

**DR. KENNETH  
KAUNDA**

DISTRICT MUNICIPALITY



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

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

**2021 / 2022**



**DR KENNETH KAUNDA DISTRICT**

**MUNICIPALITY**

**ADJUSTMENT BUDGET**

**2021 /2022**

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## **PART 1: ADJUSTMENT BUDGET**

### **Purpose of the Approval of the Adjustment Budget for the Financial Year 2021/2022**

The purpose of this report is to submit the Adjustment Budget for 2021/2022 to Council in line with the provisions of the Municipal Finance Management Act section 28 that stipulate that the municipal council may revise an approved annual Budget through an Adjustment Budget.

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

Honourable Speaker, Cllr. Xolile Nxozana, Single-Whip, Cllr J Lesie, Single whips of opposition parties, Members of Mayoral Committee, Fellow Councillors, the Acting Municipal Manager, Senior managers, officials of the Dr Kenneth Kaunda District Municipality, community members at the gallery and officials from other government stakeholders if any.

I am presenting our second Adjustment Budget for the 2021/2022 financial year as the new administration.

Honourable members, the 2021/2022 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). Which read as follows: An Adjustment budget

- (i) Must adjust the revenue and expenditure estimates downwards if there is material under collection of revenue during the current year;
- (ii) May appropriate additional revenue that has become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;
- (iii) May authorize the utilization of projected savings in one vote towards spending in another vote; and
- (iv) May correct any errors in the annual budget.

Honourable members, the tabling of the second 2021/2022 Adjustment Budget follows the approval of the first 2021/2022 Adjustment Budget which was tabled in municipal council on 28<sup>th</sup> February 2022 in line with Section 28 of the MFMA (Municipal Finance Management Act). The Adjustment Budget preparation was done in consultation with:

- All Senior Managers and their Managers.
- Members of Mayoral Committee.
- Troika.
- Single-Whips of opposition parties.

The budget consultation was done through the Budget Steering Committee Meeting and the extended Budget Steering Committee to accommodate Whips of opposition party and the Mayoral Committee.

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

### **The overview of the second 2021/2022 Adjustment Budget.**

Honourable Speaker, the total Operating Revenue is adjusted upwards by **R101 691.00 (One-Hundred and One Thousand Six-Hundred and Ninety-One)** to **R211 790 954 (Two-Hundred and Eleven Million Seven-Hundred and Ninety Thousand, Nine Hundred and fifty-four)**. The increase relates to:

- Grants received on LGSETA, **R99 487.00**
- Insurance premium, **R2 204.00**

The total operating expenditure is adjusted upwards by **R98 000. (Ninety-Eighty Thousand)** to **R211 785 710. (Two-Hundred and Eleven Million Seven-Hundred and Eighty-Five Thousand, Seven Hundred and Ten)**

The major adjustments on Operating Expenditure were dealt with shifting of funds from one vote or department to another: Below is the expenditure line items which requires additional budget of **R4.8 Million**:

- EPWP Personnel and Labour – Stipends for EPWP Workers (**R1.3 Million**)
- Dr KKDM Economic Agency (**R3.5 Million**)

There was a potential savings of **R4.8 Million** which was sourced from other expenditure line items within the departments.

The total capital budget provided for 2021/2022 financial year amount to **R117.3 Million**. During the 1<sup>st</sup> Adjustment Budget the Capital budget was reduced by **R75.2 Million** to **R42 Million**. The proposed 2<sup>nd</sup> Adjustment for Capital budget remains unchanged at **R42 Million**.

### **RECOMMENDATIONS**

I therefore, table the second 2021/2022 Adjustment Budget of Dr Kenneth Kaunda District Municipality in terms of MFMA Section 28, with the following recommendations:

1. Cognisance be taken that:

- 1.1. Sections 28(2) and 69(2) of the Municipal Finance Management Act, 2003 (Act No 56 of 2003) and Municipal Adjustment Budget Regulation, Government Gazette 32141 of 17 April 2009 regarding the handling of Adjustment Budget Adjustments;
- 1.2. The MFMA does not provide for public participation with regard to the approval of an Adjustment Budget, as the adjustments are done under unexpected or unforeseeable circumstances which could not be avoided.
- 1.3. The 2nd Adjustment Budget related policies remains unchanged as approved.
- 1.4. The 2nd Adjustment Budget for 2021/2022 is cash funded with a surplus of **(Five Thousand Two-Hundred and Forty-four (R5 244.00))** as per the B Schedule.
- 1.5. The 2nd operating revenue Adjustment Budget will increase by **(One-Hundred and One Thousand Six-Hundred and Ninety One (R101 691.00))**.
- 1.6. The 2nd operating expenditure Adjustment Budget will increase by **(Ninety-Eight Thousand) R98 000.00**.
- 1.7. The 2nd capital Adjustment Budget will remain unchanged as approved in the 1<sup>st</sup> Adjustment Budget.
2. That the 2nd Adjustment Budget 2021/2022 revenue funding of **Two-Hundred and Eleven Million Seven-Hundred and Ninety Thousand, Nine Hundred and fifty-four (R211 790 954.00)** as per the B Schedule is tabled for approval.
3. That the 2nd Adjustment Budget 2021/2022 operating expenditure of **Two-Hundred and Eleven Million Seven-Hundred and Eighty-Five Thousand, Seven Hundred and Ten (R211 785 710.00)** as per the B Schedule is tabled for approval.
4. That the 2nd Adjustment Budget 2021/2022 capital expenditure of **Forty-Two Million Forty-Two-Million and Fifty Thousand (R42 050 000.00)** as per the B Schedule is tabled for approval.
5. That the 2nd Adjustment Budget 2021/2022 depreciation: non cash item of **Six Million Five-Hundred and Nine Thousand and Seventy One (R6 509 071.00)** as per the B Schedule is tabled for approval.
6. That Service Delivery and Budget Implementation Plan will be revised to reflect the adjustments made on the 2021/2022 approved 2nd Adjustment Budget.
7. That the 2nd Adjustment Budget for 2021/2022 as per the B Schedule is tabled for approval.
8. That the 2nd Adjustment Budget Adjustment of the Dr Kenneth Kaunda District Municipality once approved by Council be submitted to National and Provincial Treasury as required by MFMA.

PLEASE NOTE THAT UPON THE APPROVAL OF THE SECOND 2021/2022 ADJUSTMENT BUDGET, THE REVISION OF THE 2021/22 SDBIP WILL UNFOLD IN TERMS OF MFMA SECTION 54(1)(C).

I thank you

## 1.2. Council Resolutions

### ITEM A.21/02/2022 2021 / 2022 ADJUSTMENT BUDGET

#### THEREFORE RESOLVED

1. Cognisance be taken that:
  - 1.1. Sections 28(2) and 69(2) of the Municipal Finance Management Act, 2003 (Act No 56 of 2003) and Municipal Adjustment Budget Regulation, Government Gazette 32141 of 17 April 2009 regarding the handling of Adjustment Budget Adjustments;
  - 1.2. The MFMA does not provide for public participation with regard to the approval of an adjustment Budget, as the adjustments are done under unexpected or unforeseeable circumstances which could not be avoided.
  - 1.3. The Adjustment Budget related policies as approved with the 2020/21 MTREF annual Adjustment Budget remains unchanged.
  - 1.4. The Adjustment Budget for 2021/2022 is cash funded with a surplus of **R1 553.00** as per the B Schedule.
  - 1.5. The operating revenue Adjustment Budget will increase by **R83 262.00. (Eighty-Three-Thousand Two-Hundred and Sixty-Two).**
  - 1.6. The operating expenditure Adjustment Budget will increase by **R85 000.00. (Eighty-Five-Thousand).**
  - 1.7. The capital Adjustment Budget will decrease by **R75 255 000.00(Seventy-Five-Million Two-Hundred and Fifty-Five Thousand)** from the approved budget of **R117 305 000.00(One-Hundred and Seventeen-Million Three-Hundred and Five-Thousand)**
2. That the Adjustment Budget 2021/2022 revenue funding of **R211 689 262 ((Two-Hundred and Eleven Million Six-Hundred and Eighty-Nine Thousand Two-Hundred and Sixty-Two)** as per the B Schedule is tabled for approval.
3. That the Adjustment Budget 2021/2022 operating expenditure of **R211 687 710.00 (Two-Hundred and Eleven Million Six-Hundred and Eighty-Seven Thousand Seven-Hundred and Ten)** as per the B Schedule is tabled for approval.
4. That the Adjustment Budget 2021/2022 capital expenditure of **R42 050 000.00 (Forty-Two-Million and Fifty Thousand)** as per the B Schedule is tabled for approval.
5. That Service Delivery and Budget Implementation Plan will be revised to reflect the adjustments made on the 2021/2022 approved Adjustment Budget.
6. That the Adjustment Budget for 2021/2022 as per the B Schedule is tabled for approval.
7. That the Adjustment Budget Adjustment of the Dr Kenneth Kaunda District Municipality once approved by Council be submitted to National and Provincial Treasury as required by MFMA.

### 1.3. Executive Summary

#### Overview of the adjustment budget

Section 28(2-5) of the Municipal Finance Management Act (MFMA) states that an adjustment budget may, within a prescribed framework, appropriate additional revenues that have become available over and above those anticipated in the annual budget; authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality.

This 2<sup>nd</sup> Adjustment Budget will address the following:

#### (i) Under Operating Revenue Budget

The total operating revenue is adjusted upwards by **R101 Thousand** to **R211.7 Million**. The increase relates to:

- Grants received on LGSETA.
- Insurance premium

#### (ii) Under Operating Expenditure Budget

The total operating expenditure is adjusted upwards by **R98 Thousand** to **R211.7 Million**.

The major adjustments that led to the increase are:

- EPWP Personnel and Labour – Stipends for EPWP Workers (**R1.3 Million**)
- Dr KKDM Economic Agency (**R3.5 Million**)

The proposed budget adjustment on expenditure totals to **R253.8 Million** comprising of **R211.7 Million** for Operating expenditure and **R42 Million** for Capital expenditure (see table 1 below).

