

**DR. KENNETH  
KAUNDA**

DISTRICT MUNICIPALITY



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

# **ADJUSTMENT BUDGET**

**2024 / 2025**





# **DR KENNETH KAUNDA DISTRICT MUNICIPALITY**

## **ADJUSTMENT BUDGET**

**2024 / 2025**



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## **PART 1: ADJUSTMENT BUDGET**

### **Purpose of the Approval of the Adjustment Budget for the Financial Year 2024/2025**

The purpose of this report is to submit the Adjustment Budget for 2024/2025 to Council in line with the provisions of the Municipal Finance Management Act section 28 that stipulate that the municipal council may revise an approved annual Budget through an Adjustment Budget.

#### **1.1. Mayor's Report**

Honourable Speaker, Cllr. XolileNxozana, Single-Whip, Cllr J Lesie, Single whips of opposition parties, honourable councillors, the Municipal Manager, Senior managers, officials of the Dr Kenneth Kaunda District Municipality, chairpersons of council committee and officials from other government departments if any.

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

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

Honourable Speaker, the 2024/2025 Adjustment Budget is presented subsequent to vigorous engagement which includes:

- (i) Mid-Year Budget and Performance Assessment in line with Section 72 of the MFMA. The Section 72 was tabled in the previous council which took place in January 2025 as per Council resolution A 36/01/2025.  
The Mayoral Committee members observed closely the poor spending in some critical areas of service delivery. Poor spending on capital expenditure was a great concern and including misalignment or discrepancies between SDBIP and Capital budget. The MAYCO recommended an urgent remedial action plan to address the challenges around the procurement processes.
- (ii) The Mid-Year Budget and Performance Assessment feedback by the Provincial Treasury has not taken place yet. Never the less the Mayoral committee took the initiative to act progressive to remedy the discrepancies and misalignment in the performance of the municipality.
- (iii) The Budget Steering Committee Meeting which took place on 19<sup>th</sup> February 2024
- (iv) Oversight by Executive Mayor and members of the MAYCO in line with Section 54 of the Municipal Finance Management Act. MFMA Section 52(d) report was also considered.

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



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

### Under Operating Revenue Budget

- The total operating revenue is adjusted upwards by R310 000 ( Three hundred and ten thousand ) to R241.4 million. The increase relates to:
  - Commission: Insurance
  - Skills Development levy
  - Sale of tender documents
  - Health certificates

### Under Operating Expenditure Budget

The total operating expenditure is adjusted upwards by **R6.1 million** to **R246.9 million**. It must be noted that the shortfall under other expenditure line items were addressed by means of a virement in between the departments. The major expenditure contributed to the increase

LINE ITEM	ADDITIONAL BUDGET	MOTIVATIONS
Personnel: EPWPs	R 4 064 000	The delay in the appointments of EPWPs
Security Services.	R 1 526 000	To cater for firearm security guard during the tender briefing sessions to address disruptions and for the municipality to comply with PSIRA requirements by providing security. The original budget didn't cater for additional or unforeseen services.
External Audit Fees	R 2 600 000	To cater for the additional audit fees for Dr KKDM and the audit fees of the Economic Agency
Stipends for CBP	R1 400 000	To cater for the shortfall budgeted
Lease building	R2 400 000	To cater for ever increasing on the rental amount.

The proposed budget adjustment on expenditure totals to **R266.2 million** comprising of **R247.1 million** for operating expenditure and **R19.1 million** for capital expenditure (see table 1 below).

In view of the aforementioned, the following table is a consolidated overview of the proposed 2024/2025 Budget Adjustment

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

	FINANCIAL YEAR: 2024 / 2025		
	Approved Budget	Adjustments	Adjustment Budget
TOTAL REVENUE	- 241 172 000.00	- 310 000.00	- 241 482 000.00
TOTAL EXPENDITURE	240 959 000.00	6 167 604.00	247 126 604.00
<b>(Surplus) / Deficit</b>	<b>- 213 000.00</b>	<b>5 857 604.00</b>	<b>5 644 604.00</b>
TOTAL CAPITAL EXPENDITURE	29 950 000.00	- 10 790 000.00	19 160 000.00
<b>TOTAL ADJUSTMENT BUDGET</b>	<b>270 909 000.00</b>	<b>- 4 622 396.00</b>	<b>266 286 604.00</b>



Honourable councillors, the 2024/2025 Adjustment Budget as presented has a deficit of **R 5.8 million**. The non-cash items totalling to **R 7.1 million** for the depreciation and impairment has been set off. The capital expenditure will be funded by tapping in to the Dr KKDM's cash backed reserves. The Table B7 of Adjustment Budget Annexure 1 measures the level of cash-inflow versus the cash-outfall.

It must also be noted that the Executive Mayor, with the support of the Municipal Manager, formally wrote to the National Treasury requesting an increase in the DORA allocation for the municipality. This request was made in order to compensate for the unbudgeted spending in the Fire Department and Environmental Health sectors, which were assigned to the municipality without any corresponding funding from the National Treasury. This gap in funding has placed significant strain on the municipality's budget, prompting the need for additional financial support to ensure that these essential services continue to operate effectively.

### **Recommendations:**

1. Cognisance be taken that:

- 1.1. Sections 28(2) and 69(2) of the Municipal Finance Management Act, 2003 (Act No 56 of 2003) and Municipal Adjustment Budget Regulation, Government Gazette 32141 of 17 April 2009 regarding the handling of Adjustment Budget Adjustments;
- 1.2. The MFMA does not provide for public participation with regard to the approval of an Adjustment Budget, as the adjustments are done under unexpected or unforeseeable circumstances which could not be avoided.
- 1.3. The Adjustment Budget related policies as approved with the 2024/2025 MTREF annual Adjustment Budget remains unchanged.
- 1.4. The Operating Revenue Adjustment Budget will increase by **R310 000.00. (Three Hundred and Ten Thousand)**
- 1.5. The Operating Expenditure Adjustment Budget will increase by **R6 167 604.00 (Six Million, One hundred and Sixty-Seven Thousand, Six Hundred and Four Rand)**.
- 1.6. The Capital Adjustment Budget will decrease by **R10 790 000.00 (Ten Million, Seven hundred and Ninety Thousand)** from the approved budget of **R29 950 000.00 (Twenty-Nine Million, Nine Hundred and Fifty Thousand)**.
2. That the Adjustment Budget 2024/2025 is a cash funded with the Surplus of **R1 538 961 (One Million, Five Hundred and Thirty-Eighty Thousand, Nine Hundred and Sixty-One)** after the Non-Cash Items (Depreciation and Impairment Losses) has been set off as per the B Schedule.
3. That the Adjustment Budget 2024/2025 revenue funding of **R241 482 000.00 (Two Hundred and Forty-One Million, Four Hundred and Eighty-Two)** as per the B Schedule is tabled for approval.
4. That the Adjustment Budget 2024/2025 operating expenditure of **R247 126 604.00 (Two Hundred and Forty-Seven Million, One Hundred and Twenty-Six Thousand, Six Hundred and Four Rand)** as per the B Schedule is tabled for approval.
5. That the Adjustment Budget 2024/2025 capital expenditure of **R19 160 000.00 (Nineteen Million, One Hundred and Sixty Thousand)** as per the B Schedule is tabled for approval.
6. That the Adjustment Budget 2024/2025 funding from reversal of depreciation: non cash item of **R7 183 565 (Seven Million, One Hundred and Eighty-Three Thousand, Five-Hundred and Sixty-Five Rand)** as per the B Schedule is tabled for approval.
7. That Service Delivery and Budget Implementation Plan (SDBIP) be revised to reflect the adjustments made on the 2024/2025 approved Adjustment Budget.



8. That the Procurement Plan be revised to reflect the adjustments made on the 2024/2025 approved Adjustment Budget.
9. That the Dr Kenneth Kaunda District Municipality Adjustment Budget for 2024/2025 as per the B Schedule is tabled for approval.
10. That the Adjustment Budget of the Dr Kenneth Kaunda District Municipality once approved by Council be submitted to National and Provincial Treasury as required by MFMA.

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

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

**I thank you**

### **Background**

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

#### **Municipal adjustments budgets**

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

#### **Municipal Budget Reporting Regulations**

Timeframes for tabling of an adjustment budget:

- 23 (1) An adjustment budget referred to in section 28(2)(b), (d) and (f) of the Act, may be



tabled in the municipal council any time after the mid-year budget and performance assessment has been tabled in council, but not later than 29 February of the current year.

## **1.2. Council Resolutions**

### **ITEM A.36/01/2025**

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

#### **THEREFORE RESOLVED**

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

**The resolution for approved 2024/2025 Adjustment Budget will be inserted once the Council has resolved.**

## **1.3. Executive Summary**

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

This Adjustment Budget will address the following:

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

The total operating revenue is adjusted upwards by **R310 Thousand** to **R241.4 Million**. The increase relates to:

- Commission Insurance was reduced by **R140 Thousand**
- Skills Development Levy reduced by **R150 Thousand**
- Tender Deposits reduced by **R50 Thousand**
- Health Certificates increased by **R650 Thousand**

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

The total operating expenditure is adjusted upwards by **R6.1 Million** to **R247.1 Million**. The **major adjustments** that led to the increase are:

- Employee Related Costs
- Personnel and Labour – Stipends for **CBPs**
- External Audit Fees



- Personnel and Labour – Stipends for **EPWP** Workers
- Materials - **EPWP** Workers
- Security Services
- Lease Buildings
- Municipal Services
- Photocopiers
- Accommodation
- Audit Committee
- Consultants – Assets (Unauthorised Expenditure – Agency)
- Consultants – AFS (Unauthorised Expenditure – Agency: Liquidation AFS)
- Consultants - Research & Advisory
- Repairs and Maintenance: Vehicles
- Insurance
- Fuel
- COIDA

The proposed budget adjustment on expenditure totals to **R266.2 Million** comprising of **R247.1 Million** for Operating expenditure and **R19.1 Million** for Capital expenditure (see table 1 below).

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

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

	FINANCIAL YEAR: 2024 / 2025		
	Approved Budget	Adjustments	Adjustment Budget
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TOTAL EXPENDITURE	240 959 000.00	6 167 604.00	247 126 604.00
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TOTAL CAPITAL EXPENDITURE	29 950 000.00	- 10 790 000.00	19 160 000.00
<b>TOTAL ADJUSTMENT BUDGET</b>	<b>270 909 000.00</b>	<b>- 4 622 396.00</b>	<b>266 286 604.00</b>



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

**Table 2(a): Executive Summary**

DR KENNETH KAUNDA DISTRICT MUNICIPALITY ADJUSTMENT BUDGET 2024/2025								
EXECUTIVE SUMMARY								
DISCRIPTION	Budget	CURRENT YEAR 2024/ 2025			REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
		Budget Virements	Adjustments	Adjusted Budget	Curr Mth Rec (Jan)	YTD Movement	Balance	% Exp
OPERATIONAL GRANTS	- 231 022 000.00	-	-	- 231 022 000.00	-	- 163 878 685.59	- 67 143 314.41	70.94
INTEREST ON BANK ACCOUNTS	- 1 980 000.00	-	-	- 1 980 000.00	- 88 432.90	- 1 949 715.56	- 30 284.44	98.47
INTEREST ON SHORT TERM INVEST & CALL ACCOUNTS	- 7 000 000.00	-	-	- 7 000 000.00	- 823 047.94	- 823 047.94	- 6 176 952.06	11.76
COMMISSION: INSURANCE	- 170 000.00	-	140 000.00	- 30 000.00	-	-	- 30 000.00	-
SKILLS DEVELOPMENT LEVY REFUND	- 150 000.00	-	150 000.00	-	-	-	-	-
SALE OF: ASSET < CAP THRESH	- 100 000.00	-	-	- 100 000.00	-	-	- 100 000.00	-
SALE OF: PUBLICATION - TENDER DOCUMENTS	- 100 000.00	-	50 000.00	- 50 000.00	-	- 2 500.00	- 47 500.00	5.00
HEALTH CERTIFICATES	- 650 000.00	-	650 000.00	- 1 300 000.00	- 97 921.47	- 1 086 998.71	- 213 001.29	83.62
<b>TOTAL REVENUE</b>	<b>- 241 172 000.00</b>	<b>-</b>	<b>- 310 000.00</b>	<b>- 241 482 000.00</b>	<b>- 1 009 402.31</b>	<b>- 167 740 947.80</b>	<b>- 73 741 052.20</b>	
DISCRIPTION	Budget	CURRENT YEAR 2024/ 2025			REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
		Budget Virements	Adjustments	Adjusted Budget	Curr Mth Exp (Jan)	YTD Movement	Balance	% Exp
EMPLOYEE RELATED COSTS	134 489 974.00	-	4 258 000.00	138 747 974.00	13 159 435.53	90 516 430.72	48 231 543.28	65.24
REMUNERATION OF COUNCILLORS	13 191 805.00	-	-	13 191 805.00	1 066 191.95	7 152 283.31	5 578 521.69	54.22
OUTSOURCED SERVICES	11 682 000.00	-	5 254 000.00	16 936 000.00	775 640.48	5 624 789.55	11 311 210.45	33.21
CONSULTANTS AND PROFESSIONAL SERVICES	16 021 000.00	-	501 975.00	16 522 975.00	704 481.00	6 722 756.62	9 800 218.38	40.69
CONTRACTORS	12 670 000.00	-	384 000.00	12 286 000.00	1 009 263.34	5 618 426.24	6 667 573.76	45.73
OPERATIONAL COSTS	33 635 656.00	-	2 987 371.00	30 648 285.00	3 031 386.08	13 712 260.35	16 936 024.65	44.74
INVENTORY	5 055 000.00	-	625 000.00	4 430 000.00	207 601.92	1 280 563.14	3 249 436.86	28.91
OPERATING LEASES	2 500 000.00	-	2 780 000.00	5 280 000.00	20 913.67	956 955.26	4 323 044.74	18.12
TRANSFER AND SUBSIDIES	4 530 000.00	-	2 630 000.00	1 900 000.00	51 138.00	328 834.05	1 571 165.95	17.31
DEPRECIATION AND AMORTISATION	6 988 565.00	-	-	6 988 565.00	-	-	6 988 565.00	-
<b>TOTAL OPERATING EXPENDITURE</b>	<b>240 764 000.00</b>	<b>-</b>	<b>6 167 604.00</b>	<b>246 931 604.00</b>	<b>19 610 848.13</b>	<b>131 913 299.24</b>	<b>114 657 304.76</b>	<b>53.42</b>
IMPAIRMENT LOSSES	195 000.00	-	-	195 000.00	-	-	195 000.00	-
<b>TOTAL GAINS AND LOSSES</b>	<b>195 000.00</b>	<b>-</b>	<b>-</b>	<b>195 000.00</b>	<b>-</b>	<b>-</b>	<b>195 000.00</b>	<b>-</b>
<b>TOTAL EXPENDITURE</b>	<b>240 959 000.00</b>	<b>-</b>	<b>6 167 604.00</b>	<b>247 126 604.00</b>	<b>19 610 848.13</b>	<b>131 913 299.24</b>	<b>114 852 304.76</b>	<b>53.38</b>
<b>OPERATING SURPLUS/DEFICIT</b>	<b>- 213 000.00</b>	<b>-</b>	<b>5 857 604.00</b>	<b>5 644 604.00</b>	<b>18 601 445.82</b>	<b>- 35 827 648.56</b>	<b>41 111 252.56</b>	<b>- 634.72</b>
<b>NON-CASH ITEMS</b>	<b>- 7 183 565.00</b>			<b>- 7 183 565.00</b>	<b>-</b>	<b>-</b>	<b>7 183 565.00</b>	
<b>OPERATING AFTER NON-CASH ITEMS (SURPLUS/DEFICIT)</b>	<b>- 7 396 565.00</b>			<b>- 1 538 961.00</b>	<b>18 601 445.82</b>	<b>- 35 827 648.56</b>	<b>48 294 817.56</b>	
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>29 950 000.00</b>	<b>-</b>	<b>- 10 790 000.00</b>	<b>19 160 000.00</b>	<b>632 963.64</b>	<b>3 126 831.79</b>	<b>16 033 168.21</b>	<b>16.32</b>



