEM	800 000.00	500 000.00	-	500 000.00	-	-	-	-	-
13	CORPORATE SERVICES	SERVER ROOM UPGRADE	500 000.00	300 000.00	-	300 000.00	-	-	-	-	-
14	CORPORATE SERVICES	AIRCONDITIONING EQUIPMENT	300 000.00	200 000.00	-	170 000.00	30 000.00	-	25 900.00	4 100.00	86.33
15	BTO	FINANCIAL SYSTEM	2 500 000.00	2 500 000.00	-	844 000.00	1 656 000.00	707 782.02	1 655 652.17	347.83	99.98
16	BTO	OFFICE FURNITURE AND FITTINGS	60 000.00	-	-	-	-	-	-	-	-
17	LED & PLANNING	SPECIAL VEHICLE	2 000 000.00	-	-	-	-	-	-	-	-
18	LED & PLANNING	WATER PROJECTS	1 500 000.00	1 430 000.00	-	2 000.00	1 428 000.00	-	1 427 706.71	293.29	99.98
19	LED & PLANNING	SANITATION PROJECTS	2 000 000.00	3 070 000.00	-	-	3 070 000.00	203 571.40	2 803 260.39	266 739.61	91.31
20	LED & PLANNING	OFFICE FURNITURE AND FITTINGS	50 000.00	-	-	-	-	-	-	-	-
21	LED & PLANNING	CONSTRUCT MUNICIPAL OFFICES	10 000 000.00	20 000 000.00	-	-	20 000 000.00	-	20 000 000.00	-	100.00
22	LED & PLANNING	CULTURAL VILLAGE	1 000 000.00	-	-	-	-	-	-	-	-
23	COMMUNITY SERVICES	DISASTER MANAGEMENT SPATIAL SYSTEM	1 200 000.00	-	-	-	-	-	-	-	-
24	COMMUNITY SERVICES	WATER TANKER TRUCK & EQUIPMENT	2 200 000.00	-	-	-	-	-	-	-	-
25	COMMUNITY SERVICES	FLOODS AND DISASTER RESPONSE VEHICLE	1 500 000.00	-	-	-	-	-	-	-	-
26	COMMUNITY SERVICES	LANDFILL SITE DISTRICT	3 400 000.00	-	-	-	-	-	-	-	-
27	COMMUNITY SERVICES	TOOLS	250 000.00	1 350 000.00	-	595 000.00	755 000.00	-	754 018.04	981.96	99.87
28	COMMUNITY SERVICES	PEST CONTROL EQUIPMENT	100 000.00	150 000.00	-	-	150 000.00	-	-	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	200 000.00	-	90 000.00	290 000.00	-	-	290 000.00	-
31	COMMUNITY SERVICES	SOLID WASTE BULK CONTAINERS/WASTEBINS	1 000 000.00	1 000 000.00	410 000.00	590 000.00	-	-	-	-	-
32	COMMUNITY SERVICES	OFFICE FURNITURE AND FITTINGS	350 000.00	50 000.00	-	50 000.00	100 000.00	-	-	100 000.00	-
33	COMMUNITY SERVICES	CONSTRUCTION OF MHS OFFICE AT MHLM	2 500 000.00	-	-	-	-	-	-	-	-
34	COMMUNITY SERVICES	UPGRADE OF DISASTER CENTRE	150 000.00	150 000.00	410 000.00	560 000.00	-	-	-	-	-
TOTAL			39 450 000.00	36 850 000.00	-	7 791 000.00	29 059 000.00	1 247 319.32	26 760 937.31	2 298 062.69	92.09