In view of the aforementioned, the following table is a consolidated overview of the proposed 2021/2022 Budget Adjustment:

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

	FINANCIAL YEAR: 2021 / 2022			
	Approved Budget	1st Adjustment Budget	Adjustments	Adjustment Budget
TOTAL REVENUE	- 211 606 000,00	- 211 689 263,00	- 101 691,00	- 211 790 954,00
TOTAL EXPENDITURE	211 602 710,00	211 687 710,00	<b>98 000,00</b>	211 785 710,00
<b>(Surplus) / Deficit</b>	<b>- 3 290,00</b>	<b>- 1 553,00</b>	<b>- 3 691,00</b>	<b>- 5 244,00</b>
TOTAL CAPITAL EXPENDITURE	117 305 000,00	42 050 000,00	-	42 050 000,00
<b>TOTAL ADJUSTMENT BUDGET</b>	<b>328 907 710,00</b>	<b>253 737 710,00</b>	-	<b>253 835 710,00</b>



In Addition to table 1 above, the following table provides a breakdown on the overview of the 2<sup>nd</sup> Adjustment Budget:

**Table 2: Executive Summary**

DR KENNETH KAUNDA DISTRICT MUNICIPALITY ADJUSTMENT BUDGET 2021/2022									
EXECUTIVE SUMMARY									
CURRENT YEAR 2021/ 2022						REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
DISCRIPTION	Budget	1st Adjustment	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Receipts(Jan)	YTD Movement	Balance	% Rec
OPERATIONAL GRANTS	- 205 766 000,00	- 205 840 878,00	-	99 487,00	- 205 940 365,00	70 000,00	- 203 348 342,48	- 2 592 022,52	98,74
INTEREST ON BANK ACCOUNTS	- 1 200 000,00	- 1 200 000,00	-	-	- 1 200 000,00	64 433,86	- 202 667,70	- 997 332,30	16,89
INTEREST ON SHORT TERM INVEST & CALL ACCOUNTS	- 4 000 000,00	- 4 000 000,00	-	-	- 4 000 000,00	624 743,84	- 3 528 383,16	- 471 616,84	88,21
COMMISSION: INSURANCE	-	8 385,00	-	2 204,00	- 10 589,00	-	- 10 589,49	0,49	100,00
HEALTH CERTIFICATES	- 500 000,00	- 500 000,00	-	-	- 500 000,00	21 330,78	- 355 376,32	- 144 623,68	71,08
TENDER DOCUMENTS	- 90 000,00	- 90 000,00	-	-	- 90 000,00	-	- 67 100,00	- 22 900,00	74,56
SALE OF: ASSET < CAP THRESH	- 50 000,00	- 50 000,00	-	-	- 50 000,00	-	- 18 599,00	- 31 401,00	37,20
<b>TOTAL REVENUE</b>	<b>- 211 606 000,00</b>	<b>- 211 689 263,00</b>	<b>-</b>	<b>101 691,00</b>	<b>- 211 790 954,00</b>	<b>780 508,48</b>	<b>- 207 531 058,15</b>	<b>- 4 259 895,85</b>	<b>97,99</b>
CURRENT YEAR 2021/ 2022						REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
DISCRIPTION	Budget	1st Adjustment	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Expend (Apr)	YTD Movement	Balance	% Exp
EMPLOYEE RELATED COSTS	119 015 734,00	116 015 734,00	-	-	116 015 734,00	8 972 276,54	93 701 466,21	22 314 267,79	80,77
REMUNERATION OF COUNCILLORS	13 074 855,00	10 824 855,00	-	-	10 824 855,00	883 580,60	8 297 067,27	2 527 787,73	76,65
OUTSOURCED SERVICES	8 375 000,00	11 547 000,00	420 000,00	280 000,00	12 247 000,00	1 109 960,75	9 300 710,19	2 946 289,81	358,78
CONSULTANTS AND PROFESSIONAL SERVICES	10 841 000,00	12 911 000,00	310 000,00	100 000,00	13 121 000,00	956 932,08	10 032 521,47	3 088 478,53	76,46
CONTRACTORS	8 482 300,00	9 705 300,00	- 20 000,00	- 900 000,00	8 785 300,00	522 637,83	6 753 844,45	2 031 455,55	76,88
OPERATIONAL COSTS	29 429 750,00	29 031 750,00	- 1 090 000,00	- 2 562 000,00	25 379 750,00	1 354 487,09	17 683 396,25	7 696 353,75	69,68
INVENTORY	4 178 000,00	4 408 000,00	380 000,00	430 000,00	5 218 000,00	823 046,13	4 350 123,95	867 876,05	83,37
OPERATING LEASES	3 380 000,00	3 590 000,00	-	-	3 590 000,00	77 254,48	2 718 885,38	871 114,62	75,73
TRANSFER AND SUBSIDIES	8 122 000,00	6 950 000,00	-	2 950 000,00	9 900 000,00	1 835 487,00	1 951 020,56	7 948 979,44	19,71
DEPRECIATION AND AMORTISATION	6 509 071,00	6 509 071,00	-	-	6 509 071,00	575 344,89	3 025 622,87	3 483 448,13	46,48
<b>TOTAL OPERATING EXPENDITURE</b>	<b>211 407 710,00</b>	<b>211 492 710,00</b>	<b>-</b>	<b>98 000,00</b>	<b>211 590 710,00</b>	<b>17 111 007,39</b>	<b>157 814 658,60</b>	<b>53 776 051,40</b>	<b>74,58</b>
IMPAIRMENT LOSSES	195 000,00	195 000,00	-	-	195 000,00	-	50 235,01	144 764,99	25,76
<b>TOTAL GAINS AND LOSSES</b>	<b>195 000,00</b>	<b>195 000,00</b>	<b>-</b>	<b>-</b>	<b>195 000,00</b>	<b>-</b>	<b>50 235,01</b>	<b>144 764,99</b>	<b>25,76</b>
<b>TOTAL EXPENDITURE</b>	<b>211 602 710,00</b>	<b>211 687 710,00</b>	<b>-</b>	<b>98 000,00</b>	<b>211 785 710,00</b>	<b>17 111 007,39</b>	<b>157 864 893,61</b>	<b>53 920 816,39</b>	<b>74,54</b>
<b>OPERATING (SURPLUS)/DEFICIT</b>	<b>- 3 290,00</b>	<b>- 1 553,00</b>	<b>-</b>	<b>3 691,00</b>	<b>- 5 244,00</b>	<b>16 330 498,91</b>	<b>- 49 666 164,54</b>	<b>49 660 920,54</b>	
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>117 305 000,00</b>	<b>42 050 000,00</b>	<b>-</b>	<b>-</b>	<b>42 050 000,00</b>	<b>154 826,00</b>	<b>9 637 924,56</b>	<b>32 412 075,44</b>	<b>22,92</b>

Table 3 below provides breakdown of expenditure line item which requires additional funding and potential savings identified.

**Table 3: Adjustments**

*The shifting of funds between Vote numbers is illustrated on the table below:*

	POTENTIAL SAVINGS	ADDITIONAL BUDGET REQUIRED
<b>1</b>	<p><b>OFFICE OF THE EXECUTIVE MAYOR</b></p> <ul style="list-style-type: none"> <li>• Gifts &amp; Promo items (Sanitary Towels): <b>R60 000.00</b></li> <li>• Gifts &amp; Promo items (Children): <b>R100 000.00</b></li> <li>• Gifts &amp; Promo items (Disability): <b>R50 000.00</b></li> <li>• Gifts &amp; Promo items (Gender):<b>R30 000.00</b></li> <li>• Food Parcels: <b>R50 000.00</b></li> <li>• Transport (Disability): <b>R20 000.00</b></li> <li>• Bursaries: <b>R450 000.00</b></li> <li>• Private Enterprise: <b>R100 000.00</b></li> </ul> <p><b>TOTAL: R860 000.00</b></p>	<b>None</b>
<b>2</b>	<p><b>OFFICE OF THE SPEAKER</b></p> <ul style="list-style-type: none"> <li>• Community Based Programme (CBPs): <b>R800 000.00</b></li> <li>• Radio&amp; TV Transmissions: <b>R15 000.00</b></li> <li>• SMS bulk message services: <b>R20 000.00</b></li> <li>• Honoraria (Voluntarily Workers): <b>R50 000.00</b></li> <li>• Hire charges –Councilors support:<b>R30 000.00</b></li> <li>• System access &amp; Information fees:<b>R38 000.00</b></li> </ul> <p><b>TOTAL: R 953 000.00</b></p>	<b>None</b>
<b>3</b>	<p><b>OFFICE OF THE SINGLE-WHIP</b></p> <ul style="list-style-type: none"> <li>• Catering services: <b>R80 000.00</b></li> <li>• Indigent Relief: <b>R100 000.00</b></li> </ul> <p><b>TOTAL: R 180 000.00</b></p>	<b>None</b>
<b>6</b>	<p><b>MUNICIPAL MANAGER</b></p> <ul style="list-style-type: none"> <li>• Safeguard &amp; Security: <b>R50 000.00</b></li> <li>• Municipal Newsletter: <b>R20 000.00</b></li> <li>• Printing &amp; Publications: <b>R200 000.00</b></li> </ul> <p><b>TOTAL: R 270 000.00</b></p>	<b>None</b>
<b>8</b>	<p><b>CORPORATE SERVICES</b></p> <ul style="list-style-type: none"> <li>• OS: Hygiene services: <b>50 000.00</b></li> <li>• Internet charges: <b>R30 000.00</b></li> </ul>	

	<ul style="list-style-type: none"> <li>• Network extension: <b>R50 000.00</b></li> <li>• Spec computer services: <b>R50 000.00</b></li> <li>• SALGA: <b>R250 000.00</b></li> <li>• Signage: <b>R20 000.00</b></li> </ul> <p><b>TOTAL: R 450 000.00</b></p>	<b>None</b>
<b>9</b>	<p><b>BTO</b></p> <ul style="list-style-type: none"> <li>• Maintenance of vehicles: <b>R150 000.00</b></li> <li>• Maintenance of unspecified Assets: <b>R80 000.00</b></li> <li>• Bank charges: <b>R30 000.00</b></li> <li>• Radio &amp; TV Transmissions: <b>R20 000.00</b></li> <li>• BCX: <b>R350 000.00</b></li> <li>• Vehicle Licence&amp; Registration: <b>R50 000.00</b></li> <li>• Registration fees: <b>R20 000.00</b></li> <li>• Maintenance - Vehicle tracking: <b>R180 000.00</b></li> </ul> <p><b>TOTAL: R 880 000.00</b></p>	<b>None</b>
<b>10</b>	<p><b><u>LED &amp; PLANNING</u></b></p> <ul style="list-style-type: none"> <li>• Catering services-Sports:<b>R50 000.00</b></li> <li>• Maintenance Roads: <b>R500 000.00</b></li> <li>• Adv/Pub/Mark-Corp &amp; MunActiviti-LED initiatives: <b>R50 000.00</b></li> <li>• Adv/Pub/Mark-Corp &amp; Mun Activities -LED Trade: <b>R80 000.00</b></li> <li>• Adv/Pub/Mark-Corp &amp; Mun Acti –Housing Master plan: <b>R50 000.00</b></li> <li>• Gifts &amp; Promo items-Textfile: <b>R100 000.00</b></li> <li>• Gifts &amp; Promo items –Sports: <b>R50 000.00</b></li> <li>• Transport - LED initiatives: <b>40 000.00</b></li> <li>• Food &amp; Beverages (Served): <b>R30 000.00</b></li> <li>• Transport - LED Trade: <b>R20 000.00</b></li> </ul> <p><b>TOTAL: R 970 000.00</b></p>	<ul style="list-style-type: none"> <li>• EPWP Stipends: <b>R1 300 000.00</b></li> <li>• Dr KKDM Economic Agency: <b>R 3 500 000.00</b></li> </ul>
<b>11</b>	<p><b>COMMUNITY SERVICES</b></p> <p>Maintenance of Furniture &amp; Fittings: <b>R20 000.00</b></p> <p>Maintenance of Office Equipment: <b>R50 000.00</b></p> <p>Maintenance of Plant &amp; Equipment :<b>R50 000.00</b></p> <p>Adv/Pub/Mark-Corp &amp; Mun Activiti - Fire By-Laws: <b>R100 000.00</b></p> <p>Other Expenditure Items: <b>R17 000.00</b></p> <p><b>TOTAL: R 237 000.00</b></p>	<b>None</b>
	<b>Total: R4 800 000.00</b>	<b>R4 800 000.00</b>

- Other additional budget requirements were catered for via shifting of funds or virements within votes. **(Refer to the Excel Document).**

### (iii) Under Capital Budget

- The total capital budget provided for 2021/2022 financial year amount to **R117.3 Million**. During the 1<sup>st</sup> Adjustment Budget the Capital budget was reduced by **R75.2 Million** to **R42 Million**. The proposed 2<sup>nd</sup> Adjustment for Capital budget remains unchanged at **R42 Million**.