Table 2 (b): Executive Summary – Per Department

DR KENNETH KAUNDA DISTRICT MUNICIPALITY ADJUSTMENT BUDGET 2024/2025									
	OPERATING EXPENDITURE								
		CURRENT YEAR 2024/ 2025				REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
	DEPARTMENT	Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Exp (Jan)	YTD Movement	Balance	% Exp
1	EXECUTIVE MAYOR	7 231 880.00	-	577 416.00	6 654 464.00	263 815.54	2 277 394.80	4 407 069.20	34.22
2	SPEAKER	6 477 161.00	-	1 101 356.00	7 578 517.00	593 218.52	3 855 200.96	3 743 316.04	50.87
3	CHIEF WHIP	2 015 613.00	-	8 100.00	2 023 713.00	115 669.65	845 190.93	1 228 522.07	41.76
4	COUNCILLORS	10 291 561.00	-	10 510.00	10 302 071.00	803 743.36	5 520 327.57	4 320 743.43	53.58
5	MUNICIPAL MANAGER ADMINISTRATION	41 336 367.00	-	1 134 409.00	42 470 776.00	3 362 501.00	26 031 789.35	16 438 986.65	61.29
6	INTERNAL AUDIT	7 930 974.00	-	203 683.00	7 727 291.00	568 733.35	4 674 508.07	3 052 782.94	60.49
7	CORPORATE SERVICES	37 247 793.00	-	930 233.00	36 317 560.00	1 941 699.65	18 779 159.77	17 538 400.23	51.71
8	BUDGET AND TREASURY	30 809 977.00	-	4 931 409.00	35 741 386.00	4 047 119.32	18 145 322.80	17 596 063.21	50.77
9	LED & PLANNING	35 343 263.00	-	674 115.00	34 669 148.00	2 347 068.27	13 100 178.26	21 568 969.74	37.79
10	COMMUNITY SERVICES	62 079 411.00	-	1 367 267.00	63 446 678.00	5 567 279.47	38 684 226.74	24 762 451.26	60.97
	<b>TOTAL</b>	<b>240 764 000.00</b>	<b>-</b>	<b>6 167 604.00</b>	<b>246 931 604.00</b>	<b>19 610 848.13</b>	<b>131 913 299.24</b>	<b>114 657 304.76</b>	<b>53.42</b>
	GAINS AND LOSSES								
		CURRENT YEAR 2024/ 2025				REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
	DEPARTMENT	Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Exp (Jan)	YTD Movement	Balance	% Exp
1	MUNICIPAL MANAGER ADMINISTRATION	20 000.00	-	-	20 000.00	-	-	20 000.00	-
2	CORPORATE SERVICES	80 000.00	-	-	80 000.00	-	-	80 000.00	-
3	BUDGET AND TREASURY	80 000.00	-	-	80 000.00	-	-	80 000.00	-
4	LED & PLANNING	15 000.00	-	-	15 000.00	-	-	15 000.00	-
	<b>TOTAL</b>	<b>195 000.00</b>	<b>-</b>	<b>-</b>	<b>195 000.00</b>	<b>-</b>	<b>-</b>	<b>195 000.00</b>	<b>-</b>
	<b>TOTAL OPERATING EXPENDITURE</b>	<b>240 959 000.00</b>	<b>-</b>	<b>6 167 604.00</b>	<b>247 126 604.00</b>	<b>19 610 848.13</b>	<b>131 913 299.24</b>	<b>114 852 304.76</b>	<b>54.75</b>
	CAPITAL EXPENDITURE								
		CURRENT YEAR 2024/ 2025				REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
	DEPARTMENT	Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Exp (Jan)	YTD Movement	Balance	% Exp
1	EXECUTIVE MAYOR	-	-	-	-	-	-	-	-
2	SPEAKER	-	-	-	-	-	-	-	-
3	CHIEF WHIP	-	-	-	-	-	-	-	-
4	COUNCILLORS	-	-	-	-	-	-	-	-
5	MUNICIPAL MANAGER ADMINISTRATION	300 000.00	-	100 000.00	400 000.00	-	-	300 000.00	-
6	INTERNAL AUDIT	-	-	-	-	-	-	-	-
7	CORPORATE SERVICES	8 000 000.00	-	1 900 000.00	6 100 000.00	632 963.64	2 100 744.83	3 999 255.17	34.44
8	BUDGET AND TREASURY	1 200 000.00	-	1 200 000.00	2 400 000.00	-	1 026 086.96	1 373 913.04	42.75
9	LED & PLANNING	6 200 000.00	-	2 200 000.00	4 000 000.00	-	-	4 000 000.00	-
10	COMMUNITY SERVICES	14 250 000.00	-	7 990 000.00	6 260 000.00	-	-	6 260 000.00	-
	<b>TOTAL</b>	<b>29 950 000.00</b>	<b>-</b>	<b>10 790 000.00</b>	<b>19 160 000.00</b>	<b>632 963.64</b>	<b>3 126 831.79</b>	<b>15 933 168.21</b>	<b>16.32</b>



## Operating revenue

### Sources of revenue

- Operating Grants and Subsidies
- Interest on investment and Banks
- Other income consists of tender deposit, refund from insurance and skills levy from SETA, licenses of health certificates and proceeds from the sale of assets.

The Grants and subsidies amount to **R231 Million** which constitutes **95.67%**. These grants and subsidies consists of Equitable share, RSC Replacement Grant, EPWP Grant, Rural Roads Assets Management, FMG Grant, Energy Grant and LGSETA.

The remaining **4.33%** of the total revenue comprises of the following,

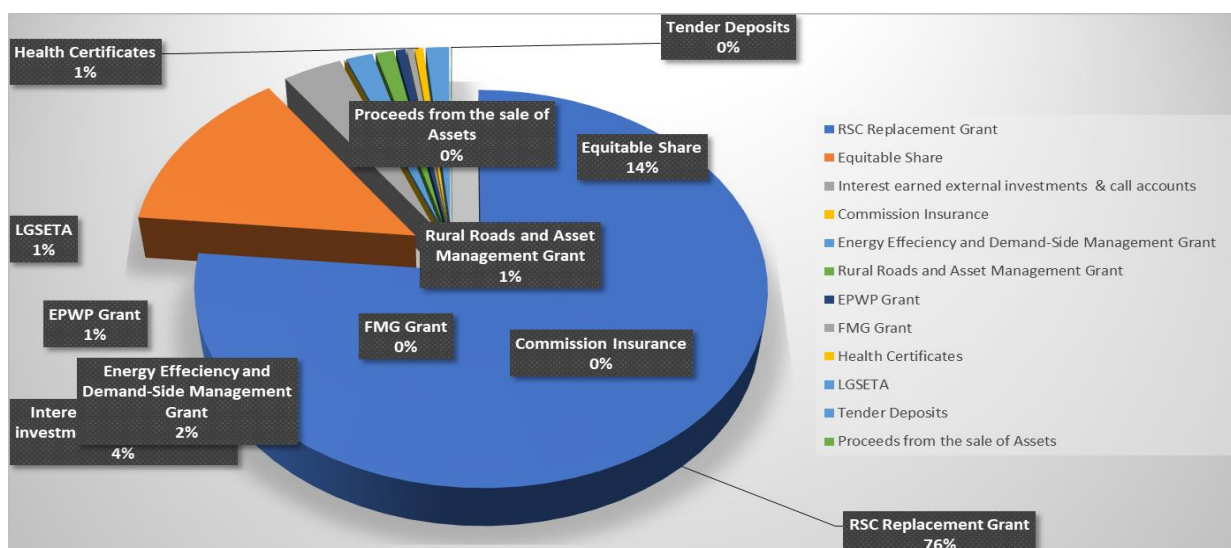
- **3.72% or R8.9 Million** from interest on investments and Bank accounts.
- **0.07% or R180 Thousand** of the total revenue comprises of tender deposits, Commission Insurance and Proceeds from sale of Assets.
- **0.54% or R1.3 Million** is for Health certificates.

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

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

The following sources of funding forms part of funding as a percentage of total funding :		As % of
		Total funding
<b>BUDGET FUNDING</b>		
RSC Replacement Grant	184 806 000	76.53
Equitable Share	33 503 000	13.87
Interest earned external investments & call accounts	8 980 000	3.72
Commission Insurance	30 000	0.01
Energy Efficiency and Demand-Side Management Grant	4 000 000	1.66
Rural Roads and Asset Management Grant	2 761 000	1.14
EPWP Grant	1 452 000	0.60
FMG Grant	1 000 000	0.41
Health Certificates	1 300 000	0.54
LGSETA	3 500 000	1.45
Tender Deposits	50 000	0.02
Proceeds from the sale of Assets	100 000	0.04
<b>TOTAL FUNDING</b>	<b>241 482 000</b>	<b>100.00</b>





## Operating Expenditure

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

DISCRPTION	CURRENT YEAR 2024/ 2025				REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
	Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Exp (Jan)	YTD Movement	Balance	% Exp
EMPLOYEE RELATED COSTS	134 489 974.00	-	4 258 000.00	138 747 974.00	13 159 435.53	90 516 430.72	48 231 543.28	65.24
REMUNERATION OF COUNCILLORS	13 191 805.00	-	-	13 191 805.00	1 066 191.95	7 152 283.31	5 578 521.69	54.22
OUTSOURCED SERVICES	11 682 000.00	-	5 254 000.00	16 936 000.00	775 640.48	5 624 789.55	11 311 210.45	33.21
CONSULTANTS AND PROFESSIONAL SERVICES	16 021 000.00	-	501 975.00	16 522 975.00	704 481.00	6 722 756.62	9 800 218.38	40.69
CONTRACTORS	12 670 000.00	-	384 000.00	12 286 000.00	1 009 263.34	5 618 426.24	6 667 573.76	45.73
OPERATIONAL COSTS	33 635 656.00	-	2 987 371.00	30 648 285.00	3 031 386.08	13 712 260.35	16 936 024.65	44.74
INVENTORY	5 055 000.00	-	625 000.00	4 430 000.00	207 601.92	1 280 563.14	3 249 436.86	28.91
OPERATING LEASES	2 500 000.00	-	2 780 000.00	5 280 000.00	20 913.67	956 955.26	4 323 044.74	18.12
TRANSFER AND SUBSIDIES	4 530 000.00	-	2 630 000.00	1 900 000.00	51 138.00	328 834.05	1 571 165.95	17.31
DEPRECIATION AND AMORTISATION	6 988 565.00	-	-	6 988 565.00	-	-	6 988 565.00	-
<b>TOTAL OPERATING EXPENDITURE</b>	<b>240 764 000.00</b>	<b>-</b>	<b>6 167 604.00</b>	<b>246 931 604.00</b>	<b>19 610 848.13</b>	<b>131 913 299.24</b>	<b>114 657 304.76</b>	<b>53.42</b>
IMPAIRMENT LOSSES	195 000.00	-	-	195 000.00	-	-	195 000.00	-
<b>TOTAL GAINS AND LOSSES</b>	<b>195 000.00</b>	<b>-</b>	<b>-</b>	<b>195 000.00</b>	<b>-</b>	<b>-</b>	<b>195 000.00</b>	<b>-</b>
<b>TOTAL EXPENDITURE</b>	<b>240 959 000.00</b>	<b>-</b>	<b>6 167 604.00</b>	<b>247 126 604.00</b>	<b>19 610 848.13</b>	<b>131 913 299.24</b>	<b>114 852 304.76</b>	<b>53.38</b>

The allocation towards proposed operating expenditure budget is as follows:

- The proposed adjustment on Employee related cost totals to **R138.7 Million**. The Employee related costs increased by **R4.2 Million** when compared to the approved budget.
- The proposed adjustment on Remuneration of Councillors totals to **R13.1 Million**. remains unchanged as the approved budget.
- **Contracted Services** has three (3) categories namely, Outsource Services, Consultants and Professional Services, and Contractors. The proposed adjustment budget on the total contracted services is **R45.7 Million**. Contracted Services has increased by **R5.3 Million** from the approved budget of **R40.3 Million**.



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

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

NO	DISCRIPTION	Budget	CURRENT YEAR 2024/ 2025			REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
			Budget Virements	Adjustments	Adjusted Budget	Curr Mth Exp (Jan)	YTD Movement	Balance	% Exp
1	OS: BURIAL SERVICES	400 000.00	-	100 000.00	500 000.00	17 500.00	70 000.00	430 000.00	14.00
2	OS: CATERING SERVICES	2 710 000.00	-	5 000.00	2 715 000.00	81 905.10	1 117 707.90	1 597 292.10	41.17
3	OS: CLEANING SERVICES	300 000.00	-	225 000.00	75 000.00	19 200.00	19 200.00	55 800.00	25.60
4	OS: CLEANING & GRASS CUTTING SERVICES	300 000.00	-	100 000.00	200 000.00	-	-	200 000.00	-
5	OS: HYGIENE SERVICES	100 000.00	-	80 000.00	20 000.00	-	-	20 000.00	-
6	OS: MEDICAL SERVICES [HEALTH SERV & SUP]	30 000.00	-	60 000.00	90 000.00	18 000.00	22 922.00	67 078.00	25.47
7	OS: PERSONNEL & LABOUR - EPWP GRANT	1 452 000.00	-	-	1 452 000.00	139 869.06	1 061 050.30	390 949.70	73.08
8	OS: PERSONNEL & LABOUR-CBP	4 000 000.00	-	1 400 000.00	5 400 000.00	499 166.32	2 965 006.20	2 434 993.80	54.91
9	OS: PERSONNEL & LABOUR-EPWP	2 000 000.00	-	4 064 000.00	6 064 000.00	-	-	6 064 000.00	-
10	OS: TRANSPORT SERVICES	390 000.00	-	30 000.00	420 000.00	-	166 404.99	253 595.01	39.62
<b>SUB TOTAL : OUTSOURCE SERVICES</b>		<b>11 682 000.00</b>	<b>-</b>	<b>5 254 000.00</b>	<b>16 936 000.00</b>	<b>775 640.48</b>	<b>5 422 291.39</b>	<b>11 513 708.61</b>	<b>32.02</b>

- The proposed adjustment budget on Outsource Services amount to **R16.9 Million**. Outsource Services increased by **R5.2 Million** from the approved budget of **R11.6 Million**.