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

	CAPITAL EXPENDITURE									
		CURRENT YEAR 2023/ 2024					REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
	DEPARTMENT	Budget	Budget	Budget	Adjustments	Adjusted Budget	Curr Mth Exp (20 Jun)	YTD Actual	Balance	% Exp
				Virements						
1	EXECUTIVE MAYOR	30 000.00	-	-	-	-	-	-	-	-
2	SPEAKER	-	-	-	-	-	-	-	-	-
3	CHIEF WHIP	80 000.00	-	-	-	-	-	-	-	-
4	COUNCILLORS	-	-	-	-	-	-	-	-	-
5	MUNICIPAL MANAGER ADMINISTRATION	2 530 000.00	2 000 000.00	-	- 1 100 000.00	900 000.00	- 782 608.70	-	900 000.00	-
6	CORPORATE SERVICES	4 000 000.00	4 900 000.00	-	- 4 190 000.00	710 000.00	39 500.00	120 300.00	589 700.00	16.94
7	BUDGET AND TREASURY	2 560 000.00	2 500 000.00	-	- 844 000.00	1 656 000.00	- 707 782.02	1 655 652.17	347.83	99.98
8	LED & PLANNING	16 550 000.00	24 500 000.00	-	- 2 000.00	24 498 000.00	203 571.40	24 230 967.10	267 032.90	98.91
9	COMMUNITY SERVICES	13 700 000.00	2 950 000.00	-	- 1 655 000.00	1 295 000.00	-	754 018.04	540 981.96	58.23
	TOTAL	39 450 000.00	36 850 000.00	-	- 7 791 000.00	29 059 000.00	- 1 247 319.32	26 760 937.31	2 298 062.69	92.09

2.8. Other supporting documents

DC40 Dr Kenneth Kaunda - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 25/06/2024

Budget Year 2023/24															Medium Term Revenue and Expenditure Framework		
Description	Ref	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	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands																	
Revenue by Vote																	
Vote 01 - Executive Council		-	-	-		-	-	-	-	-	-	-	-	-	-	-	
Vote 02 - Municipal Manager		-	-	-		-	-	-	-	-	-	-	-	-	-	-	
Vote 03 - Corporate Services		-	-	-		-	-	-	-	-	-	-	2 880	2 880	3 500	3 661	
Vote 04 - Financial Services		-	-	-		-	-	-	-	-	-	-	224 107	224 107	228 809	235 747	
Vote 05 - Led & Planning		-	-	-		-	-	-	-	-	-	-	4 818	4 818	8 213	6 884	
Vote 06 - Community Services		-	-	-		-	-	-	-	-	-	-	960	960	650	680	
Vote 07 - -		-	-	-		-	-	-	-	-	-	-	-	-	-	-	
Vote 08 - -		-	-	-		-	-	-	-	-	-	-	-	-	-	-	
Vote 09 -		-	-	-		-	-	-	-	-	-	-	-	-	-	-	
Vote 10 -		-	-	-		-	-	-	-	-	-	-	-	-	-	-	
Vote 11 -		-	-	-		-	-	-	-	-	-	-	-	-	-	-	
Vote 12 -		-	-	-		-	-	-	-	-	-	-	-	-	-	-	
Vote 13 -		-	-	-		-	-	-	-	-	-	-	-	-	-	-	
Vote 14 -		-	-	-		-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - Other		-	-	-		-	-	-	-	-	-	-	-	-	-	-	
Total Revenue by Vote		-	-	-		-	-	-	-	-	-	-	232 765	232 765	241 172	246 972	
Expenditure by Vote																	
Vote 01 - Executive Council		-	-	-		-	-	-	-	-	-	-	24 424	24 424	26 016	27 150	
Vote 02 - Municipal Manager		-	-	-		-	-	-	-	-	-	-	48 627	48 627	49 287	51 555	
Vote 03 - Corporate Services		-	-	-		-	-	-	-	-	-	-	35 486	35 486	37 328	38 708	
Vote 04 - Financial Services		-	-	-		-	-	-	-	-	-	-	37 446	37 446	30 890	32 331	
Vote 05 - Led & Planning		-	-	-		-	-	-	-	-	-	-	46 615	46 615	35 358	33 082	
Vote 06 - Community Services		-	-	-		-	-	-	-	-	-	-	64 848	64 848	62 079	64 034	
Vote 07 - -		-	-	-		-	-	-	-	-	-	-	-	-	-	-	
Vote 08 - -		-	-	-		-	-	-	-	-	-	-	-	-	-	-	
Vote 09 -		-	-	-		-	-	-	-	-	-	-	-	-	-	-	
Vote 10 -		-	-	-		-	-	-	-	-	-	-	-	-	-	-	
Vote 11 -		-	-	-		-	-	-	-	-	-	-	-	-	-	-	
Vote 12 -		-	-	-		-	-	-	-	-	-	-	-	-	-	-	
Vote 13 -		-	-	-		-	-	-	-	-	-	-	-	-	-	-	
Vote 14 -		-	-	-		-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - Other		-	-	-		-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure by Vote		-	-	-		-	-	-	-	-	-	-	257 445	257 445	240 959	246 860	
Surplus/ (Deficit)		-	-	-		-	-	-	-	-	-	-	(24 680)	(24 680)	213	111	