### 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, Spatial Development Framework and proceeds from the sale of assets.

The Grants and subsidies amount to **R205.7 million** which constitutes **97.16%**.

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

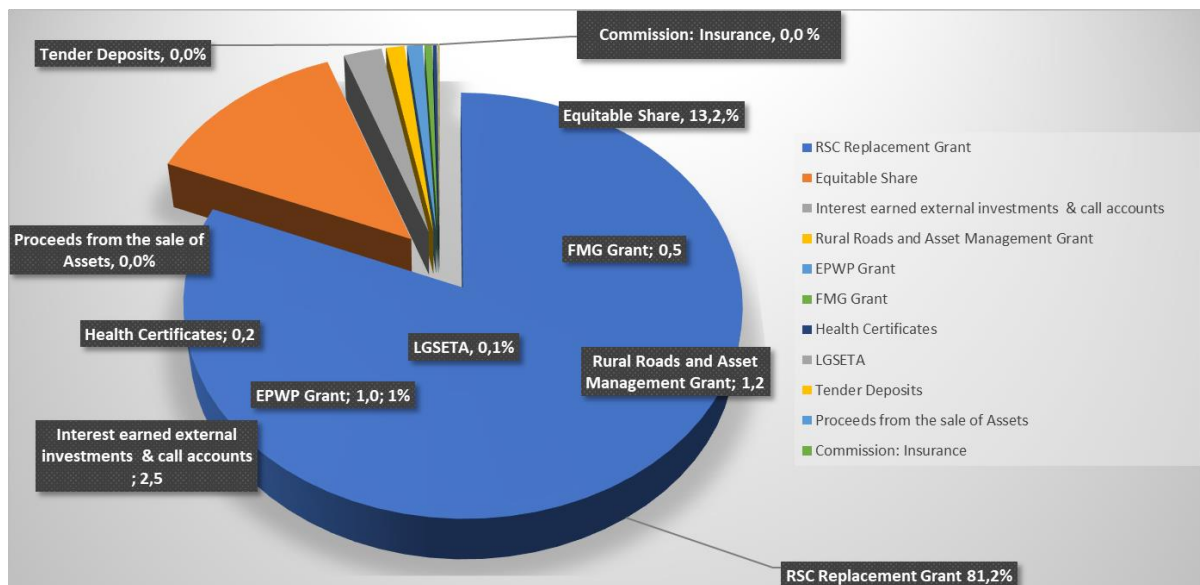
The remaining 2.84% of the total revenue comprises of the following,

- 2.46% or R5.2 million from interest on investments and Bank accounts.
- The 0.15% R223 thousand of the total revenue comprises of tender deposits, Commission Insurance, SETA and Proceeds from sale of Assets.
- 0.24% or R500 thousands is for Health certificates.

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

**Table 4**.is a Summary of revenue classified by main revenue source

<b>The following sources of funding forms part of funding as a percentage of total funding :</b>		<b>As % of</b>
<b>BUDGET FUNDING</b>		<b>Total funding</b>
RSC Replacement Grant	172 078 000	81,2
Equitable Share	28 052 000	13,2
Interest earned external investments & call accounts	5 200 000	2,5
Rural Roads and Asset Management Grant	2 514 000	1,2
EPWP Grant	2 122 000	1,0
FMG Grant	1 000 000	0,5
Health Certificates	500 000	0,2
LGSETA	174 365	0,1
Tender Deposits	90 000	0,0
Proceeds from the sale of Assets	50 000	0,0
Commission: Insurance	10 589	0,0
<b>TOTAL FUNDING</b>	<b>211 790 954</b>	<b>100,00</b>



## Operating Expenditure

Table 5. Operating expenditure can be summarised in the table below:

DISCRIPTION	CURRENT YEAR 2021/ 2022					REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
	Budget	1st Adjustment	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Expend (Apr)	YTD Movement	Balance	% Exp
EMPLOYEE RELATED COSTS	119 015 734,00	116 015 734,00	-	-	116 015 734,00	8 972 276,54	93 701 466,21	22 314 267,79	80,77
REMUNERATION OF COUNCILLORS	13 074 855,00	10 824 855,00	-	-	10 824 855,00	883 580,60	8 297 067,27	2 527 787,73	76,65
OUTSOURCED SERVICES	8 375 000,00	11 547 000,00	420 000,00	280 000,00	12 247 000,00	1 109 960,75	9 300 710,19	2 946 289,81	358,78
CONSULTANTS AND PROFESSIONAL SERVICES	10 841 000,00	12 911 000,00	310 000,00	100 000,00	13 121 000,00	956 932,08	10 032 521,47	3 088 478,53	76,46
CONTRACTORS	8 482 300,00	9 705 300,00	20 000,00	900 000,00	8 785 300,00	522 637,83	6 753 844,45	2 031 455,55	76,88
OPERATIONAL COSTS	29 429 750,00	29 031 750,00	1 090 000,00	2 562 000,00	25 379 750,00	1 354 487,09	17 683 396,25	7 696 353,75	69,68
INVENTORY	4 178 000,00	4 408 000,00	380 000,00	430 000,00	5 218 000,00	823 046,13	4 350 123,95	867 876,05	83,37
OPERATING LEASES	3 380 000,00	3 590 000,00	-	-	3 590 000,00	77 254,48	2 718 885,38	871 114,62	75,73
TRANSFER AND SUBSIDIES	8 122 000,00	6 950 000,00	-	2 950 000,00	9 900 000,00	1 835 487,00	1 951 020,56	7 948 979,44	19,71
DEPRECIATION AND AMORTISATION	6 509 071,00	6 509 071,00	-	-	6 509 071,00	575 344,89	3 025 622,87	3 483 448,13	46,48
<b>TOTAL OPERATING EXPENDITURE</b>	<b>211 407 710,00</b>	<b>211 492 710,00</b>	<b>-</b>	<b>98 000,00</b>	<b>211 590 710,00</b>	<b>17 111 007,39</b>	<b>157 814 658,60</b>	<b>53 776 051,40</b>	<b>74,58</b>
IMPAIRMENT LOSSES	195 000,00	195 000,00	-	-	195 000,00	-	50 235,01	144 764,99	25,76
<b>TOTAL GAINS AND LOSSES</b>	<b>195 000,00</b>	<b>195 000,00</b>	<b>-</b>	<b>-</b>	<b>195 000,00</b>	<b>-</b>	<b>50 235,01</b>	<b>144 764,99</b>	<b>25,76</b>
<b>TOTAL EXPENDITURE</b>	<b>211 602 710,00</b>	<b>211 687 710,00</b>	<b>-</b>	<b>98 000,00</b>	<b>211 785 710,00</b>	<b>17 111 007,39</b>	<b>157 864 893,61</b>	<b>53 920 816,39</b>	<b>74,54</b>

The allocation towards proposed operating expenditure budget is as follows:

- The proposed 2<sup>nd</sup> Adjustment Budget on Employee related cost totals to **R116 million**. Employee related costs remain unchanged as the approved 1<sup>st</sup> Adjustment Budget.
- The proposed 2<sup>nd</sup> Adjustment Budget on Remuneration of Councillors totals to **R10.8 Million**. The Remuneration of Councillors remains unchanged as the approved 1<sup>st</sup> Adjustment Budget.
- **Contracted Services** has three (3) categories namely, Outsource Services, Consultants and Professional Services, and Contractors. The proposed 2<sup>nd</sup> Adjustment Budget on the total contracted services is **R34.1 Million**. Contracted Services has reduced by **R10 Thousand** from the approved 1<sup>st</sup> Adjustment Budget of **R34.1 Million**.

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

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

NO	DISCRIPTION	Budget	1st Adjustment	CURRENT YEAR 2021/ 2022			REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
				Budget Virements	Adjustments	Adjusted Budget	Curr Mth Expend (Apr)	YTD Movement	Balance	% Exp
1	OS: BURIAL SERVICES	250 000,00	300 000,00	200 000,00	-	500 000,00	115 500,00	408 200,00	91 800,00	81,64
2	OS: CATERING SERVICES	1 310 000,00	1 980 000,00	100 000,00	- 140 000,00	1 940 000,00	269 180,00	1 341 783,55	598 216,45	69,16
3	OS: CLEANING SERVICES	100 000,00	100 000,00	-	-	100 000,00	-	88 735,20	11 264,80	88,74
4	OS: CLEARING & GRASS CUTTING SERVICES	300 000,00	400 000,00	- 60 000,00	- 30 000,00	310 000,00	-	270 500,00	39 500,00	87,26
5	OS: DRIVERS LICENSE CARDS	50 000,00	50 000,00	-	-	50 000,00	-	-	50 000,00	-
6	OS: HYGIENE SERVICES	130 000,00	110 000,00	- 20 000,00	- 50 000,00	40 000,00	-	-	40 000,00	-
7	OS: MEDICAL SERVICES [HEALTH SERV & SUP]	35 000,00	65 000,00	-	-	65 000,00	-	31 649,74	33 350,26	48,69
8	OS: PERSONNEL & LABOUR	5 800 000,00	8 222 000,00	-	500 000,00	8 722 000,00	640 920,75	6 989 731,70	1 732 268,30	80,14
9	OS: TRANSPORT SERVICES	400 000,00	320 000,00	200 000,00	-	520 000,00	84 360,00	170 110,00	349 890,00	32,71
<b>SUB TOTAL : OUTSOURCE SERVICES</b>		<b>8 375 000,00</b>	<b>11 547 000,00</b>	<b>420 000,00</b>	<b>280 000,00</b>	<b>12 247 000,00</b>	<b>1 109 960,75</b>	<b>9 300 710,19</b>	<b>2 946 289,81</b>	<b>75,94</b>

- The proposed 2<sup>nd</sup> Adjustment Budget on Outsource Services amount to **R12.4 million**. Outsource Services increased by **R700 Thousand** from the approved Adjustment Budget of **R11.5 Million**.

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

NO	DISCRIPTION	Budget	1st Adjustment	CURRENT YEAR 2021/ 2022			REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
				Budget Virements	Adjustments	Adjusted Budget	Curr Mth Expend (Apr)	YTD Movement	Balance	% Exp
1	C&PS: B&A ACCOUNTANTS & AUDITORS	100 000,00	50 000,00	- 30 000,00	-	20 000,00	-	-	20 000,00	-
2	C&PS: B&A AIR POLLUTION	42 000,00	42 000,00	-	-	42 000,00	-	-	42 000,00	-
3	C&PS: B&A AUDIT COMMITTEE	1 000 000,00	1 250 000,00	-	- 100 000,00	1 150 000,00	-	756 013,11	393 986,89	65,74
4	C&PS: B&A BUSINESS & FIN MANAGEMENT	2 130 000,00	2 130 000,00	200 000,00	-	2 330 000,00	25 104,00	1 889 920,51	440 079,49	81,11
5	C&PS: B&A HUMAN RESOURCES	15 000,00	15 000,00	-	-	15 000,00	-	3 531,00	11 469,00	23,54
6	C&PS: B&A MEDICAL EXAMINATIONS	50 000,00	30 000,00	-	-	30 000,00	24 900,00	24 900,00	5 100,00	83,00
7	C&PS: B&A OCCUPATIONAL HEALTH & SAFE	100 000,00	60 000,00	-	-	60 000,00	3 768,00	3 931,94	56 068,06	6,55
8	C&PS: B&A ORGANISATIONAL	20 000,00	20 000,00	-	-	20 000,00	-	-	20 000,00	-
9	C&PS: B&A RESEARCH & ADVISORY	230 000,00	30 000,00	-	-	30 000,00	-	-	30 000,00	-
10	C&PS: B&A ACTUARIES	20 000,00	20 000,00	30 000,00	-	50 000,00	-	-	18 300,00	36,60
11	C&PS: I&P ENGINEERING CIVIL	20 000,00	-	-	-	-	-	-	-	-
12	C&PS: I&P LAND & QUANTITY SURVEYORS	2 814 000,00	2 714 000,00	-	-	2 714 000,00	-	2 351 927,75	362 072,25	86,66
13	C&PS: LAB SERV WATER	500 000,00	650 000,00	110 000,00	-	760 000,00	-	1 859,83	758 140,17	0,24
14	C&PS: LEGAL COST ADVICE & LITIGATION	3 800 000,00	5 900 000,00	-	-	5 900 000,00	903 160,08	4 982 137,33	917 862,67	84,44
<b>SUB TOTAL : CONSULTANT AND PROF SERVICES</b>		<b>10 841 000,00</b>	<b>12 911 000,00</b>	<b>310 000,00</b>	<b>- 100 000,00</b>	<b>13 121 000,00</b>	<b>956 932,08</b>	<b>10 032 521,47</b>	<b>3 088 478,53</b>	<b>76,46</b>

- The proposed 2<sup>nd</sup> Adjustment Budget on Consultants and Professional Services amount to **R13.1 Million**. There has been increase of **R210 Thousand** from the approved Adjustment Budget of **R12.9 Million**.