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

NO	DISCRIPTION	Budget	CURRENT YEAR 2024/ 2025			REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
			Budget Virements	Adjustments	Adjusted Budget	Curr Mth Exp (Jan)	YTD Movement	Balance	% Exp
1	C&PS: B&A ACTUARIES	45 000.00	-	18 525.00	26 475.00	-	3 525.00	30 000.00	13.31
2	C&PS: B&A AIR POLLUTION-AIR QUALITY	100 000.00	-	80 000.00	20 000.00	-	-	20 000.00	-
3	C&PS: B&A AUDIT COMMITTEE	1 000 000.00	-	300 000.00	1 300 000.00	-	830 100.65	469 899.35	63.85
4	C&PS: B&A BUSINESS & FIN MANAGEMENT	300 000.00	-	300 000.00	-	-	-	-	-
5	C&PS: B&A BUSINESS& FIN MANAGEMENT-AFS	300 000.00	-	350 500.00	650 500.00	-	650 500.00	-	100.00
6	C&PS: B&A HUMAN RESOURCES	300 000.00	-	300 000.00	-	-	-	-	-
7	C&PS: B&A ORGANISATIONAL	65 000.00	-	-	65 000.00	981.00	12 244.00	52 756.00	18.84
8	C&PS: B&A RESEARCH & ADVISORY	400 000.00	-	510 000.00	910 000.00	-	-	910 000.00	-
9	C&PS: I&P ENGINEERING ELECTRICAL-ENERGY	4 000 000.00	-	-	4 000 000.00	-	243 478.26	3 756 521.74	6.09
10	C&PS: LAB SERV WATER	800 000.00	-	100 000.00	900 000.00	12 700.00	39 348.00	860 652.00	4.37
11	C&PS: LEGAL COST ADVICE & LITIGATION - LEGAL FEES	3 500 000.00	-	-	3 500 000.00	625 500.00	1 848 090.16	1 651 909.84	52.80
12	C&PS:B&A BUSINESS & FIN MANAGEMENT-FMG	150 000.00	-	140 000.00	290 000.00	240 000.00	240 000.00	50 000.00	82.76
13	C&PS:B&A BUSINESS&FIN MANAGEMENT-ASSETS	900 000.00	-	900 000.00	1 800 000.00	385 500.00	1 024 630.43	775 369.57	56.92
14	C&PS:B&A RESEARCH&ADVISORY-DIS MAN RESE	300 000.00	-	200 000.00	100 000.00	-	-	100 000.00	-
15	C&PS:I&P LAND & QUANTITY SURVEYORS-RRAMS	2 761 000.00	-	-	2 761 000.00	690 800.00	1 837 890.12	923 109.88	66.57
16	C&PS: SMME HUB AND LIGHT INDUSTRIAL PARK	500 000.00	-	300 000.00	200 000.00	-	-	200 000.00	-
17	C&PS: FIRE SERVICES MASTER PLAN	600 000.00	-	600 000.00	-	-	-	-	-
<b>SUB TOTAL : CONSULTANT AND PROF SERVICES</b>		<b>16 021 000.00</b>	<b>-</b>	<b>501 975.00</b>	<b>16 522 975.00</b>	<b>704 481.00</b>	<b>6 722 756.62</b>	<b>9 800 218.38</b>	<b>40.69</b>

- The proposed adjustment budget on Consultants and Professional Services amount to **R16.5 Million**. There has increased by **R501 Thousand** from the approved budget of **R16 Million**.

**Table c: Detailed Contractors**

NO	DISCRIPTION	Budget	CURRENT YEAR 2024/ 2025			REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
			Budget Virements	Adjustments	Adjusted Budget	Curr Mth Exp (Jan)	YTD Movement	Balance	% Exp
1	CONTR: MAINT OF BUILDINGS & FACILITIES: TOILETS & BOREHOL	250 000.00	-	100 000.00	150 000.00	-	-	150 000.00	-
2	CONTR: ARTISTS & PERFORMERS-DIS MAN AWAR	150 000.00	-	80 000.00	70 000.00	-	44 000.00	26 000.00	62.86
3	CONTR: ARTISTS & PERFORMERS-RISK REDUC P	120 000.00	-	50 000.00	70 000.00	-	44 850.00	25 150.00	64.07
4	CONTR: ARTISTS & PERFORMERS-TRADE&INVEST	50 000.00	-	50 000.00	100 000.00	-	-	100 000.00	-
5	CONTR: BUILDING CONTRACTORS- ISSA INITIATIVES	100 000.00	-	50 000.00	50 000.00	-	-	50 000.00	-
6	CONTR: EMPLOYEE WELLNESS	400 000.00	-	330 000.00	70 000.00	-	-	70 000.00	-
7	CONTR: FIRE PROTECTION	250 000.00	-	50 000.00	200 000.00	-	-	200 000.00	-
8	CONTR: MAINTENANCE OF EQUIPMENT-PLANT&EQ	150 000.00	-	70 000.00	80 000.00	-	-	80 000.00	-
9	CONTR: MAINTENANCE OF EQUIPMENT-SYSTEM	300 000.00	-	300 000.00	-	-	-	-	-
10	CONTR: MAINTENANCE OF EQUIPMENT-VEHICLES	100 000.00	-	400 000.00	500 000.00	395 836.64	396 688.64	103 311.36	79.34
11	CONTR: SAFEGUARD & SECURITY	7 500 000.00	-	1 526 000.00	9 026 000.00	605 498.70	5 067 265.67	3 958 734.33	56.14
12	CONTR: SPORTS & RECREATION	100 000.00	-	-	100 000.00	-	-	100 000.00	-
13	CONTR: MAINTENANCE OF EQUIPMENT-FURN&EQU	150 000.00	-	150 000.00	-	-	-	-	-
14	CONTR: MAINTENANCE OF EQUIPMENT-OFFICE E	350 000.00	-	180 000.00	170 000.00	-	28 608.93	141 391.07	16.83
15	CONTR: REPAIRS AND MAINTENANCE BUILDING	2 200 000.00	-	500 000.00	1 700 000.00	7 928.00	37 013.00	1 662 987.00	2.18
16	CONTR: DISTRICT CALL CENTRE AND CCTV MONITORING SYSTEM	500 000.00	-	500 000.00	-	-	-	-	-
<b>SUB TOTAL : CONTRACTORS</b>		<b>12 670 000.00</b>	<b>-</b>	<b>384 000.00</b>	<b>12 286 000.00</b>	<b>1 009 263.34</b>	<b>5 618 426.24</b>	<b>6 667 573.76</b>	<b>45.73</b>

- The proposed adjustment budget on Contractors amount to **R112.2 Million**. Contractors decreased by **R384 Thousand** from the approved budget of **R12.6 Million**.



**Table d: Detailed Operational Costs**

NO	DISCRIPTION	Budget	CURRENT YEAR 2024/ 2025			REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
			Budget Virements	Adjustments	Adjusted Budget	Curr Mth Exp (Jan)	YTD Movement	Balance	% Exp
1	OC: ADV/PUB/MARK - CORP & MUN ACTIVITIES	2 345 000.00	-	- 1 545 000.00	800 000.00	204 635.74	209 135.74	590 864.26	26.14
2	OC: ADV/PUB/MARK - GIFTS & PROMO ITEMS	3 020 000.00	-	- 740 000.00	2 280 000.00	254 325.00	987 300.17	1 292 699.83	43.30
3	OC: ADV/PUB/MARK - MUNICIPAL NEWSLETTERS	50 000.00	-	- 50 000.00	-	-	-	-	-
4	OC: ADV/PUB/MARK - STAFF RECRUITMENT	200 000.00	-	- 62 800.00	137 200.00	-	37 200.00	100 000.00	27.11
5	OC: ADV/PUB/MARK - TENDERS	150 000.00	-	- 60 000.00	90 000.00	-	22 512.00	87 488.00	25.01
6	OC: AUDIT COST: EXTERNAL	4 000 000.00	-	- 2 600 000.00	6 600 000.00	1 036 377.01	3 654 577.70	2 945 422.30	55.37
7	OC: BC/FAC/C FEES - BANK ACCOUNTS	200 000.00	-	- 100 000.00	300 000.00	50 758.20	98 220.04	201 779.96	32.74
8	OC: BURSARIES (EMPLOYEES)	700 000.00	-	- 250 000.00	450 000.00	12 500.00	343 119.30	106 880.70	76.25
9	OC: BURSARIES (COUNCILLORS & EMPLOYEES)	400 000.00	-	- 100 000.00	300 000.00	-	153 689.93	146 310.07	51.23
10	OC: CLEAN SERV - LAUNDRY SERVICES	1 000.00	-	- 1 000.00	-	-	-	-	-
11	OC: CLEAN SERV - CAR VALET/WASHING SERV	30 000.00	-	- 10 000.00	20 000.00	-	8 990.00	11 010.00	44.95
12	OC: COMM - LICENCES (RADIO & TELEVISION)	20 000.00	-	-	20 000.00	-	4 608.70	15 391.30	23.04
13	OC: COMM - RADIO & TV TRANSMISSIONS	315 000.00	-	- 95 000.00	220 000.00	40 700.00	40 700.00	179 300.00	18.50
14	OC: COMM - SMS BULK MESSAGE SERVICE	20 000.00	-	- 20 000.00	-	-	-	-	-
15	OC: COMM - PHONE FAX TELEGRAPH & TELEX	810 000.00	-	- 36 771.00	773 229.00	72 064.23	396 537.02	376 691.98	51.28
16	OC: ENTERTAINMENT - EXEC MAYOR	50 000.00	-	-	50 000.00	9 034.20	25 349.40	24 650.60	50.70
17	OC: ENTERTAINMENT - COUNCILLORS	110 000.00	-	-	110 000.00	-	18 504.86	91 495.14	16.82
18	OC: ENTERTAINMENT - SENIOR MANAGEMENT	70 000.00	-	- 40 000.00	30 000.00	5 329.00	15 526.74	14 473.26	51.76
19	OC: EXT COM SERV PROV - INTERNET CHARGE	700 000.00	-	- 80 000.00	620 000.00	14 212.50	312 947.14	307 052.86	50.48
20	OC: EXT COM SERV PROV - NETWORK EXTENS	20 000.00	-	- 20 000.00	-	-	-	-	-
21	OC: EXT COM SERV PROV - S/WARE LICENCES	1 670 000.00	-	- 120 000.00	1 550 000.00	209 000.00	617 500.00	932 500.00	39.84
22	OC: EXT COM SERV PROV - SPEC COMPUT SERV	120 000.00	-	- 20 000.00	100 000.00	-	59 916.00	40 084.00	59.92
23	OC: HONORARIA (VOLUNTARILY WORKERS)	30 000.00	-	- 30 000.00	-	-	-	-	-
24	OC: HIRE CHARGES	3 470 000.00	-	- 1 940 000.00	1 530 000.00	138 246.61	646 905.31	883 094.69	42.28
25	OC: INSUR UNDER - EXCESS PAYMENTS	35 000.00	-	-	35 000.00	-	5 649.70	29 350.30	16.14
26	OC: INSUR UNDER - PREMIUMS	2 300 000.00	-	- 500 000.00	2 800 000.00	430 744.35	474 816.64	2 325 183.36	16.96
27	OC: LEARNERSHIPS & INTERNSHIPS	1 580 000.00	-	- 760 000.00	820 000.00	277 500.00	414 363.00	405 637.00	50.53
28	OC: LIC - VEHICLE LIC & REGISTRATIONS	150 000.00	-	- 30 000.00	180 000.00	68 573.88	123 376.76	56 623.24	68.54
29	OC: MUNICIPAL SERVICES	1 600 000.00	-	- 600 000.00	2 200 000.00	27 507.15	803 313.70	1 396 686.30	36.51
30	OC: PRINTING & PUBLICATIONS	200 000.00	-	- 70 000.00	130 000.00	15 147.00	36 531.00	93 469.00	28.10
31	OC: PROFESSIONAL BODIES M/SHIP & SUBS	1 780 000.00	-	- 70 000.00	1 710 000.00	-	1 472 406.80	237 593.20	86.11
32	OC: REG FEES NATIONAL	2 152 000.00	-	- 1 122 000.00	1 030 000.00	-	393 591.66	636 408.34	38.21
33	OC: SKILLS DEVELOPMENT FUND LEVY	794 000.00	-	- 215 000.00	1 009 000.00	78 694.09	822 681.30	186 318.70	81.53
34	OC: SIGNAGE	250 000.00	-	- 100 000.00	150 000.00	-	-	150 000.00	-
35	OC: TOLL GATE FEES	10 000.00	-	- 3 000.00	7 000.00	1 216.00	1 216.00	5 784.00	17.37
36	OC: TRANSPORT - EVENTS	1 180 000.00	-	- 220 000.00	960 000.00	2 500.00	145 245.96	814 754.04	15.13
37	OC: T&S DOM - ACCOMMODATION	900 000.00	-	- 445 000.00	1 345 000.00	38 206.71	869 662.06	475 337.94	64.66
38	OC: T&S DOM - DAILY ALLOWANCE	107 450.00	-	- 41 850.00	65 600.00	1 000.45	18 544.70	47 055.30	28.27
39	OC: T&S DOM - FOOD & BEVERAGE (SERVED)	30 350.00	-	- 20 350.00	10 000.00	-	-	10 000.00	-
40	OC: T&S DOM TRP - WITHOUT OPR CAR RENTAL	15 600.00	-	- 11 600.00	4 000.00	-	-	4 000.00	-
41	OC: T&S DOM TRP - W/OUT OPR OWN TRANSPRT	90 256.00	-	- 72 000.00	162 256.00	9 704.23	92 549.91	69 706.09	57.04
42	OC: STORAGE OF FILES (ARCHIVING)	150 000.00	-	- 150 000.00	-	-	-	-	-
43	OC: T&S DOM PUB TRP - AIR TRANSPORT	300 000.00	-	- 120 000.00	180 000.00	11 996.76	113 917.55	66 082.45	63.29
44	OC: TRANSPORT - MUNICIPAL ACTIVITIES	30 000.00	-	- 10 000.00	20 000.00	-	-	20 000.00	-
45	OC: UNIFORM & PROTECTIVE CLOTHING	980 000.00	-	- 150 000.00	830 000.00	-	103 710.18	726 289.82	12.50
46	OC: WORKMEN'S COMPENSATION FUND	500 000.00	-	- 200 000.00	700 000.00	-	-	700 000.00	-
SUB TOTAL : OPERATIONAL COST		33 635 656.00	-	- 3 307 371.00	30 328 285.00	3 009 973.11	13 544 816.97	16 803 468.03	44.66

- The proposed adjustment budget on Operational Costs amount to **R30.3 Million**. Operational Costs has decreased by **R3.3 Million** from the approved budget of **R33.6 Million**.

**Table e: Detailed Inventory**

NO	DISCRIPTION	Budget	CURRENT YEAR 2024/ 2025			REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
			Budget Virements	Adjustments	Adjusted Budget	Curr Mth Exp (Jan)	YTD Movement	Balance	% Exp
1	INV - CONSUMABLE STORES - STANDARD RATED	1 465 000.00	-	- 535 000.00	930 000.00	53 836.00	200 468.04	729 531.96	21.56
2	INV - CONSUMABLE STORES - ZERO RATED (FUEL)	2 020 000.00	-	- 180 000.00	2 200 000.00	-	261 437.92	1 364 771.92	37.96
3	INVENTORY - MATERIALS & SUPPLIES	1 570 000.00	-	- 270 000.00	1 300 000.00	-	244 867.02	1 055 132.98	18.84
SUB TOTAL - INVENTORY		5 055 000.00	-	- 625 000.00	4 430 000.00	207 601.92	1 280 563.14	3 149 436.86	28.91

- The proposed adjustment budget on Inventory Costs amount to **R4.4 Million**. The Inventory has been decreased by **R625 Thousand** from the approved budget of **R5 Million**.



**Table f: Detailed Operating Leases**

NO	DISCRIPTION	Budget	CURRENT YEAR 2024/ 2025			REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
			Budget Virements	Adjustments	Adjusted Budget	Curr Mth Exp (Jan)	YTD Movement	Balance	% Exp
1	OPR LEASES: COMPUTER EQUIPMENT-PHOTOCOPIERS	1 000 000.00	-	380 000.00	1 380 000.00	20 913.67	758 529.50	621 470.50	54.97
2	OPR LEASES: OTHER ASSETS-BUILDING	1 500 000.00	-	2 400 000.00	3 900 000.00	-	198 425.76	3 701 574.24	5.09
	<b>SUB TOTAL : OPERATING LEASES</b>	<b>2 500 000.00</b>	<b>-</b>	<b>2 780 000.00</b>	<b>5 280 000.00</b>	<b>20 913.67</b>	<b>956 955.26</b>	<b>4 323 044.74</b>	<b>18.12</b>

- The proposed adjustment budget on Operating Leases amount to **R5.2 Million**. The Operating Leases increased by **R2.7 Million** from the approved budget of **R2.5 Million**.