DC40 Dr Kenneth Kaunda - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 25/06/2024

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
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue - Functional																
<i>Governance and administration</i>		-	-	-	-	-	-	-	-	-	-	-	-	226 987	226 987	232 309
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-	-	-	-	226 987	226 987	232 309
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-	-	-	-	960	960	650
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	960	960	650
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	-	-	-	-	-	-	-	-	-	-	-	4 818	4 818	8 213
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	4 818	4 818	8 213
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		-	-	-	-	-	-	-	-	-	-	-	-	232 765	232 765	241 172
Expenditure - Functional																
<i>Governance and administration</i>		-	-	-	-	-	-	-	-	-	-	-	-	145 983	145 983	143 521
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	65 774	65 774	67 373
Finance and administration		-	-	-	-	-	-	-	-	-	-	-	-	72 932	72 932	68 218
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	7 277	7 277	7 931
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-	-	-	-	64 848	64 848	62 079
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	64 848	64 848	62 079
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	-	-	-	-	-	-	-	-	-	-	-	46 615	46 615	35 358
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	46 615	46 615	35 358
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional		-	-	-	-	-	-	-	-	-	-	-	-	257 445	257 445	240 959
Surplus/ (Deficit) 1.		-	-	-	-	-	-	-	-	-	-	-	-	(24 680)	(24 680)	213

DC40 Dr Kenneth Kaunda - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 25/06/2024

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	Budget	Budget	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		-	-	-	-	-	-	-	-	-	-	-	9 400	9 400	8 980	9 393
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land														-	-	-
Rental from Fixed Assets														-	-	-
Licence and permits														-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	138	138	320	335
Non-Exchange Revenue																
Property rates														-	-	-
Surcharges and Taxes														-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	660	660	650	680
Transfer and subsidies - Operational		-	-	-	-	-	-	-	-	-	-	-	41 148	41 148	46 216	44 309
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	181 398	181 398	184 806	192 095
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations														-	-	-
Total Revenue		-	-	-	-	-	-	-	-	-	-	-	9 538	9 538	9 300	9 728
Expenditure By Type																
Employee related costs		-	-	-	-	-	-	-	-	-	-	-	128 675	128 675	133 144	139 269
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	12 204	12 204	13 192	13 799
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		-	-	-	-	-	-	-	-	-	-	-	7 097	7 097	5 055	5 288
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation		-	-	-	-	-	-	-	-	-	-	-	6 988	6 988	7 184	7 514
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-	-	-	45 812	45 812	40 373	37 721
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	3 690	3 690	4 530	4 738
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs		-	-	-	-	-	-	-	-	-	-	-	51 303	51 303	36 136	37 124
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		-	-	-	-	-	-	-	-	-	-	-	255 770	255 770	239 613	245 453
Surplus/(Deficit)		-	-	-	-	-	-	-	-	-	-	-	(246 231)	(246 231)	(230 313)	(235 725)
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	-	-	-	-	-	(246 231)	(246 231)	(230 313)	(235 725)

DC40 Dr Kenneth Kaunda - Supporting Table SB15 Adjustments Budget - monthly cash flow - 25/06/2024