**Table c: Detailed Contractors**

NO	DISCRIPTION	Budget	1st Adjustment	CURRENT YEAR 2021/ 2022			REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
				Budget Virements	Adjustments	Adjusted Budget	Curr Mth Expend (Apr)	YTD Movement	Balance	% Exp
1	CONTR: ARTISTS & PERFORMERS	450 000,00	420 000,00	30 000,00	-	450 000,00	38 220,00	335 040,00	114 960,00	74,45
2	CONTR: EMPLOYEE WELLNESS	100 000,00	10 000,00	50 000,00	-	60 000,00	-	-	60 000,00	-
3	CONTR: FIRE PROTECTION	80 000,00	20 000,00	-	-	20 000,00	-	-	20 000,00	-
4	CONTR: MAINTENANCE OF EQUIPMENT	3 152 300,00	2 122 300,00	- 100 000,00	- 270 000,00	1 752 300,00	95 589,83	1 313 812,45	438 487,55	74,98
5	CONTR: MAINTENANCE OF UNSPECIFIED ASSETS	1 300 000,00	930 000,00	-	- 580 000,00	350 000,00	-	27 500,00	322 500,00	7,86
6	CONTR: SAFEGUARD & SECURITY	3 400 000,00	6 203 000,00	-	- 50 000,00	6 153 000,00	388 828,00	5 077 492,00	1 075 508,00	82,52
<b>SUB TOTAL : CONTRACTORS</b>		<b>8 482 300,00</b>	<b>9 705 300,00</b>	<b>- 20 000,00</b>	<b>- 900 000,00</b>	<b>8 785 300,00</b>	<b>522 637,83</b>	<b>6 753 844,45</b>	<b>2 031 455,55</b>	<b>76,88</b>

- The proposed 2<sup>nd</sup> Adjustment Budget on Contractors amount to **R8.7 Million**. Contractors reduced by **R920 Thousand** from the approved Adjustment Budget of **R8.4 Million**.

**Table d: Detailed Operational Costs**

NO	DISCRIPTION	Budget	1st Adjustment	CURRENT YEAR 2021/ 2022			REVENUE & EXPENDITURE ACTUAL MOVEMENTS					
				Budget Virements	Adjustments	Adjusted Budget	Curr Mth Expend (Apr)	YTD Movement	Balance	% Exp		
1	OC: ADV/PUB/MARK - CORP & MUN ACTIVITIES	3 615 000,00	3 495 000,00	-	910 000,00	-	2 305 000,00	59 665,22	1 685 654,78	619 345,22	73,13	
2	OC: ADV/PUB/MARK - GIFTS & PROMO ITEMS	2 520 000,00	2 530 000,00	-	80 000,00	-	2 165 000,00	207 856,60	1 161 218,80	1 003 781,20	53,64	
3	OC: ADV/PUB/MARK - MUNICIPAL NEWSLETTERS	300 000,00	97 000,00	-	-	-	20 000,00	-	-	77 000,00	-	
4	OC: ADV/PUB/MARK - STAFF RECRUITMENT	150 000,00	70 000,00	-	-	-	70 000,00	-	17 919,13	52 080,87	25,60	
5	OC: ADV/PUB/MARK - TENDERS	150 000,00	150 000,00	-	20 000,00	-	130 000,00	-	75 721,62	54 278,38	58,25	
6	OC: AUDIT COST: EXTERNAL	3 500 000,00	3 480 000,00	-	300 000,00	-	3 780 000,00	-	3 596 125,44	183 874,56	95,14	
7	OC: BC/FAC/C FEES - BANK ACCOUNTS	200 000,00	200 000,00	-	-	-	30 000,00	170 000,00	8 516,47	80 502,49	52,65	
8	OC: BURSARIES (EMPLOYEES)	600 000,00	600 000,00	-	-	-	600 000,00	-	594 648,11	5 351,89	99,11	
9	OC: CLEAN SERV - LAUNDRY SERVICES	1 000,00	1 000,00	-	-	1 000,00	-	-	-	-	#DIV/0!	
10	OC: CLEAN SERV - CAR VALET/WASHING SERV	24 000,00	24 000,00	-	-	-	24 000,00	-	12 300,00	11 700,00	51,25	
11	OC: COMM - LICENCES (RADIO & TELEVISION)	230 000,00	110 000,00	-	10 000,00	-	20 000,00	80 000,00	28 875,01	51 124,99	36,09	
12	OC: COMM - RADIO & TV TRANSMISSIONS	521 000,00	421 000,00	-	-	-	15 000,00	406 000,00	22 500,00	119 230,00	70,63	
13	OC: COMM - SMS BULK MESSAGE SERVICE	20 000,00	20 000,00	-	-	-	20 000,00	-	-	-	#DIV/0!	
14	OC: COMM - PHONE FAX TELEGRAPH & TELEX	1 056 500,00	1 046 500,00	-	50 000,00	-	996 500,00	96 178,30	730 271,78	266 228,22	73,28	
15	OC: ENTERTAINMENT - EXEC MAYOR	40 000,00	40 000,00	-	-	-	40 000,00	4 160,90	39 927,30	72,70	99,82	
16	OC: ENTERTAINMENT - COUNCILORS	90 000,00	90 000,00	-	-	-	90 000,00	13 000,80	32 100,50	57 899,50	35,67	
17	OC: ENTERTAINMENT - SENIOR MANAGEMENT	60 000,00	60 000,00	-	-	-	60 000,00	3 130,56	29 502,76	30 497,24	49,17	
18	OC: EXT COM SERV PROV - GPS LICENCE FEES	150 000,00	150 000,00	-	-	-	150 000,00	-	144 146,00	5 854,00	96,10	
19	OC: EXT COM SERV PROV - INTERNET CHARGE	847 500,00	747 500,00	-	30 000,00	-	30 000,00	687 500,00	44 393,61	426 847,14	260 652,86	62,09
20	OC: EXT COM SERV PROV - NETWORK EXTENS	200 000,00	100 000,00	-	-	-	50 000,00	-	-	50 000,00	-	
21	OC: EXT COM SERV PROV - S/WARE LICENCES	76 000,00	76 000,00	-	-	-	70 000,00	6 000,00	-	6 000,00	-	
22	OC: EXT COM SERV PROV - SPEC COMPUT SERV	1 185 000,00	1 435 000,00	-	600 000,00	-	550 000,00	285 000,00	19 700,00	87 690,00	197 310,00	30,77
23	OC: HONORARIA (VOLUNTARILY WORKERS)	100 000,00	50 000,00	-	-	-	50 000,00	-	-	-	#DIV/0!	
24	OC: HIRE CHARGES	1 473 000,00	1 063 000,00	-	70 000,00	-	40 000,00	1 093 000,00	200 688,00	515 853,00	577 147,00	47,20
25	OC: INSUR UNDER - EXCESS PAYMENTS	25 000,00	25 000,00	-	-	-	25 000,00	-	18 235,17	43 235,17	72,94	
26	OC: INSUR UNDER - PREMIUMS	1 200 000,00	1 370 000,00	-	100 000,00	-	-	1 470 000,00	33 303,45	1 401 761,00	68 239,00	95,36
27	OC: LEARNERSHIPS & INTERNSHIPS	1 546 400,00	1 546 400,00	-	-	-	-	1 546 400,00	-	1 012 132,07	534 267,93	65,45
28	OC: LIC - VEHICLE LIC & REGISTRATIONS	200 000,00	190 000,00	-	-	-	50 000,00	140 000,00	796,18	91 415,40	48 584,60	65,30
29	OC: MUNICIPAL SERVICES	1 770 000,00	1 485 000,00	-	20 000,00	-	-	1 465 000,00	110 748,99	1 118 893,85	346 106,15	76,38
30	OC: PRINTING & PUBLICATIONS	370 000,00	570 000,00	-	110 000,00	-	200 000,00	260 000,00	-	21 200,00	238 800,00	8,15
31	OC: PROFESSIONAL BODIES M/SHIP & SUBS	1 685 000,00	1 685 000,00	-	-	-	250 000,00	1 435 000,00	-	1 237 178,13	197 821,87	86,21
32	OC: REG FEES NATIONAL	1 460 000,00	1 310 000,00	-	30 000,00	-	20 000,00	1 320 000,00	134 925,85	733 476,93	586 523,07	55,57
33	OC: SYSTEM ACCESS & INFORMATION FEES	38 000,00	38 000,00	-	-	-	38 000,00	-	-	-	#DIV/0!	
34	OC: SKILLS DEVELOPMENT FUND LEVY	762 300,00	760 300,00	-	-	-	125 000,00	885 300,00	67 653,57	743 930,45	141 369,55	84,03
35	OC: SIGNAGE	505 000,00	370 000,00	-	20 000,00	-	90 000,00	260 000,00	-	27 900,00	232 100,00	10,73
36	OC: STORAGE OF FILES (ARCHIVING)	30 000,00	25 000,00	-	-	-	20 000,00	5 000,00	-	-	5 000,00	-
37	OC: TOLL GATE FEES	30 000,00	10 000,00	-	-	-	8 000,00	2 000,00	-	-	2 000,00	-
38	OC: TRANSPORT - EVENTS	335 000,00	465 000,00	-	-	-	60 000,00	405 000,00	12 100,00	137 320,00	267 680,00	33,91
39	OC: T&S DOM - ACCOMMODATION	430 000,00	1 010 000,00	-	50 000,00	-	30 000,00	1 090 000,00	241 063,04	926 546,10	163 453,90	85,00
40	OC: T&S DOM - DAILY ALLOWANCE	119 450,00	173 450,00	-	-	-	30 000,00	143 450,00	1 316,00	19 014,19	124 435,81	13,25
41	OC: T&S DOM - FOOD & BEVERAGE (SERVED)	31 000,00	79 000,00	-	-	-	-	79 000,00	-	58 384,30	20 615,70	73,90
42	OC: T&S DOM TRP - WITHOUT OPR CAR RENTAL	21 600,00	21 600,00	-	-	-	-	21 600,00	-	-	21 600,00	-
43	OC: T&S DOM TRP - W/OUT OPR OWN TRANSPRT	92 000,00	132 000,00	-	-	-	-	132 000,00	1 722,55	93 202,97	38 797,03	70,61
44	OC: T&S DOM PUB TRP - AIR TRANSPORT	80 000,00	180 000,00	-	50 000,00	-	-	230 000,00	93 650,00	176 320,00	53 680,00	76,66
45	OC: TRANSPORT - MUNICIPAL ACTIVITIES	130 000,00	80 000,00	-	-	-	20 000,00	60 000,00	-	-	60 000,00	-
46	OC: UNIFORM & PROTECTIVE CLOTHING	410 000,00	420 000,00	-	-	-	20 000,00	440 000,00	-	347 892,15	92 107,85	79,07
47	OC: VEHICLE TRACKING	200 000,00	180 000,00	-	-	-	180 000,00	-	-	-	-	#DIV/0!
48	OC: WET FUEL	50 000,00	50 000,00	-	-	-	50 000,00	-	-	-	-	#DIV/0!
49	OC: WORKMEN'S COMPENSATION FUND	500 000,00	500 000,00	-	-	-	-	500 000,00	-	-	500 000,00	-
50	OC: INDIGENT RELIEF	300 000,00	300 000,00	-	-	-	100 000,00	200 000,00	-	-	200 000,00	-
	<b>SUB TOTAL : OPERATIONAL COST</b>	<b>29 429 750,00</b>	<b>29 031 750,00</b>	<b>-</b>	<b>1 090 000,00</b>	<b>-</b>	<b>2 562 000,00</b>	<b>25 379 750,00</b>	<b>1 354 487,09</b>	<b>17 683 396,25</b>	<b>7 696 353,75</b>	<b>69,68</b>