**Table g: Detailed Transfers and Subsidies**

NO	DISCRIPTION	Budget	CURRENT YEAR 2024/ 2025			REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
			Budget Virements	Adjustments	Adjusted Budget	Curr Mth Exp (Jan)	YTD Movement	Balance	% Exp
1	HH: BURSARIES NON-EMPLOYEE CASH-DISCRETIONARY	100 000.00	-	100 000.00	200 000.00	34 455.00	34 455.00	165 545.00	17.23
2	TS_O_IK_HH_SOC ASSIS SOCIAL RELIEF	300 000.00	-	100 000.00	200 000.00	-	-	200 000.00	-
3	HH OTH TRANS: BURSARIES NON EMPLOYEE	1 000 000.00	-	-	1 000 000.00	16 683.00	294 379.05	705 620.95	29.44
4	TS_O_M_HH_CASH_UNSPECIFIED-SPORTS	100 000.00	-	100 000.00	200 000.00	-	-	200 000.00	-
5	HH OTH TRANS:LED SUPPORT GRANTS	2 900 000.00	-	2 600 000.00	300 000.00	-	-	300 000.00	-
6	PRIV ENT: SUBS N-FIN ENTPR - PRODUCT	30 000.00	-	30 000.00	-	-	-	-	-
7	NON PROF: TOURISM	100 000.00	-	100 000.00	-	-	-	-	-
	<b>SUB TOTAL : TRANSFERS &amp; SUBSIDIES</b>	<b>4 530 000.00</b>	<b>-</b>	<b>2 630 000.00</b>	<b>1 900 000.00</b>	<b>51 138.00</b>	<b>328 834.05</b>	<b>1 571 165.95</b>	<b>17.31</b>

- The proposed adjustment budget on Transfers and Subsidies amount to **R1.9 Million**. The Transfers and Subsidies decreased by **R2.6 Million** from the approved budget of **R4.5 Million**.

**Table h: Detailed Depreciation**

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

- The proposed adjustment budget on Depreciation amount to **R6.9 Million**. The Depreciation remains unchanged as the approved budget of **R6.9 Million**.



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

### (Table B1 Adjustment Budget Summary)

DC40 Dr Kenneth Kaunda - Table B1 Adjustments Budget Summary - 22/02/2025											
Description	2024/25									Budget Year +1 2024/25	Budget Year +2 2025/26
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
<b>Financial Performance</b>											
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-
Investment revenue	8 980	-	-	-	-	-	-	-	8 980	9 339	9 825
Transfers recognised - operational	46 216	-	-	-	-	-	-	-	46 216	44 309	42 867
Other own revenue	185 976	-	-	-	-	-	310	310	186 286	193 270	201 579
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>241 172</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>310</b>	<b>310</b>	<b>241 482</b>	<b>246 918</b>	<b>254 272</b>
Employee costs	134 490	-	-	-	-	-	4 258	4 258	138 748	-	-
Remuneration of councillors	13 192	-	-	-	-	-	-	-	13 192	13 799	14 433
Depreciation & asset impairment	7 184	-	-	-	-	-	-	-	7 184	7 200	7 531
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	5 055	-	-	-	-	-	(625)	(625)	4 430	-	-
Transfers and subsidies	4 530	-	-	-	-	-	(2 630)	(2 630)	1 900	4 738	4 283
Other expenditure	76 509	-	-	-	-	-	5 165	5 165	81 673	35 178	35 224
<b>Total Expenditure</b>	<b>240 959</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6 168</b>	<b>6 168</b>	<b>247 127</b>	<b>60 915</b>	<b>61 472</b>
<b>Surplus/(Deficit)</b>	<b>213</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5 858)</b>	<b>(5 858)</b>	<b>(5 645)</b>	<b>186 003</b>	<b>192 800</b>
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>213</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5 858)</b>	<b>(5 858)</b>	<b>(5 645)</b>	<b>186 003</b>	<b>192 800</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>213</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5 858)</b>	<b>(5 858)</b>	<b>(5 645)</b>	<b>186 003</b>	<b>192 800</b>
<b>Capital expenditure &amp; funds sources</b>											
<b>Capital expenditure</b>	<b>29 950</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(10 790)</b>	<b>(10 790)</b>	<b>19 160</b>	<b>5 125</b>	<b>2 669</b>
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	29 950	-	-	-	-	-	(10 790)	(10 790)	19 160	29 950	29 950
<b>Total sources of capital funds</b>	<b>29 950</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(10 790)</b>	<b>(10 790)</b>	<b>19 160</b>	<b>29 950</b>	<b>29 950</b>
<b>Financial position</b>											
Total current assets	386 801	-	-	-	-	-	9 790	9 790	396 591	(5 125)	(2 669)
Total non current assets	12 900	-	-	-	-	-	(500)	(500)	12 400	1 905	1 209
Total current liabilities	(95 600)	-	-	-	-	-	8 323	8 323	(87 278)	227 734	2 304 434
Total non current liabilities	-	-	-	-	-	-	-	-	-	-	-
Community wealth/Equity	-	-	-	-	-	-	-	-	-	-	-
<b>Cash flows</b>											
Net cash from (used) operating	241 172	-	-	-	-	-	310	310	241 482	246 918	254 272
Net cash from (used) investing	-	-	-	-	-	-	-	-	-	-	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end</b>	<b>241 172</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>310</b>	<b>310</b>	<b>241 482</b>	<b>246 918</b>	<b>254 272</b>
<b>Cash backing/surplus reconciliation</b>											
Cash and investments available	-	-	-	-	-	-	-	-	-	-	-
Application of cash and investments	-	-	-	-	-	-	-	-	-	-	-
<b>Balance - surplus (shortfall)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Asset Management</b>											
Asset register summary (WDV)	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Renewal and Upgrading of Existing Assets	-	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-	-
<b>Free services</b>											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-
<b>Households below minimum service level</b>											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

### MBRR Table B1 - Adjustment Budget Summary

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



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

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

DC40 Dr Kenneth Kaunda - Table B2 Adjustments Budget Financial Performance (functional classification) - 22/02/2025												
Standard Description	Ref	2024/25									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
<b>Revenue - Functional</b>												
<i>Governance and administration</i>		232 309	-	-	-	-	-	(340)	(340)	231 969	239 354	246 545
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		232 309	-	-	-	-	-	(340)	(340)	231 969	239 354	246 545
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		650	-	-	-	-	-	650	650	1 300	680	711
Community and social services		650	-	-	-	-	-	650	650	1 300	680	711
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		8 213	-	-	-	-	-	-	-	8 213	6 884	7 016
Planning and development		8 213	-	-	-	-	-	-	-	8 213	6 884	7 016
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	241 172	-	-	-	-	-	310	310	241 482	246 918	254 272
<b>Expenditure - Functional</b>												
<i>Governance and administration</i>		143 521	-	-	-	-	-	5 474	5 474	148 996	148 012	155 158
Executive and council		67 373	-	-	-	-	-	1 677	1 677	69 050	69 201	72 926
Finance and administration		68 218	-	-	-	-	-	4 001	4 001	72 219	70 515	73 554
Internal audit		7 931	-	-	-	-	-	(204)	(204)	7 727	8 296	8 677
<i>Community and public safety</i>		62 079	-	-	-	-	-	1 367	1 367	63 447	63 459	2 135 108
Community and social services		62 079	-	-	-	-	-	1 367	1 367	63 447	63 459	2 135 108
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		35 358	-	-	-	-	-	(674)	(674)	34 684	32 745	30 736
Planning and development		35 358	-	-	-	-	-	(674)	(674)	34 684	32 745	30 736
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	240 959	-	-	-	-	-	6 168	6 168	247 127	244 216	2 321 002
<b>Surplus/ (Deficit) for the year</b>		213	-	-	-	-	-	(5 858)	(5 858)	(5 645)	2 701	(2 066 730)

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

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



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

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

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

DC40 Dr Kenneth Kaunda - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 22/02/2025													
Vote Description  <i>[Insert departmental structure etc]</i>	Ref	2024/25									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	
			3	4	5	6	7	8	9	10			
R thousands		A	A1	B	C	D	E	F	G	H			
Revenue by Vote	1												
Vote 1 - EXECUTIVE AND COUNCIL		–	–	–	–	–	–	–	–	–	–	–	
Vote 2 - MUNICIPAL MANAGER ADMINISTRATION		–	–	–	–	–	–	–	–	–	–	–	
Vote 3 - CORPORATE SERVICES ADMINISTRATION		3 500	–	–	–	–	–	–	–	3 500	3 661	3 829	
Vote 4 - FINANCIAL SERVICES ADMINISTRATION		228 809	–	–	–	–	–	(340)	(340)	228 469	235 693	242 715	
Vote 5 - COMMUNITY AND SOCIAL SERVICES		650	–	–	–	–	–	650	650	1 300	680	711	
Vote 6 - LED PLANNING AND DEVELOPMENT		8 213	–	–	–	–	–	–	–	8 213	6 884	7 016	
Vote 7 - INTERNAL AUDIT		–	–	–	–	–	–	–	–	–	–	–	
Total Revenue by Vote	2	241 172	–	–	–	–	–	310	310	241 482	246 918	254 272	
Expenditure by Vote	1												
Vote 1 - EXECUTIVE AND COUNCIL		26 016	–	–	–	–	–	543	543	26 559	27 151	28 400	
Vote 2 - MUNICIPAL MANAGER ADMINISTRATION		41 356	–	–	–	–	–	1 134	1 134	42 491	42 050	44 526	
Vote 3 - CORPORATE SERVICES ADMINISTRATION		37 328	–	–	–	–	–	(930)	(930)	36 398	38 689	40 329	
Vote 4 - FINANCIAL SERVICES ADMINISTRATION		30 890	–	–	–	–	–	4 931	4 931	35 821	31 826	33 226	
Vote 5 - COMMUNITY AND SOCIAL SERVICES		62 079	–	–	–	–	–	1 367	1 367	63 447	63 459	2 135 108	
Vote 6 - LED PLANNING AND DEVELOPMENT		35 358	–	–	–	–	–	(674)	(674)	34 684	32 745	30 736	
Vote 7 - INTERNAL AUDIT		7 931	–	–	–	–	–	(204)	(204)	7 727	8 296	8 677	
Total Expenditure by Vote	2	240 959	–	–	–	–	–	6 168	6 168	247 127	244 216	2 321 002	
Surplus/ (Deficit) for the year	2	213	–	–	–	–	–	(5 858)	(5 858)	(5 645)	2 701	(2 066 730)	

### 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) - 22/02/2025												
Description	Ref	2024/25									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
		3	4	5	6	7	8	9	10			
R thousands	1	A	A1	B	C	D	E	F	G	H		
<b>Revenue By Source</b>												
<b>Exchange Revenue</b>												
Service charges - Electricity	2	-	-					-	-	-	-	-
Service charges - Water	2	-	-					-	-	-	-	-
Service charges - Waste Water Management	2	-	-					-	-	-	-	-
Service charges - Waste Management	2	-	-					-	-	-	-	-
Sale of Goods and Rendering of Services		200	-					(50)	(50)	150	160	140
Agency services		-	-					-	-	-	-	-
Interest		-	-					-	-	-	-	-
Interest earned from Receivables		-	-					-	-	-	-	-
Interest earned from Current and Non Current Assets		8 980	-					-	-	8 980	9 339	9 825
Dividends		-	-					-	-	-	-	-
Rent on Land		-	-					-	-	-	-	-
Rental from Fixed Assets		-	-					-	-	-	-	-
Licence and permits		-	-					-	-	-	-	-
Operational Revenue		320	-					(290)	(290)	30	335	350
<b>Non-Exchange Revenue</b>												
Property rates	2	-	-					-	-	-	-	-
Surcharges and Taxes		-	-					-	-	-	-	-
Fines, penalties and forfeits		-	-					-	-	-	-	-
Licences or permits		650	-					650	650	1 300	680	711
Transfer and subsidies - Operational		46 216	-					-	-	46 216	44 309	42 867
Interest		-	-					-	-	-	-	-
Fuel Levy		184 806	-					-	-	184 806	192 095	200 378
Operational Revenue		-	-					-	-	-	-	-
Gains on disposal of Assets		-	-					-	-	-	-	-
Other Gains		-	-					-	-	-	-	-
Discontinued Operations		-	-					-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		241 172	-	-	-	-	-	310	310	241 482	246 918	254 272
<b>Expenditure By Type</b>												
Employee related costs		134 490	-					4 258	4 258	138 748	-	-
Remuneration of councillors		13 192	-					-	-	13 192	13 799	14 433
Bulk purchases - electricity		-	-					-	-	-	-	-
Inventory consumed		5 055	-					(625)	(625)	4 430	-	-
Debt impairment		-	-					-	-	-	-	-
Depreciation and amortisation		7 184	-					-	-	7 184	7 200	7 531
Interest		-	-					-	-	-	-	-
Contracted services		40 373	-					5 372	5 372	45 745	-	-
Transfers and subsidies		4 530	-					(2 630)	(2 630)	1 900	4 738	4 283
Irrecoverable debts written off		-	-					-	-	-	-	-
Operational costs		36 136	-					(207)	(207)	35 928	35 178	35 224
Losses on disposal of Assets		-	-					-	-	-	-	-
Other Losses		-	-					-	-	-	-	-
<b>Total Expenditure</b>		240 959	-	-	-	-	-	6 168	6 168	247 127	60 915	61 472
<b>Surplus/(Deficit)</b>		213	-	-	-	-	-	(5 858)	(5 858)	(5 645)	186 003	192 800
Transfers and subsidies - capital (monetary allocations)		-	-					-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-					-	-	-	-	-
<b>Surplus/(Deficit) before taxation</b>		213	-	-	-	-	-	(5 858)	(5 858)	(5 645)	186 003	192 800
Income Tax		-	-					-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		213	-	-	-	-	-	(5 858)	(5 858)	(5 645)	186 003	192 800
Share of Surplus/Deficit attributable to Joint Venture		-	-					-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-					-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		213	-	-	-	-	-	(5 858)	(5 858)	(5 645)	186 003	192 800
Share of Surplus/Deficit attributable to Associate		-	-					-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-					-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	1	213	-	-	-	-	-	(5 858)	(5 858)	(5 645)	186 003	192 800

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

- The total operating revenue is adjusted upwards by **R310 Thousand** to **R241.4 Million**. The increase relates to Skills Development Levy, Tender Deposits, Insurance premium and Health certificates
- The proposed budget adjustment on operating expenditure totals to **R247.1 Million** which comprises of **R246.9 Million** of operating expenditure and **R195 Thousand** of gains and losses. The operating expenditure increased by **R6.1 Million** from **R240.9 Million** approved budget.



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

DC40 Dr Kenneth Kaunda - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 22/02/2025											
Description	Ref	2024/25									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
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	+2 2025/26
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be adjusted</b>	2										
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER ADMINISTRATION		-	-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES ADMINISTRATION		-	-	-	-	-	-	-	-	-	-
Vote 4 - FINANCIAL SERVICES ADMINISTRATION		-	-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 6 - LED PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-
Vote 7 - INTERNAL AUDIT		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	3	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be adjusted</b>	2										
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER ADMINISTRATION		300	-	-	-	-	-	100	100	400	150
Vote 3 - CORPORATE SERVICES ADMINISTRATION		8 000	-	-	-	-	-	(1 900)	(1 900)	6 100	2 575
Vote 4 - FINANCIAL SERVICES ADMINISTRATION		1 200	-	-	-	-	-	1 200	1 200	2 400	800
Vote 5 - COMMUNITY AND SOCIAL SERVICES		14 250	-	-	-	-	-	(7 990)	(7 990)	6 260	1 600
Vote 6 - LED PLANNING AND DEVELOPMENT		6 200	-	-	-	-	-	(2 200)	(2 200)	4 000	-
Vote 7 - INTERNAL AUDIT		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		29 950	-	-	-	-	-	(10 790)	(10 790)	19 160	5 125
<b>Total Capital Expenditure - Vote</b>		29 950	-	-	-	-	-	(10 790)	(10 790)	19 160	5 125
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		9 500	-	-	-	-	-	(600)	(600)	8 900	9 500
Executive and council		300	-	-	-	-	-	100	100	400	300
Finance and administration		9 200	-	-	-	-	-	(700)	(700)	8 500	9 200
Internal audit		-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		14 250	-	-	-	-	-	(7 990)	(7 990)	6 260	14 250
Community and social services		14 250	-	-	-	-	-	(7 990)	(7 990)	6 260	14 250
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		6 200	-	-	-	-	-	(2 200)	(2 200)	4 000	6 200
Planning and development		6 200	-	-	-	-	-	(2 200)	(2 200)	4 000	6 200
Road transport		-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	29 950	-	-	-	-	-	(10 790)	(10 790)	19 160	29 950
<b>Funded by:</b>											
National Government		-	-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind)		-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-
Internally generated funds		29 950	-	-	-	-	-	(10 790)	(10 790)	19 160	29 950
<b>Total Capital Funding</b>		29 950	-	-	-	-	-	(10 790)	(10 790)	19 160	29 950

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



- Table B5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification. The total capital budget provided for 2024/2025 financial year amount to **R29.9 Million**. The proposed adjustment capital budget amount to **R19.1 Million** and the Capital budget has been reduced by **R10.7 Million**.