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	Budget	Budget	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													9 400	9 400	8 980	9 393
Interest earned - outstanding debtors																
Dividends received																
Fines, penalties and forfeits																
Licences and permits													660	660	650	680
Agency services																
Transfers and Subsidies - Operational													35 456	35 456	35 955	33 764
Other revenue													184 608	184 608	188 826	196 251
Cash Receipts by Source													230 124	230 124	234 411	240 088
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)													2 641	2 641	6 761	6 884
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
Total Cash Receipts by Source													232 765	232 765	241 172	246 972
Cash Payments by Type																
Employee related costs													130 351	130 351	134 490	140 677
Remuneration of councillors													12 204	12 204	13 192	13 799
Finance charges																
Bulk purchases - Electricity																
Acquisitions - water & other inventory													7 097	7 097	5 055	5 288
Contracted services													45 812	45 812	40 373	37 721
Transfers and grants - other municipalities													1 810	1 810	4 530	4 738
Transfers and grants - other																
Other expenditure													51 303	51 303	36 136	37 124
Cash Payments by Type													248 578	248 578	233 775	239 346
Other Cash Flows/Payments by Type																
Capital assets													29 059	29 059	29 950	5 125
Repayment of borrowing																
Other Cash Flows/Payments																
Total Cash Payments by Type													277 637	277 637	263 725	244 471
NET INCREASE/(DECREASE) IN CASH HELD													(44 871)	(44 871)	(22 553)	2 501
Cash/cash equivalents at the month/year beginning:		96 782	96 782	96 782	96 782	96 782	96 782	96 782	96 782	96 782	96 782	96 782	96 782	96 782	51 911	29 358
Cash/cash equivalents at the month/year end:		96 782	96 782	96 782	96 782	96 782	96 782	96 782	96 782	96 782	96 782	96 782	51 911	51 911	29 358	31 859

DC40 Dr Kenneth Kaunda - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 25/06/2024

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	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Multi-year expenditure appropriation	1															
Vote 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													0	0		
Vote 02 - Municipal Manager													900	900	300	150
Vote 03 - Corporate Services													710	710	8 000	2 575
Vote 04 - Financial Services													1 656	1 656	1 200	800
Vote 05 - Led & Planning													24 498	24 498	6 200	
Vote 06 - Community Services													1 295	1 295	14 250	1 600
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												29 059	29 059	29 950	5 125
Total Capital Expenditure	2												29 059	29 059	29 950	5 125

DC40 Dr Kenneth Kaunda - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 25/06/2024

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												
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		5 400	3 070	-	-	-	-	-	-	3 070	1 000	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		2 000	3 070	-	-	-	-	-	-	3 070	-	-
Pump Station										-		
Reticulation										-		
Waste Water Treatment Works		2 000	3 070	-	-	-	-	-	-	3 070	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities										-		
Capital Spares										-		
Solid Waste Infrastructure		3 400	0	-	-	-	-	-	-	0	1 000	-
Landfill Sites		3 400	0	-	-	-	-	-	-	0	1 000	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Lines										-		
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps										-		
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community Assets		11 000	20 000	-	-	-	-	-	-	20 000	4 500	-
Community Facilities		11 000	20 000	-	-	-	-	-	-	20 000	4 500	-
Halls		-	-	-	-	-	-	-	-	-	-	-
Centres		1 000	0	-	-	-	-	-	-	0	1 000	-
Parks		10 000	20 000	-	-	-	-	-	-	20 000	3 500	-
Public Open Space										-		
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities										-		
Outdoor Facilities										-		
Capital Spares										-		
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property										-		
Unimproved Property										-		
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property										-		
Unimproved Property										-		
Other assets		2 950	(380)	-	-	-	-	410	410	30	2 000	120
Operational Buildings		2 950	(380)	-	-	-	-	410	410	30	2 000	120
Municipal Offices		2 950	(380)	-	-	-	-	410	410	30	2 000	120
Housing												
Staff Housing												
Social Housing		-	-	-	-	-	-	-	-	-	-	-
Capital Spares										-		
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets										-		
Intangible Assets		5 200	1 656	-	-	-	-	-	-	1 656	3 800	1 905
Servitudes										-		
Licences and Rights		5 200	1 656	-	-	-	-	-	-	1 656	3 800	1 905
Water Rights										-		
Effluent Licenses										-		
Solid Waste Licenses										-		
Computer Software and Applications		5 200	1 656	-	-	-	-	-	-	1 656	3 800	1 905
Load Settlement Software Applications										-		
Unspecified										-		
Computer Equipment		3 200	1 400	-	-	-	-	-	-	1 400	2 500	800
Computer Equipment		3 200	1 400	-	-	-	-	-	-	1 400	2 500	800
Furniture and Office Equipment		1 100	280	-	-	-	-	-	-	280	2 100	500
Furniture and Office Equipment		1 100	280	-	-	-	-	-	-	280	2 100	500
Machinery and Equipment		2 400	1 605	-	-	-	-	(410)	(410)	1 195	4 550	800
Machinery and Equipment		2 400	1 605	-	-	-	-	(410)	(410)	1 195	4 550	800
Transport Assets		4 700	0	-	-	-	-	-	-	0	8 500	1 000
Transport Assets		4 700	0	-	-	-	-	-	-	0	8 500	1 000
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 new assets to be adjusted		1	35 950	27 631	-	-	-	-	-	27 631	28 950	5 125