- The proposed 2<sup>nd</sup> Adjustment Budget on Operational Costs amount to **R25.3 Million**. Operational Costs has reduced by **R3.6 Million** from the approved Adjustment Budget of **R29 Million**.

**Table e: Detailed Transfers and Subsidies**

NO	DISCRIPTION	Budget	1st Adjustment	CURRENT YEAR 2021/ 2022			REVENUE & EXPENDITURE ACTUAL MOVEMENTS				
				Budget Virements	Adjustments	Adjusted Budget	Curr Mth Expend (Apr)	YTD Movement	Balance	% Exp	
1	HH: BURSARIES NON-EMPLOYEE CASH	100 000,00	250 000,00	-	-	50 000,00	200 000,00	-	63 137,00	136 863,00	31,57
2	HH OTH TRANS: BURSARIES NON EMPLOYEE	1 500 000,00	2 400 000,00	-	-	400 000,00	2 000 000,00	-	-	2 000 000,00	-
3	HH OTH TRANS: EPWP - SKILL DEV & TRAIN	2 122 000,00	-	-	-	-	-	8 585,00	-	-	-
4	TS_O_M_MUNIC ENT	-	-	-	-	3 500 000,00	3 500 000,00	-	-	3 500 000,00	-
5	TS_O_M_HH_CASH_UNSPECIFIED	-	100 000,00	-	-	-	100 000,00	-	-	100 000,00	-
6	NON PROF: TOURISM	100 000,00	100 000,00	-	-	-	100 000,00	-	43 811,56	56 188,44	43,81
7	PRIV ENT: SUBS N-FIN ENTPR - PRODUCT	100 000,00	100 000,00	-	-	100 000,00	-	-	-	-	#DIV/0!
8	HH SSP SOC ASS: POVERTY RELIEF	200 000,00	-	-	-	-	-	-	-	-	-
9	HH OTH TRANS: RURAL DEV - FOOD PROD & SEC	4 000 000,00	4 000 000,00	-	-	-	4 000 000,00	1 844 072,00	1 844 072,00	2 155 928,00	46,10
	<b>SUB TOTAL : TRANSFERS &amp; SUBSIDIES</b>	<b>8 122 000,00</b>	<b>6 950 000,00</b>	<b>-</b>	<b>2 950 000,00</b>	<b>-</b>	<b>9 900 000,00</b>	<b>1 835 487,00</b>	<b>1 951 020,56</b>	<b>7 948 979,44</b>	<b>19,71</b>

- The proposed 2<sup>nd</sup> Adjustment Budget on Transfers and Subsidies amount to **R9.9 Million**. The Transfers and Subsidies increased by **R2.9 Million** from the approved Adjustment Budget of **R6.9 Million**.

**Table f: Detailed Inventory**

NO	DISCRPTION	Budget	1st Adjustment	CURRENT YEAR 2021/ 2022			REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
				Budget Virements	Adjustments	Adjusted Budget	Curr Mth Expend (Apr)	YTD Movement	Balance	% Exp
1	INV - CONSUMABLE STORES - STANDARD RATED	1 303 000,00	1 503 000,00	180 000,00	250 000,00	1 933 000,00	298 619,65	1 501 265,46	431 734,54	77,67
2	INV - CONSUMABLE STORES - ZERO RATED	1 150 000,00	1 400 000,00	-	150 000,00	1 550 000,00	191 489,43	1 467 434,40	82 565,60	94,67
3	INVENTORY - MATERIALS & SUPPLIES	1 725 000,00	1 505 000,00	200 000,00	30 000,00	1 735 000,00	332 937,05	1 381 424,09	353 575,91	79,62
	<b>SUB TOTAL - INVENTORY</b>	<b>4 178 000,00</b>	<b>4 408 000,00</b>	<b>380 000,00</b>	<b>430 000,00</b>	<b>5 218 000,00</b>	<b>823 046,13</b>	<b>4 350 123,95</b>	<b>867 876,05</b>	<b>83,37</b>

- The proposed 2<sup>nd</sup> Adjustment Budget on Inventory Costs amount to **R5.2 Million**. The Inventory has increased by **R810 Thousand** from the approved Adjustment Budget of **R4.4 Million**.



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

### (Table B1 Adjustment Budget Summary)

DC40 Dr Kenneth Kaunda - Table B1 Adjustments Budget Summary - 26/05/2022

Description	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
	Original Budget	Prior Adjusted 1 A1	Accum. Funds 2 B	Multi-year capital 3 C	Unfore. Unavoid. 4 D	Nat. or Prov. Govt 5 E	Other Adjus. 6 F	Total Adjus. 7 G	Adjusted Budget 8 H	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	5 200	5 200	-	-	-	-	-	5 200	5 200	5 700	5 951
Transfers recognised - operational	33 688	33 862	-	-	-	-	-	33 862	33 862	36 491	36 079
Other own revenue	172 718	172 729	-	-	-	-	-	172 729	172 729	176 874	180 766
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>211 606</b>	<b>211 791</b>	-	-	-	-	-	<b>211 791</b>	<b>211 791</b>	<b>219 065</b>	<b>222 796</b>
Employee costs	119 016	116 016	-	-	-	-	-	116 016	116 016	122 016	126 862
Remuneration of councillors	13 075	10 825	-	-	-	-	-	10 825	10 825	13 575	14 172
Depreciation & asset impairment	6 704	6 704	-	-	-	-	-	6 704	6 704	7 017	7 325
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	4 178	5 218	-	-	-	-	-	5 218	5 218	4 023	4 163
Transfers and grants	8 122	9 900	-	-	-	-	-	9 900	9 900	1 200	1 709
Other expenditure	60 508	63 123	-	-	-	-	-	63 123	63 123	70 003	63 896
<b>Total Expenditure</b>	<b>211 603</b>	<b>211 786</b>	-	-	-	-	-	<b>211 786</b>	<b>211 786</b>	<b>217 833</b>	<b>218 127</b>
<b>Surplus/(Deficit)</b>	<b>3</b>	<b>5</b>	-	-	-	-	-	<b>5</b>	<b>5</b>	<b>1 232</b>	<b>4 669</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>3</b>	<b>5</b>	-	-	-	-	-	<b>5</b>	<b>5</b>	<b>1 232</b>	<b>4 669</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>3</b>	<b>5</b>	-	-	-	-	-	<b>5</b>	<b>5</b>	<b>1 232</b>	<b>4 669</b>
<b>Capital expenditure &amp; funds sources</b>											
<b>Capital expenditure</b>	<b>117 305</b>	<b>42 050</b>	-	-	-	-	-	<b>42 050</b>	<b>42 050</b>	<b>89 156</b>	<b>32 060</b>
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-
Borrowing	90 000	0	-	-	-	-	-	0	0	-	-
Internally generated funds	27 305	42 050	-	-	-	-	-	42 050	42 050	89 156	32 060
<b>Total sources of capital funds</b>	<b>117 305</b>	<b>42 050</b>	-	-	-	-	-	<b>42 050</b>	<b>42 050</b>	<b>89 156</b>	<b>32 060</b>
<b>Financial position</b>											
Total current assets	52 906	63 644	-	-	-	-	-	63 644	63 644	29 429	9 364
Total non current assets	142 778	59 742	-	-	-	-	-	59 742	59 742	106 848	49 751
Total current liabilities	26 949	25 053	-	-	-	-	-	25 053	25 053	21 840	21 322
Total non current liabilities	103 364	14 351	-	-	-	-	-	14 351	14 351	20 045	20 045
Community wealth/Equity	<b>65 371</b>	<b>83 982</b>	-	-	-	-	-	<b>83 982</b>	<b>83 982</b>	<b>94 392</b>	<b>17 748</b>
<b>Cash flows</b>											
Net cash from (used) operating	124 012	123 114	-	-	-	-	(116 405)	(116 405)	6 709	427 482	430 180
Net cash from (used) investing	(117 305)	(42 050)	-	-	-	-	-	(42 050)	(42 050)	(89 156)	(32 059)
Net cash from (used) financing	90 000	0	-	-	-	-	-	0	0	-	-
<b>Cash/cash equivalents at the year end</b>	<b>149 781</b>	<b>159 535</b>	-	-	-	-	<b>(116 405)</b>	<b>(116 405)</b>	<b>43 130</b>	<b>448 662</b>	<b>409 644</b>
<b>Cash backing/surplus reconciliation</b>											
Cash and investments available	52 906	63 644	-	-	-	-	-	63 644	63 644	29 429	9 364
Application of cash and investments	21 890	23 254	-	-	-	-	-	23 254	23 254	20 986	20 313
<b>Balance - surplus (shortfall)</b>	<b>31 016</b>	<b>40 391</b>	-	-	-	-	-	<b>40 391</b>	<b>40 391</b>	<b>8 444</b>	<b>(10 949)</b>
<b>Asset Management</b>											
Asset register summary (WDV)	142 778	58 689	-	-	-	-	-	58 689	58 689	105 794	48 698
Depreciation	6 704	6 704	-	-	-	-	-	6 704	6 704	7 017	7 325
Renewal and Upgrading of Existing Assets	3 300	3 500	-	-	-	-	-	3 500	3 500	4 000	5 000
Repairs and Maintenance	4 152	2 052	-	-	-	-	-	2 052	2 052	2 402	2 455
<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) - 26/05/2022