**Table B6 - Adjustment Budget Financial Position**

DC40 Dr Kenneth Kaunda - Table B6 Adjustments Budget Financial Position - 22/02/2025												
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	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
ASSETS												
Current assets												
Cash and cash equivalents		35 427	–	–	–	–	–	(14 472)	(14 472)	20 955	20 955	26 034
Trade and other receivables from	1	542	–	–	–	–	–	–	–	542	542	6 353
Receivables from non-exchange	1	–	–	–	–	–	–	–	–	–	–	–
Current portion of non-current rece	2								–	–		
Inventory		–	–	–	–	–	–	–	–	–		–
VAT		–	–	–	–	–	–	–	–	–		–
Other current assets			–	–	–	–	–	–	–	–		1 136
Total current assets		35 968	–	–	–	–	–	(14 472)	(14 472)	21 497	21 497	33 523
Non current assets												
Investments			–	–	–	–	–	–	–	–		0
Investment property									–	–		
Property, plant and equipment	3	53 440	–	–	–	–	–	–	–	53 440	53 440	30 354
Biological assets									–	–		
Living and non-living resources									–	–		
Heritage assets									–	–		
Intangible assets		11 049	–	–	–	–	–	–	–	11 049	11 049	5 681
Trade and other receivables from exchange transactions									–	–		
Non-current receivables from non-exchange transactions									–	–		
Other non-current assets		–	–	–	–	–	–	–	–	–	–	–
Total non current assets		64 489	–	–	–	–	–	–	–	64 489	64 489	36 035
TOTAL ASSETS		100 457	–	–	–	–	–	(14 472)	(14 472)	85 986	85 986	69 558
LIABILITIES												
Current liabilities												
Bank overdraft									–	–		
Financial liabilities		421	–	–	–	–	–	–	–	421	421	433
Consumer deposits									–	–		
Trade and other payables from exchange transactions		3 473	–	–	–	–	–	–	–	3 473	3 473	11 188
Trade and other payables from non-exchange transactions		–	–	–	–	–	–	–	–	–	–	–
Provisions		20 496	–	–	–	–	–	–	–	20 496	20 496	19 145
VAT		–	–	–	–	–	–	–	–	–	–	–
Other current liabilities		–	–	–	–	–	–	–	–	–	–	–
Total current liabilities		24 390	–	–	–	–	–	–	–	24 390	24 390	30 766
Non current liabilities												
Borrowing	1	–	–	–	–	–	–	–	–	–	–	–
Provisions	1	15 410	–	–	–	–	–	–	–	15 410	15 410	15 864
Long term portion of trade payables									–	–		
Other non-current liabilities									–	–		
Total non current liabilities		15 410	–	–	–	–	–	–	–	15 410	15 410	15 864
TOTAL LIABILITIES		39 800	–	–	–	–	–	–	–	39 800	39 800	46 630
NET ASSETS	2	60 657	–	–	–	–	–	(14 472)	(14 472)	46 185	46 185	22 928
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		60 657	–	–	–	–	–	(14 472)	(14 472)	46 185	46 185	23 992
Funds and Reserves		–	–	–	–	–	–	–	–	–	–	–
Other									–	–		
TOTAL COMMUNITY WEALTH/EQUITY		60 657	–	–	–	–	–	(14 472)	(14 472)	46 185	46 185	23 992



## 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 - 22/02/2025												
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	
		A	3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates									-	-		
Service charges									-	-		
Other revenue		189 476						(3 190)	(3 190)	186 286	186 286	
Transfers and Subsidies - Operational	1	41 156						(1 701)	(1 701)	39 455	39 455	
Transfers and Subsidies - Capital	1	6 761							-	6 761	6 761	
Interest		8 980							-	8 980	8 980	
Dividends									-	-		
Payments												
Suppliers and employees		(234 446)						(3 597)	(3 597)	(238 043)	(238 043)	
Finance charges		-							-	-		
Transfers and Subsidies	1	(4 530)						2 630	2 630	(1 900)	(1 900)	
NET CASH FROM/(USED) OPERATING ACTIVITIES		7 397	-	-	-	-	-	(5 858)	(5 858)	1 539	1 539	-
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE									-	-		
Decrease (increase) in non-current receivables									-	-		
Decrease (increase) in non-current investments									-	-		
Payments												
Capital assets		(29 950)						10 790	10 790	(19 160)	(19 160)	
NET CASH FROM/(USED) INVESTING ACTIVITIES		(29 950)	-	-	-	-	-	10 790	10 790	(19 160)	(19 160)	-
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		(22 553)	-	-	-	-	-	4 932	4 932	(17 621)	(17 621)	-
Cash/cash equivalents at the year begin:	2	57 980						(19 404)	(19 404)	38 576	38 576	
Cash/cash equivalents at the year end:	2	35 427	-	-	-	-	-	(14 472)	(14 472)	20 955	20 955	



### **MBRR Table B7 - Adjustment Budgeted Cash Flow Statement**

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

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

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

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 - 22/02/2025

OC40 Dr Kenneth Kaunda - Table B9 Asset Management - 22/02/2025													
Description	Ref	2024/25									Budget Year +1 2024/25	Budget Year +2 2025/26	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands		A	A1	B	C	D	E	F	G	H			
CAPITAL EXPENDITURE													
Total New Assets to be adjusted	1	28 950	28 950	—	—	—	—	—	(11 290)	(11 290)	17 660	—	—
Roads Infrastructure		—	—	—	—	—	—	—	—	—	—	—	—
Storm water Infrastructure		—	—	—	—	—	—	—	—	—	—	—	—
Electrical Infrastructure		—	—	—	—	—	—	—	—	—	—	—	—
Water Supply Infrastructure		—	—	—	—	—	—	—	—	—	—	—	—
Sanitation Infrastructure		—	—	—	—	—	—	—	—	—	—	—	—
Solid Waste Infrastructure		1 000	1 000	—	—	—	—	—	500	500	1 500	—	—
Rail Infrastructure		—	—	—	—	—	—	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—	—	—	—
Infrastructure		1 000	1 000	—	—	—	—	—	500	500	1 500	—	—
Community Facilities		4 500	4 500	—	—	—	—	—	(2 500)	(2 500)	2 000	—	—
Sport and Recreation Facilities		—	—	—	—	—	—	—	—	—	—	—	—
Community Assets		4 500	4 500	—	—	—	—	—	(2 500)	(2 500)	2 000	—	—
Heritage Assets		—	—	—	—	—	—	—	—	—	—	—	—
Revenue Generating		—	—	—	—	—	—	—	—	—	—	—	—
Non-revenue Generating		—	—	—	—	—	—	—	—	—	—	—	—
Investment properties		—	—	—	—	—	—	—	—	—	—	—	—
Operational Buildings		2 000	2 000	—	—	—	—	—	(1 500)	(1 500)	500	—	—
Housing		—	—	—	—	—	—	—	—	—	—	—	—
Other Assets	6	2 000	2 000	—	—	—	—	—	(1 500)	(1 500)	500	—	—
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—	—	—	—
Servitudes		—	—	—	—	—	—	—	—	—	—	—	—
Licences and Rights		—	—	—	—	—	—	—	—	—	—	—	—
Intangible Assets		3 800	3 800	—	—	—	—	—	(120)	(120)	3 680	—	—
Computer Equipment		2 500	2 500	—	—	—	—	—	3 000	3 000	5 500	—	—
Furniture and Office Equipment		2 100	2 100	—	—	—	—	—	(1 600)	(1 600)	500	—	—
Machinery and Equipment		4 550	4 550	—	—	—	—	—	(1 750)	(1 750)	2 800	—	—
Transport Assets		8 500	8 500	—	—	—	—	—	(7 320)	(7 320)	1 180	—	—
Land		—	—	—	—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—	—	—	—
Mature		—	—	—	—	—	—	—	—	—	—	—	—
Immature		—	—	—	—	—	—	—	—	—	—	—	—
Living Resources		—	—	—	—	—	—	—	—	—	—	—	—
Total Renewal of Existing Assets to be adjusted	2	1 000	1 000	—	—	—	—	—	500	500	1 500	—	—
Roads Infrastructure		—	—	—	—	—	—	—	—	—	—	—	—
Storm water Infrastructure		—	—	—	—	—	—	—	—	—	—	—	—
Electrical Infrastructure		—	—	—	—	—	—	—	—	—	—	—	—
Water Supply Infrastructure		1 000	1 000	—	—	—	—	—	500	500	1 500	—	—
Sanitation Infrastructure		—	—	—	—	—	—	—	—	—	—	—	—
Solid Waste Infrastructure		—	—	—	—	—	—	—	—	—	—	—	—
Rail Infrastructure		—	—	—	—	—	—	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—	—	—	—
Infrastructure		1 000	1 000	—	—	—	—	—	500	500	1 500	—	—
Community Facilities		—	—	—	—	—	—	—	—	—	—	—	—
Sport and Recreation Facilities		—	—	—	—	—	—	—	—	—	—	—	—
Total Upgrading of Existing Assets to be adjusted	2a	—	—	—	—	—	—	—	—	—	—	—	—
Mature		—	—	—	—	—	—	—	—	—	—	—	—
Immature		—	—	—	—	—	—	—	—	—	—	—	—
Living Resources		—	—	—	—	—	—	—	—	—	—	—	—
Total Capital Expenditure to be adjusted	4	29 950	29 950	—	—	—	—	—	(10 790)	(10 790)	19 160	—	—
Roads Infrastructure		—	—	—	—	—	—	—	—	—	—	—	—
Storm water Infrastructure		—	—	—	—	—	—	—	—	—	—	—	—
Electrical Infrastructure		—	—	—	—	—	—	—	—	—	—	—	—
Water Supply Infrastructure		1 000	1 000	—	—	—	—	—	500	500	1 500	—	—
Sanitation Infrastructure		—	—	—	—	—	—	—	—	—	—	—	—
Solid Waste Infrastructure		1 000	1 000	—	—	—	—	—	500	500	1 500	—	—
Rail Infrastructure		—	—	—	—	—	—	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—	—	—	—
Infrastructure		2 000	2 000	—	—	—	—	—	1 000	1 000	3 000	—	—
Community Facilities		4 500	4 500	—	—	—	—	—	(2 500)	(2 500)	2 000	—	—
Sport and Recreation Facilities		—	—	—	—	—	—	—	—	—	—	—	—
Community Assets		4 500	4 500	—	—	—	—	—	(2 500)	(2 500)	2 000	—	—
Heritage Assets		—	—	—	—	—	—	—	—	—	—	—	—
Revenue Generating		—	—	—	—	—	—	—	—	—	—	—	—
Non-revenue Generating		—	—	—	—	—	—	—	—	—	—	—	—
Investment properties		—	—	—	—	—	—	—	—	—	—	—	—
Operational Buildings		2 000	2 000	—	—	—	—	—	(1 500)	(1 500)	500	—	—
Housing		—	—	—	—	—	—	—	—	—	—	—	—
Other Assets		2 000	2 000	—	—	—	—	—	(1 500)	(1 500)	500	—	—
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—	—	—	—
Servitudes		—	—	—	—	—	—	—	—	—	—	—	—
Licences and Rights		3 800	—	—	—	—	—	—	—	—	—	—	—
Intangible Assets		3 800	3 800	—	—	—	—	—	(120)	(120)	3 680	—	—
Computer Equipment		2 500	2 500	—	—	—	—	—	3 000	3 000	5 500	—	—
Furniture and Office Equipment		2 100	2 100	—	—	—	—	—	(1 600)	(1 600)	500	—	—
Machinery and Equipment		4 550	4 550	—	—	—	—	—	(1 750)	(1 750)	2 800	—	—
Transport Assets		8 500	8 500	—	—	—	—	—	(7 320)	(7 320)	1 180	—	—
Land		—	—	—	—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—	—	—	—
Mature		—	—	—	—	—	—	—	—	—	—	—	—
Immature		—	—	—	—	—	—	—	—	—	—	—	—
Living Resources		—	—	—	—	—	—	—	—	—	—	—	—
TOTAL CAPITAL EXPENDITURE to be adjusted	4	29 950	29 950	—	—	—	—	—	(10 790)	(10 790)	19 160	—	—
ASSET REGISTER SUMMARY - PPE (WDV)													
Roads Infrastructure	5	64 489	—	—	—	—	—	—	(10 790)	(10 790)	53 699	—	—
Storm water Infrastructure		—	—	—	—	—	—	—	—	—	—	—	—
Electrical Infrastructure		—	—	—	—	—	—	—	—	—	—	—	—
Water Supply Infrastructure		3 602	—	—	—	—	—	—	500	500	4 102	—	—
Sanitation Infrastructure		7 837	—	—	—	—	—	—	—	—	7 837	—	—
Solid Waste Infrastructure		1 000	—	—	—	—	—	—	—	—	1 000	—	—
Rail Infrastructure		—	—	—	—	—	—	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—	—	—	—
Infrastructure		542	—	—	—	—	—	—	—	—	542	—	—
Community Assets		12 981	—	—	—	—	—	—	500	500	13 481	—	—
Heritage Assets		8 976	—	—	—	—	—	—	(2 000)	(2 000)	6 976	—	—
Investment properties		—	—	—	—	—	—	—	—	—	—	—	—
Other Assets		—	—	—	—	—	—	—	—	—	—	—	—
Biological or Cultivated Assets		3 740	—	—	—	—	—	—	(1 500)	(1 500)	2 240	—	—
Intangible Assets		—	—	—	—	—	—	—	—	—	—	—	—
Computer Equipment		11 049	—	—	—	—	—	—	(120)	(120)	10 929	—	—
Furniture and Office Equipment		6 035	—	—	—	—	—	—	3 000	3 000	9 035	—	—
Machinery and Equipment		2 415	—	—	—	—	—	—	(1 600)	(1 600)	815	—	—
Transport Assets		5 354	—	—	—	—	—	—	(1 750)	(1 750)	3 604	—	—
Land		13 939	—	—	—	—	—	—	(7 320)	(7 320)	6 619	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—	—	—	—
Living Resources		—	—	—	—	—	—	—	—	—	—	—	—
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	64 489	—	—	—	—	—	—	(10 790)	(10 790)	53 699	—	—



## 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 - 22/02/2025												
Description	Ref	2024/25									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		
<b>Household service targets</b>	1											
<b>Water:</b>												
Piped water inside dwelling												
Piped water inside yard (but not in dwelling)												
Using public tap (at least min.service level)	2											
Other water supply (at least min.service level)												
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												
<b>Total number of households</b>	5											
<b>Sanitation/sewerage:</b>												
Flush toilet (connected to sewerage)												
Flush toilet (with septic tank)												
Chemical toilet												
Pit toilet (ventilated)												
Other toilet provisions (> min.service level)												
Minimum Service Level and Above sub-total												
Bucket toilet												
Other toilet provisions (< min.service level)												
No toilet provisions												
Below Minimum Service Level sub-total												
<b>Total number of households</b>	5											
<b>Energy:</b>												
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												
<b>Total number of households</b>	5											
<b>Refuse:</b>												
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												
<b>Total number of households</b>	5											
<b>Households receiving Free Basic Service</b>	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)												
<b>Informal Settlements</b>												
<b>Cost of Free Basic Services provided (R'000)</b>	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)												
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>												
<b>Total cost of FBS provided</b>												
<b>Highest level of free service provided</b>												
Property rates (R'000 value threshold)												
Water (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)												
<b>Revenue cost of free services provided (R'000)</b>	17											
Property rates (taill adjustment) (impermissible values per section 17 of MPRA)												
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA												
Water (in excess of 6 kilolitres per indigent household per month)												
Sanitation (in excess of free sanitation service to indigent households)												
Electricity/other energy (in excess of 50 kwh per indigent household per month)												
Refuse (in excess of one removal a week for indigent households)												
Municipal Housing - rental rebates												
Housing - top structure subsidies	6											
Other												
<b>Total revenue cost of subsidised services provided</b>												



## PART 2: SUPPORTING DOCUMENTATION

### 2.1. Adjustment Budget Assumptions

The 2024/2025 adjustment budget proposal is informed by:

- Outcome of the mid-year budget and performance assessment report as outlined in the Section 72(1) of the MFMA which was approved by Council. **(Item A. 36/01/2025)**
- 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 **R310 Thousand** to **R241.4 Million**. The increase relates to Skills Development Levy and Insurance premium.