DC40 Dr Kenneth Kaunda - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 25/06/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
R thousands												
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		1 500	1 428	-	-	-	-	-	-	1 428	1 000	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1 500	1 428	-	-	-	-	-	-	1 428	1 000	-
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Reservoirs		1 500	1 428	-	-	-	-	-	-	1 428	1 000	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
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	1 428	-	-	-	-	-	-	1 428	1 000	-

DC40 Dr Kenneth Kaunda - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 25/06/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjus. 12 F	Total Adjus. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
R thousands												
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		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Other assets		500	450	-	-	-	-	-	-	450	2 450	1 680
Operational Buildings		500	450	-	-	-	-	-	-	450	2 450	1 680
Municipal Offices		500	450	-	-	-	-	-	-	450	2 450	1 680
Housing		-	-	-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		500	(30)	-	-	-	-	30	30	-	300	314
Computer Equipment		500	(30)	-	-	-	-	30	30	-	300	314
Furniture and Office Equipment		152	64	-	-	-	-	-	-	64	250	-
Furniture and Office Equipment		152	64	-	-	-	-	-	-	64	250	-
Machinery and Equipment		190	50	-	-	-	-	-	-	50	400	418
Machinery and Equipment		190	50	-	-	-	-	-	-	50	400	418
Transport Assets		80	850	-	-	-	-	(50)	(50)	800	100	105
Transport Assets		80	850	-	-	-	-	(50)	(50)	800	100	105
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	1 384	-	-	-	-	(20)	(20)	1 364	3 500	2 517

DC40 Dr Kenneth Kaunda - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 25/06/2024

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
		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	–	–	–	–	–	–	1 093	1 093	1 143
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		1 093	1 093	–	–	–	–	–	–	1 093	1 093	1 143
Data Centres		1 093	1 093	–	–	–	–	–	–	1 093	1 093	1 143
Core Layers		–	–	–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Community Assets		585	585	–	–	–	–	–	–	585	585	612
Community Facilities		585	585	–	–	–	–	–	–	585	585	612
Halls		585	585	–	–	–	–	–	–	585	585	612
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Indoor Facilities		–	–	–	–	–	–	–	–	–	–	–
Outdoor Facilities		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–	–	–
Other assets		413	413	–	–	–	–	–	–	413	413	432
Operational Buildings		413	413	–	–	–	–	–	–	413	413	432
Municipal Offices		413	413	–	–	–	–	–	–	413	413	432
Housing		–	–	–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		924	924	–	–	–	–	–	–	924	924	966
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		924	924	–	–	–	–	–	–	924	924	966
Computer Software and Applications		924	924	–	–	–	–	–	–	924	924	966
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		1 416	1 416	–	–	–	–	–	–	1 416	1 429	1 494
Computer Equipment		1 416	1 416	–	–	–	–	–	–	1 416	1 429	1 494
Furniture and Office Equipment		799	799	–	–	–	–	–	–	799	956	1 000
Furniture and Office Equipment		799	799	–	–	–	–	–	–	799	956	1 000
Machinery and Equipment		322	322	–	–	–	–	–	–	322	322	337
Machinery and Equipment		322	322	–	–	–	–	–	–	322	322	337
Transport Assets		1 436	1 436	–	–	–	–	–	–	1 436	1 462	1 529
Transport Assets		1 436	1 436	–	–	–	–	–	–	1 436	1 462	1 529
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	–	–	–	–	–	–	6 988	7 184	7 514

2.9. Municipal manager's quality certificate