Standard Description	Ref	Budget Year 2021/22										Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	+1 2022/23	+2 2023/24
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
<b>Revenue - Functional</b>													
<i>Government and administration</i>		206 470	206 655	--	--	--	--	--	--	206 655	213 554	219 632	
Executive and council		--	--	--	--	--	--	--	--	--	--	--	
Finance and administration		206 470	206 655	--	--	--	--	--	--	206 655	213 554	219 632	
Internal audit		--	--	--	--	--	--	--	--	--	--	--	
<i>Community and public safety</i>		500	500	--	--	--	--	--	--	500	500	522	
Community and social services		500	500	--	--	--	--	--	--	500	500	522	
Sport and recreation		--	--	--	--	--	--	--	--	--	--	--	
Public safety		--	--	--	--	--	--	--	--	--	--	--	
Housing		--	--	--	--	--	--	--	--	--	--	--	
Health		--	--	--	--	--	--	--	--	--	--	--	
<i>Economic and environmental services</i>		4 636	4 636	--	--	--	--	--	--	4 636	5 011	2 642	
Planning and development		4 636	4 636	--	--	--	--	--	--	4 636	5 011	2 642	
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	211 606	211 791	--	--	--	--	--	--	211 791	219 065	222 796	
<b>Expenditure - Functional</b>													
<i>Government and administration</i>		131 647	126 385	--	--	--	--	--	--	126 385	130 012	135 600	
Executive and council		61 601	59 190	--	--	--	--	--	--	59 190	60 394	63 584	
Finance and administration		63 166	60 688	--	--	--	--	--	--	60 688	62 732	64 828	
Internal audit		6 879	6 506	--	--	--	--	--	--	6 506	6 885	7 188	
<i>Community and public safety</i>		51 603	52 593	--	--	--	--	--	--	52 593	57 115	56 641	
Community and social services		51 603	52 593	--	--	--	--	--	--	52 593	57 115	56 641	
Sport and recreation		--	--	--	--	--	--	--	--	--	--	--	
Public safety		--	--	--	--	--	--	--	--	--	--	--	
Housing		--	--	--	--	--	--	--	--	--	--	--	
Health		--	--	--	--	--	--	--	--	--	--	--	
<i>Economic and environmental services</i>		28 353	32 808	--	--	--	--	--	--	32 808	30 707	25 886	
Planning and development		28 353	32 808	--	--	--	--	--	--	32 808	30 707	25 886	
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	211 603	211 786	--	--	--	--	--	--	211 786	217 833	218 127	
<b>Surplus/ (Deficit) for the year</b>		3	5	--	--	--	--	--	--	5	1 232	4 669	

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

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

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

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

DC40 Dr Kenneth Kaunda - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 26/05/2022

Vote Description <i>(Insert departmental structure etc)</i>	Ref	Budget Year 2021/22									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2022/23	+2 2023/24
		3	4	5	6	7	8	9	10	Adjusted Budget	Adjusted Budget	
R thousands	A	A1	B	C	D	E	F	G	H			
<b>Revenue by Vote</b>	1											
Vote 01 - Executive Council		-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		-	174	-	-	-	-	-	-	174	-	-
Vote 04 - Financial Services		206 470	206 481	-	-	-	-	-	-	206 481	213 554	219 632
Vote 05 - Led & Planning		4 636	4 636	-	-	-	-	-	-	4 636	5 011	2 642
Vote 06 - Community Services		500	500	-	-	-	-	-	-	500	500	522
Vote 07 - -		-	-	-	-	-	-	-	-	-	-	-
Vote 08 - -		-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	211 606	211 791	-	-	-	-	-	-	211 791	219 065	222 796
<b>Expenditure by Vote</b>	1											
Vote 01 - Executive Council		22 909	18 293	-	-	-	-	-	-	18 293	23 097	24 052
Vote 02 - Municipal Manager		45 571	47 403	-	-	-	-	-	-	47 403	44 183	46 720
Vote 03 - Corporate Services		33 061	28 594	-	-	-	-	-	-	28 594	32 539	33 590
Vote 04 - Financial Services		30 106	32 094	-	-	-	-	-	-	32 094	30 193	31 238
Vote 05 - Led & Planning		28 353	32 808	-	-	-	-	-	-	32 808	30 707	25 886
Vote 06 - Community Services		51 603	52 593	-	-	-	-	-	-	52 593	57 115	56 641
Vote 07 - -		-	-	-	-	-	-	-	-	-	-	-
Vote 08 - -		-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	211 603	211 786	-	-	-	-	-	-	211 786	217 833	218 127
<b>Surplus/ (Deficit) for the year</b>	2	3	5	-	-	-	-	-	-	5	1 232	4 669

### 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) - 26/05/2022

Description	Ref	Budget Year 2021/22									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	+1 2022/23	+2 2023/24
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	Adjusted Budget	Adjusted Budget
<b>Revenue By Source</b>												
Property rates	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments		5 200	5 200	-	-	-	-	-	-	5 200	5 700	5 951
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-
Licences and permits		500	500	-	-	-	-	-	-	500	500	522
Agency services		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		33 688	33 862	-	-	-	-	-	-	33 862	36 491	36 079
Other revenue	2	172 218	172 229	-	-	-	-	-	-	172 229	176 374	180 244
Gains		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>211 606</b>	<b>211 791</b>	-	-	-	-	-	-	<b>211 791</b>	<b>219 065</b>	<b>222 796</b>
<b>Expenditure By Type</b>												
Employee related costs		119 016	116 016	-	-	-	-	-	-	116 016	122 016	126 862
Remuneration of councillors		13 075	10 825	-	-	-	-	-	-	10 825	13 575	14 172
Debt impairment		-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment		6 704	6 704	-	-	-	-	-	-	6 704	7 017	7 325
Finance charges		-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		4 178	5 218	-	-	-	-	-	-	5 218	4 023	4 163
Contracted services		27 698	34 153	-	-	-	-	-	-	34 153	35 493	28 835
Transfers and subsidies		8 122	9 900	-	-	-	-	-	-	9 900	1 200	1 709
Other expenditure		32 810	28 970	-	-	-	-	-	-	28 970	34 510	35 060
Losses		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>211 603</b>	<b>211 786</b>	-	-	-	-	-	-	<b>211 786</b>	<b>217 833</b>	<b>218 127</b>
<b>Surplus/(Deficit)</b>												
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) before taxation</b>		<b>3</b>	<b>5</b>	-	-	-	-	-	-	<b>5</b>	<b>1 232</b>	<b>4 669</b>
Taxation		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>3</b>	<b>5</b>	-	-	-	-	-	-	<b>5</b>	<b>1 232</b>	<b>4 669</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>3</b>	<b>5</b>	-	-	-	-	-	-	<b>5</b>	<b>1 232</b>	<b>4 669</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>3</b>	<b>5</b>	-	-	-	-	-	-	<b>5</b>	<b>1 232</b>	<b>4 669</b>

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

- The proposed budget adjustment on operating revenue totals to **R211.7 Million**. The total operating revenue has increased by **R101 Thousand**. The increase relates to additional grant on LGSETA and Insurance premium.
- The proposed budget adjustment on operating expenditure totals to **R211.7 Million** which comprises of **R211. Million** of operating expenditure and **R195 Thousand** of gains and losses. The operating expenditure increased by **R88 Thousand** from **R211.6 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 - 26/05/2022

Description	Ref	Budget Year 2021/22									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2022/23	+2 2023/24
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	Adjusted Budget	Adjusted Budget
<b>Capital expenditure - Vote</b>												
<b>Multi-year expenditure to be adjusted</b>	2											
Vote 01 - Executive Council		-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Financial Services		-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Led & Planning		-	-	-	-	-	-	-	-	-	-	-
Vote 06 - Community Services		-	-	-	-	-	-	-	-	-	-	-
Vote 07 - -		-	-	-	-	-	-	-	-	-	-	-
Vote 08 - -		-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	3	-	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be adjusted</b>	2											
Vote 01 - Executive Council		10	10	-	-	-	-	-	-	10	100	110
Vote 02 - Municipal Manager		265	350	-	-	-	-	-	-	350	706	221
Vote 03 - Corporate Services		11 510	12 800	-	-	-	-	-	-	12 800	8 200	5 037
Vote 04 - Financial Services		150	280	-	-	-	-	-	-	280	12 050	8 085
Vote 05 - Led & Planning		96 350	18 820	-	-	-	-	-	-	18 820	55 550	17 610
Vote 06 - Community Services		9 020	9 790	-	-	-	-	-	-	9 790	12 550	996
Vote 07 - -		-	-	-	-	-	-	-	-	-	-	-
Vote 08 - -		-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		117 305	42 050	-	-	-	-	-	-	42 050	89 156	32 060
<b>Total Capital Expenditure - Vote</b>		117 305	42 050	-	-	-	-	-	-	42 050	89 156	32 060
<b>Capital Expenditure - Functional</b>												
<b>Governance and administration</b>		11 935	13 440	-	-	-	-	-	-	13 440	21 056	13 454
Executive and council		75	75	-	-	-	-	-	-	75	630	141
Finance and administration		11 660	13 080	-	-	-	-	-	-	13 080	20 250	13 122
Internal audit		200	285	-	-	-	-	-	-	285	176	190
<b>Community and public safety</b>		9 020	9 790	-	-	-	-	-	-	9 790	12 550	996
Community and social services		9 020	9 790	-	-	-	-	-	-	9 790	12 550	996
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		96 350	18 820	-	-	-	-	-	-	18 820	55 550	17 610
Planning and development		96 350	18 820	-	-	-	-	-	-	18 820	55 550	17 610
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	117 305	42 050	-	-	-	-	-	-	42 050	89 156	32 060
<b>Funded by:</b>												
National Government		-	-	-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	-	-	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>		90 000	0	-	-	-	-	-	-	0	-	-
<b>Internally generated funds</b>		27 305	42 050	-	-	-	-	-	-	42 050	89 156	32 060
<b>Total Capital Funding</b>		117 305	42 050	-	-	-	-	-	-	42 050	89 156	32 060

## 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 2021/2022 financial year amount to **R117.3 Million**. During the 1<sup>st</sup> Adjustment Budget the Capital budget was reduced by **R75.2 Million** to **R42 Million**. The proposed 2<sup>nd</sup> Adjustment for Capital budget remains unchanged at **R42 Million**.

## Table B6 - Adjustment Budget Financial Position

DC40 Dr Kenneth Kaunda - Table B6 Adjustments Budget Financial Position - 26/05/2022

Description	Ref	Budget Year 2021/22									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2022/23	+2 2023/24
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>ASSETS</b>												
<b>Current assets</b>												
Cash		52 906	63 644	-	-	-	-	-	-	63 644	29 429	9 364
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	-	-	-	-	-	-	-	-	-	-	-
Other debtors		-	-	-	-	-	-	-	-	-	-	-
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-	-
Inventory		-	-	-	-	-	-	-	-	-	-	-
<b>Total current assets</b>		<b>52 906</b>	<b>63 644</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>63 644</b>	<b>29 429</b>	<b>9 364</b>
<b>Non current assets</b>												
Long-term receivables		-	-	-	-	-	-	-	-	-	-	-
Investments		0	0	-	-	-	-	-	-	0	0	0
Investment property		-	-	-	-	-	-	-	-	-	-	-
Investment in Associate		-	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	1	134 739	53 112	-	-	-	-	-	-	53 112	89 917	38 183
Biological		-	-	-	-	-	-	-	-	-	-	-
Intangible		8 039	6 630	-	-	-	-	-	-	6 630	16 931	11 568
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
<b>Total non current assets</b>		<b>142 778</b>	<b>59 742</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>59 742</b>	<b>106 848</b>	<b>49 751</b>
<b>TOTAL ASSETS</b>		<b>195 684</b>	<b>123 386</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>123 386</b>	<b>136 277</b>	<b>59 115</b>
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Borrowing		308	(0)	-	-	-	-	-	-	(0)	-	-
Consumer deposits		-	-	-	-	-	-	-	-	-	-	-
Trade and other payables		22 746	24 109	-	-	-	-	-	-	24 109	20 986	20 313
Provisions		3 895	944	-	-	-	-	-	-	944	854	1 009
<b>Total current liabilities</b>		<b>26 949</b>	<b>25 053</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25 053</b>	<b>21 840</b>	<b>21 322</b>
<b>Non current liabilities</b>												
Borrowing	1	90 000	(0)	-	-	-	-	-	-	(0)	-	-
Provisions	1	13 364	14 351	-	-	-	-	-	-	14 351	20 045	20 045
<b>Total non current liabilities</b>		<b>103 364</b>	<b>14 351</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14 351</b>	<b>20 045</b>	<b>20 045</b>
<b>TOTAL LIABILITIES</b>		<b>130 313</b>	<b>39 404</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>39 404</b>	<b>41 885</b>	<b>41 367</b>
<b>NET ASSETS</b>	2	<b>65 371</b>	<b>83 982</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>83 982</b>	<b>94 392</b>	<b>17 748</b>
<b>COMMUNITY WEALTH/EQUITY</b>												
Accumulated Surplus/(Deficit)		65 371	83 982	-	-	-	-	-	-	83 982	94 392	17 748
Reserves		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>65 371</b>	<b>83 982</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>83 982</b>	<b>94 392</b>	<b>17 748</b>

## MBRR Table B6 - Adjustment Budget Financial Position

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

This format of presenting the statement of financial position is aligned to GRAP, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.