### Summary of revenue classified by main revenue source

DC40 Dr Kenneth Kaunda - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 22/02/2025											
Description	Ref	2024/25									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
R thousands	1	A	3	4	5	6	7	8	9	10	Budget Year
Revenue By Source											+2 2025/26
<b>Exchange Revenue</b>											
Service charges - Electricity	2	-	-					-	-	-	-
Service charges - Water	2	-	-					-	-	-	-
Service charges - Waste Water Management	2	-	-					-	-	-	-
Service charges - Waste Management	2	-	-					-	-	-	-
Sale of Goods and Rendering of Services		200	-					(50)	(50)	150	160
Agency services		-	-					-	-	-	-
Interest		-	-					-	-	-	-
Interest earned from Receivables		-	-					-	-	-	-
Interest earned from Current and Non Current Assets		8 980	-					-	-	8 980	9 339
Dividends		-	-					-	-	-	-
Rent on Land		-	-					-	-	-	-
Rental from Fixed Assets		-	-					-	-	-	-
Licence and permits		-	-					-	-	-	-
Operational Revenue		320	-					(290)	(290)	30	335
<b>Non-Exchange Revenue</b>											
Property rates	2	-	-					-	-	-	-
Surcharges and Taxes		-	-					-	-	-	-
Fines, penalties and forfeits		-	-					-	-	-	-
Licences or permits		650	-					650	650	1 300	680
Transfer and subsidies - Operational		46 216	-					-	-	46 216	44 309
Interest		-	-					-	-	-	-
Fuel Levy		184 806	-					-	-	184 806	192 095
Operational Revenue		-	-					-	-	-	-
Gains on disposal of Assets		-	-					-	-	-	-
Other Gains		-	-					-	-	-	-
Discontinued Operations		-	-					-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>241 172</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>310</b>	<b>310</b>	<b>241 482</b>	<b>246 918</b>
											<b>254 272</b>



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

DC40 Dr Kenneth Kaunda - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 22/02/2025										
Description	Ref	2024/25							Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Multi-year capital	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		
<b>R thousands</b>										
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		227 522	227 522	–	–	–	–	227 522	227 522	–
EQUITABLE SHARE	–	33 503	33 503	–	–	–	–	33 503	33 503	–
LOCAL GOV FIN MNG GRANT	–	1 000	1 000	–	–	–	–	1 000	1 000	–
EPWP INTEGRATED GRANT	–	1 452	1 452	–	–	–	–	1 452	1 452	–
RURAL ROAD ASSET MNG SYSTEMS GRANT	–	2 761	2 761	–	–	–	–	2 761	2 761	–
ENERGY EFF & DEMAND SIDE MNG	–	4 000	4 000	–	–	–	–	4 000	4 000	–
RSC REPLACEMENT GRANT	–	184 806	184 806	–	–	–	–	184 806	184 806	–
<b>Provincial Government:</b>		3 500	3 500	–	–	–	–	3 500	3 500	–
EDUCATION; TRAINING AND DEVELOPMENT PRACTICES SETA	–	3 500	3 500	–	–	–	–	3 500	3 500	–
	4									
	5									
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
[insert description]										
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
<b>Total Operating Transfers and Grants</b>	6	231 022	231 022	–	–	–	–	231 022	231 022	–
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–	–
<b>Provincial Government:</b>		–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert description]										
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
[insert description]										
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
[insert description]										
<b>Total Capital Transfers and Grants</b>	6	–	–	–	–	–	–	–	–	–
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		231 022	231 022	–	–	–	–	231 022	231 022	–



## 2.4. Adjustments to allocations or grants made by the municipality

DC40 Dr Kenneth Kaunda - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 22/02/2025													
Description	Ref	2024/25									Budget Year +1 2024/25	Budget Year +2 2025/26	
		Original Budget	Prior Adjusted 6	Accum. Funds 7	Multi-year capital 8	Unfore. Unavoid. 9	Nat. or Prov. Govt 10	Other Adjusts. 11	Total Adjusts. 12	Adjusted Budget 13	Adjusted Budget	Adjusted Budget	
R thousands		A	A1	B	C	D	E	F	G	H			
Cash transfers to other municipalities													
	1	-	-					-	-	-	-	-	
		-	-					-	-	-	-	-	
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-	
Cash transfers to Entities/Other External Mechanisms													
	2	-	-					-	-	-	-	-	
		-	-					-	-	-	-	-	
TOTAL ALLOCATIONS TO ENTITIES/EMs'		-	-	-	-	-	-	-	-	-	-	-	
Cash transfers to other Organs of State													
	3	-	-					-	-	-	-	-	
		-	-					-	-	-	-	-	
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-	
Cash transfers to other Organisations													
Non Prof: Tourism	4	100	-					(100)	(100)	-	-	-	
Non Prof: Unspecified		100	-					100	100	200	-	-	
Priv Ent: Subs N-Fin Enlpr - Product		30	-					(30)	(30)	-	-	-	
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		230	-	-	-	-	-	(30)	(30)	200	-	-	
TOTAL CASH TRANSFERS	5	230	-	-	-	-	-	(30)	(30)	200	-	-	
Non-cash transfers to other municipalities													
	1	-	-					-	-	-	-	-	
		-	-					-	-	-	-	-	
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		230	-	-	-	-	-	(30)	(30)	200	-	-	



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

DC40 Dr Kenneth Kaunda - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 22 February 2025											
Summary of remuneration	Ref	2024/25									
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	% change
R thousands		A	5	6	7	8	9	10	11	12	
		A	A1	B	C	D	E	F	G	H	
<b>Councillors (Political Office Bearers plus Other)</b>											
Basic Salaries and Wages		8 874	–					609	609	9 483	6.9%
Pension and UIF Contributions		580	–					55	55	635	9.4%
Medical Aid Contributions		115	–					(1)	(1)	114	-0.9%
Motor Vehicle Allowance		1 401	–					(21)	(21)	1 380	-1.5%
Cellphone Allowance		1 014	–					(259)	(259)	755	
Housing Allowances		–	–					–	–	–	
Other benefits and allowances		1 208	–					(383)	(383)	825	
<b>Sub Total - Councillors</b>		<b>13 192</b>	<b>–</b>					<b>–</b>	<b>–</b>	<b>13 192</b>	<b>0.0%</b>
<b>% increase</b>											
<b>Senior Managers of the Municipality</b>											
Basic Salaries and Wages		5 691	–					(1 528)	(1 528)	4 163	-26.9%
Pension and UIF Contributions		–	–					–	–	–	
Medical Aid Contributions		72	–					32	32	104	44.1%
Overtime		–	–					–	–	–	
Performance Bonus		235	–					(58)	(58)	177	
Motor Vehicle Allowance		1 178	–					(272)	(272)	906	-23.1%
Cellphone Allowance		151	–					(24)	(24)	127	-15.9%
Housing Allowances		–	–					–	–	–	
Other benefits and allowances		20	–					–	–	20	
Payments in lieu of leave		–	–					–	–	–	
Long service awards		–	–					–	–	–	
Post-retirement benefit obligations	5	–	–					–	–	–	
Entertainment		–	–					–	–	–	
Scarcity		–	–					–	–	–	
Acting and post related allowance		–	–					–	–	–	
In kind benefits		–	–					–	–	–	
<b>Sub Total - Senior Managers of Municipality</b>		<b>7 348</b>	<b>–</b>	<b>–</b>				<b>(1 850)</b>	<b>(1 850)</b>	<b>5 497</b>	<b>-25.2%</b>
<b>% increase</b>										<b>(0)</b>	
<b>Other Municipal Staff</b>											
Basic Salaries and Wages		79 904	–					(601)	(601)	79 303	-0.8%
Pension and UIF Contributions		14 960	–					1 149	1 149	16 109	7.7%
Medical Aid Contributions		6 281	–					860	860	7 141	13.7%
Overtime		800	–					196	196	996	24.5%
Performance Bonus		5 230	–					1 080	1 080	6 310	
Motor Vehicle Allowance		9 557	–					878	878	10 435	9.2%
Cellphone Allowance		1 233	–					165	165	1 398	13.4%
Housing Allowances		681	–					(122)	(122)	559	
Other benefits and allowances		1 498	–					171	171	1 668	
Payments in lieu of leave		4 042	–					1 217	1 217	5 260	30.1%
Long service awards		1 180	–					298	298	1 478	25.2%
Post-retirement benefit obligations	5	430	–					70	70	500	16.3%
Entertainment		–	–					–	–	–	
Scarcity		–	–					–	–	–	
Acting and post related allowance		1 346	–					748	748	2 093	
In kind benefits		–	–					–	–	–	
<b>Sub Total - Other Municipal Staff</b>		<b>127 142</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>6 108</b>	<b>6 108</b>	<b>133 251</b>	<b>4.8%</b>
<b>% increase</b>											
<b>Total Parent Municipality</b>		<b>147 682</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>4 258</b>	<b>4 258</b>	<b>151 940</b>	<b>2.9%</b>
<b>Board Members of Entities</b>											
<b>Sub Total - Board Members of Entities</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	
<b>% increase</b>											
<b>Senior Managers of Entities</b>											
<b>Sub Total - Senior Managers of Entities</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	
<b>% increase</b>											
<b>Other Staff of Entities</b>											
<b>Sub Total - Other Staff of Entities</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	
<b>% increase</b>											
<b>Total Municipal Entities</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>147 682</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>4 258</b>	<b>4 258</b>	<b>151 940</b>	<b>2.9%</b>
<b>% increase</b>											
<b>TOTAL MANAGERS AND STAFF</b>		<b>134 490</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>4 258</b>	<b>4 258</b>	<b>138 748</b>	<b>3.2%</b>

### Councillors

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



## Senior Officials and Municipal Staff

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

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

The 2024/2025 Revised Service Delivery and Budget Implementation Plan (SDBIP) is compiled in terms of Municipal Finance Management Act No. 56 of 2003, Section 54(1) (c) which states on receipt of a statement or report submitted by the accounting officer of the municipality in terms of Section 71 or 72, the mayor must consider, and , if necessary, make any revisions to the Service Delivery and Budget Implementation Plan, provided that revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustment budget.

## 2.7. Adjustments to capital expenditure

The proposed Adjustment Budget on capital expenditure amounts to **R19.1 Million**.

The capital expenditure decreased by **R10.7 Million** from the **R29.9 Million** approved Budget. (see tables below).

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

CAPITAL EXPENDITURE LIST			CURRENT YEAR 2024/ 2025				REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
NO	DEPARTMENT	DESCRIPTION	Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Exp (Jan)	YTD Movement	Balance	% Exp
1	MUNICIPAL MANAGER	COMMUNICATION EQUIPMENT	300 000.00	-	100 000.00	400 000.00	-	-	400 000.00	-
2	CORPORATE SERVICES	OFFICE FURNITURE AND FITTINGS	1 000 000.00	-	700 000.00	300 000.00	-	-	300 000.00	-
3	CORPORATE SERVICES	COMPUTER EQUIPMENT	1 000 000.00	-	500 000.00	500 000.00	-	87 043.50	412 956.50	8.70
4	CORPORATE SERVICES	NETWORK UPGRADE	500 000.00	-	-	500 000.00	-	-	500 000.00	-
5	CORPORATE SERVICES	ELECTRONIC RECORD SYSTEM	100 000.00	-	100 000.00	-	-	-	-	-
6	CORPORATE SERVICES	CLOUD-BASED BACKUP AND DISASTER RECOVERY	200 000.00	-	200 000.00	-	-	-	-	-
7	CORPORATE SERVICES	UNIFIED THREAT MANAGEMENT (UTM) - SECURITY	100 000.00	-	100 000.00	-	-	-	-	-
8	CORPORATE SERVICES	ENDPOINT PROTECTION AND PATCH MANAGEMENT	250 000.00	-	250 000.00	-	-	-	-	-
9	CORPORATE SERVICES	IT HELP DESK SERVICES (INTANGIBLE)	100 000.00	-	100 000.00	-	-	-	-	-
10	CORPORATE SERVICES	LICENCE MANAGEMENT SOFTWARE (INTANGIBLE)	150 000.00	-	150 000.00	-	-	-	-	-
11	CORPORATE SERVICES	INTANGIBLES	-	-	400 000.00	400 000.00	-	38 993.50	361 006.50	-
12	CORPORATE SERVICES	FLEET	2 000 000.00	-	500 000.00	2 500 000.00	632 963.64	1 974 707.83	525 292.17	98.74
13	CORPORATE SERVICES	CONFERENCE SYSTEM	1 100 000.00	-	-	1 100 000.00	-	-	1 100 000.00	-
14	CORPORATE SERVICES	TELEPHONE SYSTEM	800 000.00	-	300 000.00	500 000.00	-	-	500 000.00	-
15	CORPORATE SERVICES	SERVER ROOM UPGRADE	200 000.00	-	200 000.00	-	-	-	-	-
16	CORPORATE SERVICES	HIGH-CAPACITY UPS/INVERTERS	200 000.00	-	200 000.00	-	-	-	-	-
17	CORPORATE SERVICES	AIRCONDITIONING EQUIPMENT	300 000.00	-	-	300 000.00	-	-	300 000.00	-
17	BTO	FINANCIAL SYSTEM	1 200 000.00	-	1 200 000.00	2 400 000.00	-	1 026 086.96	1 373 913.04	85.51
18	LED & PLANNING	ACQUISITION OF OFFICE SPACE	1 500 000.00	-	1 500 000.00	-	-	-	-	-
19	LED & PLANNING	WATER PROJECTS	1 000 000.00	-	500 000.00	1 500 000.00	-	-	1 500 000.00	-
20	LED & PLANNING	LIGHTING PROTECTION / CONDUCTOR	200 000.00	-	200 000.00	-	-	-	-	-
21	LED & PLANNING	AGRI-PARKS	2 000 000.00	-	-	2 000 000.00	-	-	2 000 000.00	-
22	LED & PLANNING	CULTURAL VILLAGE	1 000 000.00	-	1 000 000.00	-	-	-	-	-
23	LED & PLANNING	UPGRADE OF DISASTER CENTRE	500 000.00	-	-	500 000.00	-	-	500 000.00	-
24	COMMUNITY SERVICES	TOOLS	1 200 000.00	-	800 000.00	400 000.00	-	-	400 000.00	-
25	COMMUNITY SERVICES	PEST CONTROL EQUIPMENT	100 000.00	-	60 000.00	40 000.00	-	-	40 000.00	-
26	COMMUNITY SERVICES	SAMPLING KITS	50 000.00	-	50 000.00	-	-	-	-	-
27	COMMUNITY SERVICES	TWO WAY RADIO SYSTEM, FIRE EMERG SERVICES	1 000 000.00	-	-	1 000 000.00	-	-	1 000 000.00	-
28	COMMUNITY SERVICES	FIRE BAY DOORS	1 200 000.00	-	1 200 000.00	-	-	-	-	-
29	COMMUNITY SERVICES	DISASTER MANAGEMENT SPATIAL SYSTEM	1 200 000.00	-	1 200 000.00	-	-	-	-	-
30	COMMUNITY SERVICES	WATER TANKER TRUCK & EQUIPMENT	5 000 000.00	-	180 000.00	4 820 000.00	-	-	4 820 000.00	-
31	COMMUNITY SERVICES	FLOODS AND DISASTER RESPONSE VEHICLE	1 500 000.00	-	1 500 000.00	-	-	-	-	-
32	COMMUNITY SERVICES	LANDFILL SITE DISTRICT	1 000 000.00	-	1 000 000.00	-	-	-	-	-
33	COMMUNITY SERVICES	SOLID WASTE BULK CONTAINERS/WASTEBINS	2 000 000.00	-	2 000 000.00	-	-	-	-	-
TOTAL			29 950 000.00	-	10 790 000.00	19 160 000.00	632 963.64	3 126 831.79	16 033 168.21	16.32



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

	DEPARTMENT	Budget	CURRENT YEAR 2024/ 2025			REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
			Budget Virements	Adjustments	Adjusted Budget	Curr Mth Exp (Jan)	YTD Movement	Balance	% Exp
1	EXECUTIVE MAYOR	-	-	-	-	-	-	-	-
2	SPEAKER	-	-	-	-	-	-	-	-
3	CHIEF WHIP	-	-	-	-	-	-	-	-
4	COUNCILLORS	-	-	-	-	-	-	-	-
5	MUNICIPAL MANAGER ADMINISTRATION	300 000.00	-	100 000.00	400 000.00	-	-	300 000.00	-
6	INTERNAL AUDIT	-	-	-	-	-	-	-	-
7	CORPORATE SERVICES	8 000 000.00	-	1 900 000.00	6 100 000.00	632 963.64	2 100 744.83	3 999 255.17	34.44
8	BUDGET AND TREASURY	1 200 000.00	-	1 200 000.00	2 400 000.00	-	1 026 086.96	1 373 913.04	42.75
9	LED & PLANNING	6 200 000.00	-	2 200 000.00	4 000 000.00	-	-	4 000 000.00	-
10	COMMUNITY SERVICES	14 250 000.00	-	7 990 000.00	6 260 000.00	-	-	6 260 000.00	-
	<b>TOTAL</b>	<b>29 950 000.00</b>	<b>-</b>	<b>10 790 000.00</b>	<b>19 160 000.00</b>	<b>632 963.64</b>	<b>3 126 831.79</b>	<b>15 933 168.21</b>	<b>16.32</b>

## 2.8. Other supporting documents

DC40 Dr Kenneth Kaunda - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 22/02/2025																
Description	Ref	2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>Revenue by Vote</b>																
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER ADMINISTRATION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES ADMINISTRATION		-	-	-	-	-	-	292	292	292	292	292	2 042	3 500	3 661	3 829
Vote 4 - FINANCIAL SERVICES ADMINISTRATION		-	-	-	-	-	-	19 039	19 039	19 039	19 039	19 039	133 274	228 469	235 693	242 715
Vote 5 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	108	108	108	108	108	758	1 300	680	711
Vote 6 - LED PLANNING AND DEVELOPMENT		-	-	-	-	-	-	684	684	684	684	684	4 791	8 213	6 884	7 016
Vote 7 - INTERNAL AUDIT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>		-	-	-	-	-	-	20 124	20 124	20 124	20 124	20 124	140 865	241 482	246 918	254 272
<b>Expenditure by Vote</b>																
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	2 213	2 213	2 213	2 213	2 213	15 493	26 559	27 151	28 400
Vote 2 - MUNICIPAL MANAGER ADMINISTRATION		-	-	-	-	-	-	3 541	3 541	3 541	3 541	3 541	24 786	42 491	42 050	44 526
Vote 3 - CORPORATE SERVICES ADMINISTRATION		-	-	-	-	-	-	3 033	3 033	3 033	3 033	3 033	21 232	36 398	38 689	40 329
Vote 4 - FINANCIAL SERVICES ADMINISTRATION		-	-	-	-	-	-	2 985	2 985	2 985	2 985	2 985	20 896	35 821	31 826	33 226
Vote 5 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	5 287	5 287	5 287	5 287	5 287	37 011	63 447	63 459	2 135 108
Vote 6 - LED PLANNING AND DEVELOPMENT		-	-	-	-	-	-	2 890	2 890	2 890	2 890	2 890	20 232	34 684	32 745	30 736
Vote 7 - INTERNAL AUDIT		-	-	-	-	-	-	644	644	644	644	644	4 508	7 727	8 296	8 677
<b>Total Expenditure by Vote</b>		-	-	-	-	-	-	20 594	20 594	20 594	20 594	20 594	144 157	247 127	244 216	2 321 002
<b>Surplus/ (Deficit)</b>		-	-	-	-	-	-	(470)	(470)	(470)	(470)	(470)	(3 293)	(5 645)	2 701	(2 066 730)

DC40 Dr Kenneth Kaunda - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 22/02/2025																
Description - Standard classification	Ref	2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>Revenue - Functional</b>																
<b>Governance and administration</b>		91 321	443	391	389	219	72 981	19 331	19 331	19 331	19 331	19 331	(30 427)	231 969	239 354	246 545
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		91 321	443	391	389	219	72 981	19 331	19 331	19 331	19 331	19 331	(30 427)	231 969	239 354	246 545
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		80	95	88	86	324	316	108	108	108	108	108	(231)	1 300	680	711
Community and social services		80	95	88	86	324	316	108	108	108	108	108	(231)	1 300	680	711
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	-	-	-	-	-	684	684	684	684	684	4 791	8 213	6 884	7 016
Planning and development		-	-	-	-	-	-	684	684	684	684	684	4 791	8 213	6 884	7 016
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>		91 401	538	478	474	543	73 297	20 124	20 124	20 124	20 124	20 124	(25 867)	241 482	246 918	254 272
<b>Expenditure - Functional</b>																
<b>Governance and administration</b>		7 826	11 838	10 036	13 970	10 269	14 487	12 416	12 416	12 416	12 416	12 416	18 489	148 996	148 012	155 158
Executive and council		3 165	4 889	5 177	7 564	5 340	7 302	5 754	5 754	5 754	5 754	5 754	6 842	69 050	69 201	72 926
Finance and administration		4 115	6 459	4 016	5 813	4 254	6 227	6 018	6 018	6 018	6 018	6 018	11 244	72 219	70 515	73 554
Internal audit		546	491	843	593	675	957	644	644	644	644	644	403	7 727	8 296	8 677
<b>Community and public safety</b>		4 985	5 008	5 698	6 088	5 776	5 615	5 287	5 287	5 287	5 287	5 287	3 841	63 447	63 459	2 135 108
Community and social services		4 985	5 008	5 698	6 088	5 776	5 615	5 287	5 287	5 287	5 287	5 287	3 841	63 447	63 459	2 135 108
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		1 394	1 898	1 752	1 504	2 649	1 556	2 890	2 890	2 890	2 890	2 890	9 479	34 684	32 745	30 736
Planning and development		1 394	1 898	1 752	1 504	2 649	1 556	2 890	2 890	2 890	2 890	2 890	9 479	34 684	32 745	30 736
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>		14 205	18 744	17 486	21 562	18 693	21 657	20 594	20 594	20 594	20 594	20 594	31 809	247 127	244 216	2 321 002
<b>Surplus/ (Deficit) 1.</b>		77 196	(18 206)	(17 008)	(21 088)	(18 150)	51 639	(470)	(470)	(470)	(470)	(470)	(57 676)	(5 645)	2 701	(2 066 730)



DC40 Dr Kenneth Kaunda - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 22/02/2025																
Description	Ref	2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 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 Source																
Exchange Revenue																
Service charges - Electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Water		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Sale of Goods and Rendering of Services		–	1	–	–	2	–	13	13	13	13	13	–	150	160	140
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Current and Non Current Assets		330	370	391	339	217	215	748	748	748	748	748	3 377	8 980	9 339	9 825
Dividends		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Licence and permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	3	3	3	3	3	18	30	335	350
Non-Exchange Revenue																
Property rates		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Licences or permits		80	95	88	86	324	316	108	108	108	108	108	(231)	1 300	680	711
Transfer and subsidies - Operational		29	72	–	50	–	72 766	3 851	3 851	3 851	3 851	3 851	(45 957)	46 216	44 309	42 867
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fuel Levy		90 962	–	–	–	–	–	15 401	15 401	15 401	15 401	15 401	16 842	184 806	192 095	200 378
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue		330	538	478	474	543	73 297	20 124	20 124	20 124	20 124	20 124	(25 952)	241 482	246 918	254 272

DC40 Dr Kenneth Kaunda - Supporting Table SB15 Adjustments Budget - monthly cash flow - 22/02/2025																
Monthly cash flows	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year +1 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	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														9 393	8 980	9 825
Interest earned - outstanding debtors														-		
Dividends received														-	-	-
Fines, penalties and forfeits														-		
Licences and permits														680	1 300	711
Agency services														-		
Transfers and Subsidies - Operational														33 764	39 455	33 764
Other revenue														196 251	184 986	204 698
Cash Receipts by Source		-	-	-	-	-	-	-	-	-	-	-	-	240 088	234 721	240 088
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-										6 884	6 761	7 016
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Deparm 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		-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Cash Receipts by Source		-	-	-	-	-	-	-	-	-	-	-	-	246 972	241 482	254 272
Cash Payments by Type																
Employee related costs														140 677	138 748	147 148
Remuneration of councillors														13 799	13 192	14 433
Finance charges														-		
Bulk purchases - Electricity	2													-	-	-
Acquisitions - water & other inventory	3													5 288	4 430	5 531
Contracted services														37 721	45 745	38 410
Transfers and grants - other municipalities														4 738	1 900	4 283
Transfers and grants - other														-		
Other expenditure														37 124	35 928	36 540
Cash Payments by Type		-	-	-	-	-	-	-	-	-	-	-	-	239 346	239 943	246 344
Other Cash Flows/Payments by Type																
Capital assets														5 125	19 160	2 669
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments														-		
Total Cash Payments by Type		-	-	-	-	-	-	-	-	-	-	-	-	244 471	259 103	249 014
NET INCREASE/(DECREASE) IN CASH HELD		-	-	-	-	-	-	-	-	-	-	-	-	2 501	(17 621)	5 258
Cash/cash equivalents at the month/year beginning:		38 576	38 576	38 576	38 576	38 576	38 576	38 576	38 576	38 576	38 576	38 576	38 576	38 576	20 955	23 456
Cash/cash equivalents at the month/year end:		38 576	38 576	38 576	38 576	38 576	38 576	38 576	38 576	38 576	38 576	38 576	38 576	41 077	20 955	28 714



DC40 Dr Kenneth Kaunda - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 22/02/2025													
Description	Ref	2024/25										Budget Year +1 2024/25 Adjusted Budget	Budget Year +2 2025/26 Adjusted Budget
		Original Budget A	Prior Adjusted 7 A1	Accum. Funds B B	Multi-year capital 9 C	Unfore. Unavail. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H			
<b>R thousands</b>													
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>													
<b>Infrastructure</b>		1 000	—	—	—	—	—	(1 000)	(1 000)	—	—	—	—
Roads Infrastructure		—	—	—	—	—	—	—	—	—	—	—	—
Roads		—	—	—	—	—	—	—	—	—	—	—	—
Road Structures		—	—	—	—	—	—	—	—	—	—	—	—
Road Furniture		—	—	—	—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—	—	—	—
Storm water Infrastructure		—	—	—	—	—	—	—	—	—	—	—	—
Drainage Collection		—	—	—	—	—	—	—	—	—	—	—	—
Storm water Conveyance		—	—	—	—	—	—	—	—	—	—	—	—
Attenuation		—	—	—	—	—	—	—	—	—	—	—	—
Electrical Infrastructure		—	—	—	—	—	—	—	—	—	—	—	—
Power Plants		—	—	—	—	—	—	—	—	—	—	—	—
HV Substations		—	—	—	—	—	—	—	—	—	—	—	—
HV Switching Station		—	—	—	—	—	—	—	—	—	—	—	—
HV Transmission Conductors		—	—	—	—	—	—	—	—	—	—	—	—
MV Substations		—	—	—	—	—	—	—	—	—	—	—	—
MV Switching Stations		—	—	—	—	—	—	—	—	—	—	—	—
MV Networks		—	—	—	—	—	—	—	—	—	—	—	—
LV Networks		—	—	—	—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—	—	—	—
Water Supply Infrastructure		—	—	—	—	—	—	—	—	—	—	—	—
Dams and Weirs		—	—	—	—	—	—	—	—	—	—	—	—
Boreholes		—	—	—	—	—	—	—	—	—	—	—	—
Reservoirs		—	—	—	—	—	—	—	—	—	—	—	—
Pump Stations		—	—	—	—	—	—	—	—	—	—	—	—
Water Treatment Works		—	—	—	—	—	—	—	—	—	—	—	—
Bulk Mains		—	—	—	—	—	—	—	—	—	—	—	—
Distribution		—	—	—	—	—	—	—	—	—	—	—	—
Distribution Points		—	—	—	—	—	—	—	—	—	—	—	—
PRV Stations		—	—	—	—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—	—	—	—
Sanitation Infrastructure		—	—	—	—	—	—	—	—	—	—	—	—
Pump Station		—	—	—	—	—	—	—	—	—	—	—	—
Retreatment		—	—	—	—	—	—	—	—	—	—	—	—
Waste Water Treatment Works		—	—	—	—	—	—	—	—	—	—	—	—
Outfall Sewers		—	—	—	—	—	—	—	—	—	—	—	—
Toilet Facilities		—	—	—	—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—	—	—	—
Solid Waste Infrastructure		1 000	—	—	—	—	—	(1 000)	(1 000)	—	—	—	—
Landfill Sites		1 000	—	—	—	—	—	(1 000)	(1 000)	—	—	—	—
Waste Transfer Stations		—	—	—	—	—	—	—	—	—	—	—	—
Waste Processing Facilities		—	—	—	—	—	—	—	—	—	—	—	—
Waste Drop-off Points		—	—	—	—	—	—	—	—	—	—	—	—
Waste Separation Facilities		—	—	—	—	—	—	—	—	—	—	—	—
Electricity Generation Facilities		—	—	—	—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—	—	—	—
Rail Infrastructure		—	—	—	—	—	—	—	—	—	—	—	—
Rail Lines		—	—	—	—	—	—	—	—	—	—	—	—
Rail Structures		—	—	—	—	—	—	—	—	—	—	—	—
Rail Furniture		—	—	—	—	—	—	—	—	—	—	—	—
Drainage Collection		—	—	—	—	—	—	—	—	—	—	—	—
Storm water Conveyance		—	—	—	—	—	—	—	—	—	—	—	—
Attenuation		—	—	—	—	—	—	—	—	—	—	—	—
MV Substations		—	—	—	—	—	—	—	—	—	—	—	—
LV Networks		—	—	—	—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—	—	—	—	—
Sand Pumps		—	—	—	—	—	—	—	—	—	—	—	—
Piers		—	—	—	—	—	—	—	—	—	—	—	—
Revetments		—	—	—	—	—	—	—	—	—	—	—	—
Promenades		—	—	—	—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—	—	—	—
Data Centres		—	—	—	—	—	—	—	—	—	—	—	—
Cable Layers		—	—	—	—	—	—	—	—	—	—	—	—
Distribution Layers		—	—	—	—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—	—	—	—
<b>Community Assets</b>		4 500	—	—	—	—	—	(1 000)	(1 000)	3 500	—	—	—
Community Facilities		4 500	—	—	—	—	—	(1 000)	(1 000)	3 500	—	—	—
Halls		—	—	—	—	—	—	—	—	—	—	—	—
Centres		1 000	—	—	—	—	—	(1 000)	(1 000)	—	—	—	—
Celexes		—	—	—	—	—	—	—	—	—	—	—	—
Clinics/Care Centres		—	—	—	—	—	—	—	—	—	—	—	—
Fire/Ambulance Stations		—	—	—	—	—	—	—	—	—	—	—	—
Tasting Stations		—	—	—	—	—	—	—	—	—	—	—	—
Museums		—	—	—	—	—	—	—	—	—	—	—	—
Galleries		—	—	—	—	—	—	—	—	—	—	—	—
Theatres		—	—	—	—	—	—	—	—	—	—	—	—
Libraries		—	—	—	—	—	—	—	—	—	—	—	—
Cemeteries/Crematoria		—	—	—	—	—	—	—	—	—	—	—	—
Police		—	—	—	—	—	—	—	—	—	—	—	—
Parks		3 500	—	—	—	—	—	—	—	3 500	—	—	—
Public Open Space		—	—	—	—	—	—	—	—	—	—	—	—
Nature Reserves		—	—	—	—	—	—	—	—	—	—	—	—
Public Ablution Facilities		—	—	—	—	—	—	—	—	—	—	—	—
Markets		—	—	—	—	—	—	—	—	—	—	—	—
Stalls		—	—	—	—	—	—	—	—	—	—	—	—
Abattoirs		—	—	—	—	—	—	—	—	—	—	—	—
Airports		—	—	—	—	—	—	—	—	—	—	—	—
Taxi Ranks/Bus Terminals		—	—	—	—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—	—	—	—
Sport and Recreation Facilities		—	—	—	—	—	—	—	—	—	—	—	—
Indoor Facilities		—	—	—	—	—	—	—	—	—	—	—	—
Outdoor Facilities		—	—	—	—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—	—	—	—
<b>Heritage assets</b>		—	—	—	—	—	—	—	—	—	—	—	—
Monuments		—	—	—	—	—	—	—	—	—	—	—	—
Historic Buildings		—	—	—	—	—	—	—	—	—	—	—	—
Works of Art		—	—	—	—	—	—	—	—	—	—	—	—
Conservation Areas		—	—	—	—	—	—	—	—	—	—	—	—
Other Heritage		—	—	—	—	—	—	—	—	—	—	—	—
<b>Investment properties</b>		—	—	—	—	—	—	—	—	—	—	—	—
Revenue Generating		—	—	—	—	—	—	—	—	—	—	—	—
Improved Property		—	—	—	—	—	—	—	—	—	—	—	—
Unimproved Property		—	—	—	—	—	—	—	—	—	—	—	—
Non-revenue Generating		—	—	—	—	—	—	—	—	—	—	—	—
Improved Property		—	—	—	—	—	—	—	—	—	—	—	—
Unimproved Property		—	—	—	—	—	—	—	—	—	—	—	—
<b>Other assets</b>		2 000	—	—	—	—	—	(1 200)	(1 200)	800	120	80	80
Operational Buildings		2 000	—	—	—	—	—	(1 200)	(1 200)	800	120	80	80
Municipal Offices		2 000	—	—	—	—	—	(1 200)	(1 200)	800	120	80	80
Pay/Enquiry Points		—	—	—	—	—	—	—	—	—	—	—	—
Building Plan Offices		—	—	—	—	—	—	—	—	—	—	—	—
Workshops		—	—	—	—	—	—	—	—	—	—	—	—
Yards		—	—	—	—	—	—	—	—	—	—	—	—
Stores		—	—	—	—	—	—	—	—	—	—	—	—
Laboratories		—	—	—	—	—	—	—	—	—	—	—	—
Training Centres		—	—	—	—	—	—	—	—	—	—	—	—
Manufacturing Plant		—	—	—	—	—	—	—	—	—	—	—	—
Depots		—	—	—	—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—	—	—	—	—
Staff Housing		—	—	—	—	—	—	—	—	—	—	—	—
Social Housing		—	—	—	—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—	—	—	—
<b>Biological or Cultivated Assets</b>		—	—	—	—	—	—	—	—	—	—	—	—
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—	—	—	—
<b>Intangible Assets</b>		3 800	—	—	—	—	—	(500)	(500)	3 300			