**Table B7 - Adjustment Budget Cash Flow Statement**

DC40 Dr Kenneth Kaunda - Table B7 Adjustments Budget Cash Flows - 26/05/2022

Description	Ref	Budget Year 2021/22									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2022/23	+2 2023/24
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	Adjusted Budget	Adjusted Budget
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>												
<b>Receipts</b>												
Property rates												
Service charges												
Other revenue		172 718	172 729							172 729	176 874	180 766
Transfers and Subsidies - Operational	1	33 688	33 862							33 862	36 491	36 079
Transfers and Subsidies - Capital	1											
Interest		5 200	5 200							5 200	5 700	5 951
Dividends												
<b>Payments</b>												
Suppliers and employees		(79 472)	(77 877)					(117 305)	(117 305)	(195 182)	209 617	209 093
Finance charges												
Transfers and Grants	1	(8 122)	(10 800)					900	900	(9 900)	(1 200)	(1 709)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>124 012</b>	<b>123 114</b>					<b>(116 405)</b>	<b>(116 405)</b>	<b>6 709</b>	<b>427 482</b>	<b>430 180</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>												
<b>Receipts</b>												
Proceeds on disposal of PPE												
Decrease (increase) in non-current receivables												
Decrease (increase) in non-current investments		0	0							0	0	0
<b>Payments</b>												
Capital assets		(117 305)	(42 050)							(42 050)	(89 156)	(32 060)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(117 305)</b>	<b>(42 050)</b>							<b>(42 050)</b>	<b>(89 156)</b>	<b>(32 059)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>												
<b>Receipts</b>												
Short term loans												
Borrowing long term/refinancing		90 000	0							0		
Increase (decrease) in consumer deposits												
<b>Payments</b>												
Repayment of borrowing												
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>90 000</b>	<b>0</b>							<b>0</b>		
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>96 707</b>	<b>81 064</b>					<b>(116 405)</b>	<b>(116 405)</b>	<b>(35 341)</b>	<b>338 326</b>	<b>398 121</b>
Cash/cash equivalents at the year begin:	2	53 074	78 470							78 470	110 337	11 524
Cash/cash equivalents at the year end:	2	149 781	159 535					(116 405)	(116 405)	43 130	448 662	409 644

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

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

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

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

DC40 Dr Kenneth Kaunda - Table B8 Cash backed reserves/accumulated surplus reconciliation - 26/05/2022

Description	Ref	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
<b>R thousands</b>												
<b>Cash and investments available</b>												
Cash/cash equivalents at the year end	1	149 781	159 535	-	-	-	-	(116 405)	(116 405)	43 130	448 662	409 644
Other current investments > 90 days		(96 875)	(95 890)	-	-	-	-	116 405	116 405	20 515	(419 233)	(400 280)
Non current assets - Investments	1	0	0	-	-	-	-	-	-	0	0	0
<b>Cash and investments available:</b>		<b>52 906</b>	<b>63 644</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>63 644</b>	<b>29 429</b>	<b>9 364</b>
<b>Applications of cash and investments</b>												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	21 890	23 254	-	-	-	-	-	-	23 254	20 986	20 313
Other provisions		-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>		<b>21 890</b>	<b>23 254</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23 254</b>	<b>20 986</b>	<b>20 313</b>
<b>Surplus(shortfall)</b>		<b>31 016</b>	<b>40 391</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40 391</b>	<b>8 444</b>	<b>(10 949)</b>

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

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

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

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



# Table A9 - Asset Management

DC40 Dr Kenneth Kaunda - Table B9 Asset Management - 26/05/2022

Description	Ref	Budget Year 2021/22									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	+1 2022/23	+2 2023/24
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H	Adjusted Budget	Adjusted Budget
<b>R thousands</b>												
<b>CAPITAL EXPENDITURE</b>												
<b>Total New Assets to be adjusted</b>	1	114 005	38 550	-	-	-	-	-	-	38 550	85 156	27 060
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		2 800	5 200	-	-	-	-	-	-	5 200	2 500	2 610
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Infrastructure</i>		2 800	5 200	-	-	-	-	-	-	5 200	2 500	2 610
<i>Community Facilities</i>		90 800	10 800	-	-	-	-	-	-	10 800	50 800	10 170
<i>Sport and Recreation Facilities</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Community Assets</i>		90 800	10 800	-	-	-	-	-	-	10 800	50 800	10 170
<i>Heritage Assets</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Investment properties</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		3 100	3 600	-	-	-	-	-	-	3 600	6 700	579
<i>Housing</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Other Assets</i>	6	3 100	3 600	-	-	-	-	-	-	3 600	6 700	579
<i>Biological or Cultivated Assets</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		7 390	6 175	-	-	-	-	-	-	6 175	16 476	11 113
<i>Intangible Assets</i>		7 390	6 175	-	-	-	-	-	-	6 175	16 476	11 113
<i>Computer Equipment</i>		3 200	5 700	-	-	-	-	-	-	5 700	2 800	2 044
<i>Furniture and Office Equipment</i>		715	1 025	-	-	-	-	-	-	1 025	280	416
<i>Machinery and Equipment</i>		2 900	2 950	-	-	-	-	-	-	2 950	1 900	127
<i>Transport Assets</i>		3 100	3 100	-	-	-	-	-	-	3 100	3 700	-
<i>Land</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Zoo's, Marine and Non-biological Animals</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Upgrading of Existing Assets to be adjusted</b>	2a	-	-	-	-	-	-	-	-	-	-	-
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Community Facilities</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sport and Recreation Facilities</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Community Assets</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Heritage Assets</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Investment properties</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Housing</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Other Assets</i>	6	-	-	-	-	-	-	-	-	-	-	-
<i>Biological or Cultivated Assets</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Intangible Assets</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Computer Equipment</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Furniture and Office Equipment</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Machinery and Equipment</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Transport Assets</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Land</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Zoo's, Marine and Non-biological Animals</i>		-	-	-	-	-	-	-	-	-	-	-

<b>Total Renewal of Existing Assets to be adjusted</b>	<b>2</b>	<b>3 300</b>	<b>3 500</b>	-	-	-	-	-	-	<b>3 500</b>	<b>2 500</b>	<b>5 000</b>
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		3 300	3 500	-	-	-	-	-	-	3 500	2 500	5 000
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>3 300</b>	<b>3 500</b>	-	-	-	-	-	-	<b>3 500</b>	<b>2 500</b>	<b>5 000</b>
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	<b>6</b>	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
<b>Total Upgrading of Existing Assets to be adjusted</b>	<b>2a</b>	-	-	-	-	-	-	-	-	-	<b>1 500</b>	-
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	1 000	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	1 000	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	<b>6</b>	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	500	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-

<b>Total Capital Expenditure to be adjusted</b>	4	117 305	42 050	-	-	-	-	-	-	42 050	89 156	32 060
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		3 300	3 500	-	-	-	-	-	-	3 500	2 500	5 000
<i>Sanitation Infrastructure</i>		2 800	5 200	-	-	-	-	-	-	5 200	2 500	2 610
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		6 100	8 700	-	-	-	-	-	-	8 700	5 000	7 610
<b>Community Facilities</b>		90 800	10 800	-	-	-	-	-	-	10 800	51 800	10 170
<b>Sport and Recreation Facilities</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		90 800	10 800	-	-	-	-	-	-	10 800	51 800	10 170
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Revenue Generating</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Non-revenue Generating</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Operational Buildings</b>		3 100	3 600	-	-	-	-	-	-	3 600	6 700	579
<b>Housing</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		3 100	3 600	-	-	-	-	-	-	3 600	6 700	579
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Servitudes</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Licences and Rights</b>		7 390	6 175	-	-	-	-	-	-	6 175	16 476	11 113
<b>Intangible Assets</b>		7 390	6 175	-	-	-	-	-	-	6 175	16 476	11 113
<b>Computer Equipment</b>		3 200	5 700	-	-	-	-	-	-	5 700	2 800	2 044
<b>Furniture and Office Equipment</b>		715	1 025	-	-	-	-	-	-	1 025	280	416
<b>Machinery and Equipment</b>		2 900	2 950	-	-	-	-	-	-	2 950	1 900	127
<b>Transport Assets</b>		3 100	3 100	-	-	-	-	-	-	3 100	4 200	-
<b>Land</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE to be adjusted</b>	4	<b>117 305</b>	<b>42 050</b>	-	-	-	-	-	-	<b>42 050</b>	<b>89 156</b>	<b>32 060</b>
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	<b>142 778</b>	<b>58 689</b>	-	-	-	-	-	-	<b>58 689</b>	<b>105 794</b>	<b>48 698</b>
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		3 300	3 500	-	-	-	-	-	-	3 500	2 500	5 000
<i>Sanitation Infrastructure</i>		2 800	5 200	-	-	-	-	-	-	5 200	2 500	2 610
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		10 230	2 497	-	-	-	-	-	-	2 497	2 497	2 497
<b>Infrastructure</b>		16 330	11 197	-	-	-	-	-	-	11 197	7 497	10 107
<b>Community Assets</b>		90 554	14 896	-	-	-	-	-	-	14 896	55 896	14 266
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		8 171	4 241	-	-	-	-	-	-	4 241	7 341	1 220
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		8 039	6 630	-	-	-	-	-	-	6 630	16 931	11 568
<b>Computer Equipment</b>		4 408	7 543	-	-	-	-	-	-	7 543	4 643	3 887
<b>Furniture and Office Equipment</b>		2 660	1 949	-	-	-	-	-	-	1 949	1 204	1 341
<b>Machinery and Equipment</b>		4 087	4 359	-	-	-	-	-	-	4 359	3 309	1 537
<b>Transport Assets</b>		8 530	7 872	-	-	-	-	-	-	7 872	8 972	4 772
<b>Land</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	<b>142 778</b>	<b>58 689</b>	-	-	-	-	-	-	<b>58 689</b>	<b>105 794</b>	<b>48 698</b>
<b>EXPENDITURE OTHER ITEMS</b>												
<b>Depreciation &amp; asset impairment</b>		6 704	6 704	-	-	-	-	-	-	6 704	7 017	7 325
<b>Repairs and Maintenance by asset class</b>	3	<b>4 152</b>	<b>2 052</b>	-	-	-	-	-	-	<b>2 052</b>	<b>2 402</b>	<b>2 455</b>
<i>Roads Infrastructure</i>		1 000	300	-	-	-	-	-	-	300	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		1 000	300	-	-	-	-	-	-	300	-	-
<b>Community Facilities</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Sport and Recreation Facilities</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Revenue Generating</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Non-revenue Generating</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Operational Buildings</b>		1 000	500	-	-	-	-	-	-	500	700	731
<b>Housing</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		1 000	500	-	-	-	-	-	-	500	700	731
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Servitudes</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Licences and Rights</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		1 300	970	-	-	-	-	-	-	970	1 200	1 200
<b>Furniture and Office Equipment</b>		102	32	-	-	-	-	-	-	32	202	211
<b>Machinery and Equipment</b>		200	50	-	-	-	-	-	-	50	200	209
<b>Transport Assets</b>		550	200	-	-	-	-	-	-	200	100	104
<b>Land</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OTHER ITEMS to be adjusted</b>	6	<b>10 856</b>	<b>8 756</b>	-	-	-	-	-	-	<b>8 756</b>	<b>9 419</b>	<b>9 780</b>
<b>Renewal and upgrading of Existing Assets as % of total capex</b>		2.8%	8.3%							8.3%	4.5%	15.6%
<b>Renewal and upgrading of Existing Assets as % of deprecn"</b>		49.2%	52.2%							52.2%	57.0%	68.3%
<b>R&amp;M as a % of PPE</b>		2.9%	3.5%							3.5%	2.3%	5.0%
<b>Renewal and upgrading and R&amp;M as a % of PPE</b>		5.2%	9.5%							9.5%	6.1%	15.3%