DC40 Dr Kenneth Kaunda - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 22/02/2025												
Description	Ref	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Budget Year +1	Budget Year +2
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H	2024/25	2025/26
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												
Power Plants												
HV Substations												
HV Switching Station												
HV Transmission Conductors												
MV Substations												
MV Switching Stations												
MV Networks												
LV Networks												
Capital Spares												
Water Supply Infrastructure												
Dams and Weirs												
Boreholes												
Reservoirs												
Pump Stations												
Water Treatment Works												
Bulk Mains												
Distribution												
Distribution Points												
PRV Stations												
Capital Spares												
Sanitation Infrastructure												
Pump Station												
Reticulation												
Waste Water Treatment Works												
Outfall Sewers												
Toilet Facilities												
Capital Spares												
Solid Waste Infrastructure												
Landfill Sites												
Waste Transfer Stations												
Waste Processing Facilities												
Waste Drop-off Points												
Waste Separation Facilities												
Electricity Generation Facilities												
Capital Spares												
Rail Infrastructure												
Rail Lines												
Rail Structures												
Rail Furniture												
Drainage Collection												
Storm water Conveyance												
Attenuation												
MV Substations												
LV Networks												
Capital Spares												
Coastal Infrastructure												
Sand Pumps												
Piers												
Revetments												
Promenades												
Capital Spares												
Information and Communication Infrastructure												
Data Centres												
Core Layers												
Distribution Layers												
Capital Spares												
Community Assets												
Community Facilities												
Halls												
Centres												
Crèches												
Clinics/Care Centres												
Fire/Ambulance Stations												
Testing Stations												
Museums												
Galleries												
Theatres												
Libraries												
Cemeteries/Crematoria												
Police												
Parks												
Public Open Space												
Nature Reserves												
Public Ablution Facilities												
Markets												
Stalls												
Abattoirs												
Airports												
Taxi Ranks/Bus Terminals												
Capital Spares												
Sport and Recreation Facilities												
Indoor Facilities												
Outdoor Facilities												
Capital Spares												
Heritage assets												
Monuments												
Historic Buildings												
Works of Art												
Conservation Areas												
Other Heritage												
Investment properties												
Revenue Generating												
Improved Property												
Unimproved Property												
Non-revenue Generating												
Improved Property												
Unimproved Property												
Other assets		2 450						(500)	(500)	1 950		
Operational Buildings		2 450						(500)	(500)	1 950		
Municipal Offices		2 450						(500)	(500)	1 950		
Pay/Enquiry Points												
Building Plan Offices												
Workshops												
Yards												
Stores												
Laboratories												
Training Centres												
Manufacturing Plant												
Depots												
Capital Spares												
Housing												
Staff Housing												
Social Housing												
Capital Spares												
Biological or Cultivated Assets												
Biological or Cultivated Assets												
Intangible Assets												
Services												
Licences and Rights												
Water Rights												
Effluent Licences												
Solid Waste Licences												
Computer Software and Applications												
Loan Settlement Software Applications												
Unspecified												
Computer Equipment		300						(300)	(300)			
Computer Equipment		300						(300)	(300)			
Furniture and Office Equipment		250						(180)	(180)	70		
Furniture and Office Equipment		250						(180)	(180)	70		
Machinery and Equipment		400						(150)	(150)	250		
Machinery and Equipment		400						(150)	(150)	250		
Transport Assets		100						400	400	500		
Transport Assets		100						400	400	500		
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												
Subsiding plants and animals												
Total Repairs and Maintenance Expenditure to be adjusted	1	3 500						(730)	(730)	2 770		



DC40 Dr Kenneth Kaunda - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 2/02/2025												
Description	Ref	2024/25									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H	2024/25	2025/26
Depreciation by Asset Class/Sub-class												
Infrastructure		1 093	1 093	--	--	--	--	--	--	1 093	--	--
Roads Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Roads		--	--	--	--	--	--	--	--	--	--	--
Road Structures		--	--	--	--	--	--	--	--	--	--	--
Road Furniture		--	--	--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--	--	--
Storm water Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Drainage Collection		--	--	--	--	--	--	--	--	--	--	--
Storm water Conveyance		--	--	--	--	--	--	--	--	--	--	--
Attenuation		--	--	--	--	--	--	--	--	--	--	--
Electrical Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Power Plants		--	--	--	--	--	--	--	--	--	--	--
HV Substations		--	--	--	--	--	--	--	--	--	--	--
HV Switching Station		--	--	--	--	--	--	--	--	--	--	--
HV Transmission Conductors		--	--	--	--	--	--	--	--	--	--	--
MV Substations		--	--	--	--	--	--	--	--	--	--	--
MV Switching Stations		--	--	--	--	--	--	--	--	--	--	--
MV Networks		--	--	--	--	--	--	--	--	--	--	--
LV Networks		--	--	--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--	--	--
Water Supply Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Dams and Weirs		--	--	--	--	--	--	--	--	--	--	--
Boreholes		--	--	--	--	--	--	--	--	--	--	--
Reservoirs		--	--	--	--	--	--	--	--	--	--	--
Pump Stations		--	--	--	--	--	--	--	--	--	--	--
Water Treatment Works		--	--	--	--	--	--	--	--	--	--	--
Bulk Mains		--	--	--	--	--	--	--	--	--	--	--
Distribution		--	--	--	--	--	--	--	--	--	--	--
Distribution Points		--	--	--	--	--	--	--	--	--	--	--
PRV Stations		--	--	--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--	--	--
Sanitation Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Pump Station		--	--	--	--	--	--	--	--	--	--	--
Reticalation		--	--	--	--	--	--	--	--	--	--	--
Waste Water Treatment Works		--	--	--	--	--	--	--	--	--	--	--
Outfall Sewers		--	--	--	--	--	--	--	--	--	--	--
Toilet Facilities		--	--	--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--	--	--
Solid Waste Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Landfill Sites		--	--	--	--	--	--	--	--	--	--	--
Waste Transfer Stations		--	--	--	--	--	--	--	--	--	--	--
Waste Processing Facilities		--	--	--	--	--	--	--	--	--	--	--
Waste Drop-off Points		--	--	--	--	--	--	--	--	--	--	--
Waste Separation Facilities		--	--	--	--	--	--	--	--	--	--	--
Electricity Generation Facilities		--	--	--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--	--	--
Rail Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Rail Lines		--	--	--	--	--	--	--	--	--	--	--
Rail Structures		--	--	--	--	--	--	--	--	--	--	--
Rail Furniture		--	--	--	--	--	--	--	--	--	--	--
Drainage Collection		--	--	--	--	--	--	--	--	--	--	--
Storm water Conveyance		--	--	--	--	--	--	--	--	--	--	--
Attenuation		--	--	--	--	--	--	--	--	--	--	--
MV Substations		--	--	--	--	--	--	--	--	--	--	--
LV Networks		--	--	--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--	--	--
Coastal Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Sand Pumps		--	--	--	--	--	--	--	--	--	--	--
Piers		--	--	--	--	--	--	--	--	--	--	--
Revetments		--	--	--	--	--	--	--	--	--	--	--
Promenades		--	--	--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--	--	--
Information and Communication Infrastructure		1 093	1 093	--	--	--	--	--	--	1 093	--	--
Data Centres		1 093	1 093	--	--	--	--	--	--	1 093	--	--
Core Layers		--	--	--	--	--	--	--	--	--	--	--
Distribution Layers		--	--	--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--	--	--
Community Assets		585	--	--	--	--	--	--	--	585	--	--
Community Facilities		585	--	--	--	--	--	--	--	585	--	--
Halls		585	--	--	--	--	--	--	--	585	--	--
Centres		--	--	--	--	--	--	--	--	--	--	--
Abattoirs		--	--	--	--	--	--	--	--	--	--	--
Airports		--	--	--	--	--	--	--	--	--	--	--
Taxi Ranks/Bus Terminals		--	--	--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--	--	--
Sport and Recreation Facilities		--	--	--	--	--	--	--	--	--	--	--
Indoor Facilities		--	--	--	--	--	--	--	--	--	--	--
Outdoor Facilities		--	--	--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--	--	--
Heritage assets		--	--	--	--	--	--	--	--	--	--	--
Monuments		--	--	--	--	--	--	--	--	--	--	--
Historic Buildings		--	--	--	--	--	--	--	--	--	--	--
Works of Art		--	--	--	--	--	--	--	--	--	--	--
Conservation Areas		--	--	--	--	--	--	--	--	--	--	--
Other Heritage		--	--	--	--	--	--	--	--	--	--	--
Investment properties		--	--	--	--	--	--	--	--	--	--	--
Revenue Generating		--	--	--	--	--	--	--	--	--	--	--
Improved Property		--	--	--	--	--	--	--	--	--	--	--
Unimproved Property		--	--	--	--	--	--	--	--	--	--	--
Non-revenue Generating		--	--	--	--	--	--	--	--	--	--	--
Improved Property		--	--	--	--	--	--	--	--	--	--	--
Unimproved Property		--	--	--	--	--	--	--	--	--	--	--
Other assets		413	413	--	--	--	--	--	--	413	--	--
Operational Buildings		413	413	--	--	--	--	--	--	413	--	--
Municipal Offices		413	413	--	--	--	--	--	--	413	--	--
Pay/Enquiry Points		--	--	--	--	--	--	--	--	--	--	--
Building Plan Offices		--	--	--	--	--	--	--	--	--	--	--
Workshops		--	--	--	--	--	--	--	--	--	--	--
Yards		--	--	--	--	--	--	--	--	--	--	--
Stores		--	--	--	--	--	--	--	--	--	--	--
Laboratories		--	--	--	--	--	--	--	--	--	--	--
Training Centres		--	--	--	--	--	--	--	--	--	--	--
Manufacturing Plant		--	--	--	--	--	--	--	--	--	--	--
Depots		--	--	--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--	--	--
Housing		--	--	--	--	--	--	--	--	--	--	--
Staff Housing		--	--	--	--	--	--	--	--	--	--	--
Social Housing		--	--	--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--	--	--
Biological or Cultivated Assets		--	--	--	--	--	--	--	--	--	--	--
Biological or Cultivated Assets		--	--	--	--	--	--	--	--	--	--	--
Intangible Assets		924	924	--	--	--	--	--	--	924	--	--
Servitudes		--	--	--	--	--	--	--	--	--	--	--
Licences and Rights		924	924	--	--	--	--	--	--	924	--	--
Water Rights		--	--	--	--	--	--	--	--	--	--	--
Effluent Licenses		--	--	--	--	--	--	--	--	--	--	--
Solid Waste Licenses		--	--	--	--	--	--	--	--	--	--	--
Computer Software and Applications		924	924	--	--	--	--	--	--	924	--	--
Load Settlement Software Applications		--	--	--	--	--	--	--	--	--	--	--
Unspecified		--	--	--	--	--	--	--	--	--	--	--
Computer Equipment		1 429	1 429	--	--	--	--	--	--	1 429	--	--
Computer Equipment		1 429	1 429	--	--	--	--	--	--	1 429	--	--
Furniture and Office Equipment		956	956	--	--	--	--	--	--	956	--	--
Furniture and Office Equipment		956	956	--	--	--	--	--	--	956	--	--
Machinery and Equipment		322	322	--	--	--	--	--	--	322	--	--
Machinery and Equipment		322	322	--	--	--	--	--	--	322	--	--
Transport Assets		1 462	1 462	--	--	--	--	--	--	1 462	--	--
Transport Assets		1 462	1 462	--	--	--	--	--	--	1 462	--	--
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	7 184	6 598	--	--	--	--	--	--	7 184	--	--



## 2.9. Municipal manager's quality certificate