## MBRR Table A9 - Asset Management

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

## Table B10 - Basic Service Delivery Measurement

Description	Ref	Budget Year 2021/22									Budget Year	Budget Year
		Original	Prior Adjusted	Accum. Funds	Multi-year	Unfore.	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	Adjusted	Adjusted
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Household service targets</b>	1											
<b>Water:</b>												
Piped water inside dwelling												
Piped water inside yard (but not in dwelling)												
Using public tap (at least min.service level)	2											
Other water supply (at least min.service level)												
<i>Minimum Service Level and Above sub-total</i>												
Using public tap (< min.service level)	3											
Other water supply (< min.service level)	3.4											
No water supply												
<i>Below Minimum Service Level sub-total</i>												
<b>Total number of households</b>	5											
<b>Sanitation/sewerage:</b>												
Flush toilet (connected to sewerage)												
Flush toilet (with septic tank)												
Chemical toilet												
Pit toilet (ventilated)												
Other toilet provisions (> min.service level)												
<i>Minimum Service Level and Above sub-total</i>												
Bucket toilet												
Other toilet provisions (< min.service level)												
No toilet provisions												
<i>Below Minimum Service Level sub-total</i>												
<b>Total number of households</b>	5											
<b>Energy:</b>												
Electricity (at least min. service level)												
Electricity - prepaid (> min.service level)												
<i>Minimum Service Level and Above sub-total</i>												
Electricity (< min.service level)												
Electricity - prepaid (< min. service level)												
Other energy sources												
<i>Below Minimum Service Level sub-total</i>												
<b>Total number of households</b>	5											
<b>Refuse:</b>												
Removed at least once a week (min.service)												
<i>Minimum Service Level and Above sub-total</i>												
Removed less frequently than once a week												
Using communal refuse dump												
Using own refuse dump												
Other rubbish disposal												
No rubbish disposal												
<i>Below Minimum Service Level sub-total</i>												
<b>Total number of households</b>	5											
<b>Households receiving Free Basic Service</b>	15											
Water (6 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>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)												
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 (tariff adjustment) (impermissible values per section 17 of MPRA)												
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA												
Water (in excess of 6 kilolitres per indigent household per month)												
Sanitation (in excess of free sanitation service to indigent households)												
Electricity/other energy (in excess of 50 kwh per indigent household per month)												
Other												
<b>Total revenue cost of subsidised services provided</b>	6											

## PART 2: SUPPORTING DOCUMENTATION

### 2.1. Adjustment Budget Assumptions

The 2021/2022 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. 15/01/2022)**
- The 1<sup>st</sup> Adjustment Budget was approved by Council. **(Item A21/02/2022)**
- It will also be aligned with the Revised Service Year Delivery and Budget Implementation Plan.

### 2.2. Adjustments to Adjustment Budget Funding

The total operating revenue was adjusted to **R211.7 Million** from **R211.6 Million**. The total operating revenue has increased by **R101 Thousand**. The increase relates to additional grant on Grants received on LGSETA and Insurance premium

### Summary of revenue classified by main revenue source

DC40 Dr Kenneth Kaunda - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 26/05/2022

Description	Ref	Budget Year 2021/22									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2022/23	+2 2023/24
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>Revenue By Source</b>												
Property rates	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments		5 200	5 200	-	-	-	-	-	-	5 200	5 700	5 951
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-
Licences and permits		500	500	-	-	-	-	-	-	500	500	522
Agency services		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		33 688	33 862	-	-	-	-	-	-	33 862	36 491	36 079
Other revenue	2	172 218	172 229	-	-	-	-	-	-	172 229	176 374	180 244
Gains		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>211 606</b>	<b>211 791</b>	-	-	-	-	-	-	<b>211 791</b>	<b>219 065</b>	<b>222 796</b>

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

DC40 Dr Kenneth Kaunda - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 26/05/2022

Description	Ref	Budget Year 2021/22						Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	
		A	2 A1	3 B	4 C	5 D	6 E	7 F		
<b>R thousands</b>										
<b>EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:</b>	1									
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		6 040	33 681	-	-	7	7	33 688	36 522	36 089
Equitable Share		2 562	28 052	-	-	-	-	28 052	30 480	32 393
Expanded Public Works Programme Integrated Grant		-	2 122	-	-	-	-	2 122	2 379	-
Local Government Financial Management Grant		963	993	-	-	7	7	1 000	1 031	1 054
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		2 514	2 514	-	-	-	-	2 514	2 632	2 642
		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		972	1 452	-	-	-	-	1 452	1 380	1 441
Education Training and Development Practices SETA		972	1 452	-	-	-	-	1 452	1 380	1 441
Local Government Water and Related Service SETA		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		<b>7 012</b>	<b>35 133</b>	<b>-</b>	<b>-</b>	<b>7</b>	<b>7</b>	<b>35 140</b>	<b>37 902</b>	<b>37 530</b>
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total capital expenditure of Transfers and Grants</b>		<b>7 012</b>	<b>35 133</b>	<b>-</b>	<b>-</b>	<b>7</b>	<b>7</b>	<b>35 140</b>	<b>37 902</b>	<b>37 530</b>

## 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 - 26/05/2022

Description	Ref	Budget Year 2021/22										Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H			
<b>Cash transfers to other municipalities</b>	1												
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-	
<b>Cash transfers to Entities/Other External Mechanisms</b>	2												
<i>Ts_O_M_Munic Ent</i>		-	3 500	-	-	-	-	-	-	3 500	-	-	
TOTAL ALLOCATIONS TO ENTITIES/EMS'		-	3 500	-	-	-	-	-	-	3 500	-	-	
<b>Cash transfers to other Organs of State</b>	3												
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-	
<b>Cash transfers to other Organisations</b>	4												
<i>Non Prof. Tourism</i>		100	100	-	-	-	-	-	-	100	-	-	
<i>Non Prof. Unspecified</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Priv Ent. Subs N-Fin Entrpr - Product</i>		100	0	-	-	-	-	-	-	0	100	104	
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		200	100	-	-	-	-	-	-	100	100	104	
TOTAL CASH TRANSFERS	5	200	3 600	-	-	-	-	-	-	3 600	100	104	
<b>Non-cash transfers to other municipalities</b>	1												
<i>Dm Nw: Dr Kk - Environ Protection</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Dm Nw: Dr Kk - Finance &amp; Admin</i>		-	-	-	-	-	-	-	-	-	-	-	
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-	
<b>Non-cash transfers to Entities/Other External Mechanisms</b>	2												
TOTAL ALLOCATIONS TO ENTITIES/EMS'		-	-	-	-	-	-	-	-	-	-	-	
<b>Non-cash transfers to other Organs of State</b>	3												
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-	
<b>Non-cash transfers to other Organisations</b>	4												
TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	-	-	-	-	-	
TOTAL NON-CASH TRANSFERS	5	-	-	-	-	-	-	-	-	-	-	-	
TOTAL TRANSFERS		200	3 600	-	-	-	-	-	-	3 600	100	104	

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

### Councillors

On a yearly basis the Minister of Local Provincial Government set the upper limit on determination of councillor's allowances. The payment of allowances to councillors for will be made using the upper limit gazette available during payment of such allowances. The proposed 2<sup>nd</sup> Adjustment Budget on Remuneration of Councillors totals to **R10.8 Million**. The Remuneration of Councillors remains unchanged as the approved 1<sup>st</sup> Adjustment Budget

### Senior Officials and Municipal Staff

- The proposed 2<sup>nd</sup> Adjustment Budget on Employee related cost totals to **R116 million**. Employee related costs remain unchanged as the approved 1<sup>st</sup> Adjustment Budget.

DC40 Dr Kenneth Kaunda - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 26/05/2022

Summary of remuneration	Ref	Budget Year 2021/22										% change
		Original Budget A	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H		
<b>R thousands</b>												
<b>Councillors (Political Office Bearers plus Other)</b>												
Basic Salaries and Wages		8 785	7 241								7 241	-17,6%
Pension and UIF Contributions		750	467								467	-37,8%
Medical Aid Contributions		384	192								192	-50,1%
Motor Vehicle Allowance		1 569	1 489								1 489	-5,1%
Cellphone Allowance		886	836								836	
Housing Allowances		-	-								-	
Other benefits and allowances		700	600								600	
<b>Sub Total - Councillors</b>		<b>13 075</b>	<b>10 825</b>								<b>10 825</b>	<b>-17,2%</b>
<b>% increase</b>			<b>(0)</b>									
<b>Senior Managers of the Municipality</b>												
Basic Salaries and Wages		5 742	5 394								5 394	-6,1%
Pension and UIF Contributions		-	-								-	
Medical Aid Contributions		72	0								0	-100,0%
Overtime		-	-								-	
Performance Bonus		242	276								276	
Motor Vehicle Allowance		889	1 144								1 144	28,7%
Cellphone Allowance		150	161								161	7,4%
Housing Allowances		-	-								-	
Other benefits and allowances		-	-								-	
Payments in lieu of leave		-	-								-	
Long service awards		-	-								-	
Post-retirement benefit obligations	5	-	1 000								1 000	#DIV/0!
<b>Sub Total - Senior Managers of Municipality</b>		<b>7 095</b>	<b>7 974</b>								<b>7 974</b>	<b>12,4%</b>
<b>% increase</b>			<b>0</b>									
<b>Other Municipal Staff</b>												
Basic Salaries and Wages		72 818	64 080								64 080	-12,0%
Pension and UIF Contributions		11 466	11 126					7	7	7	11 134	-2,9%
Medical Aid Contributions		4 405	5 292					(7)	(7)	(7)	5 285	20,0%
Overtime		683	664								664	-2,8%
Performance Bonus		4 987	4 381								4 381	
Motor Vehicle Allowance		9 086	8 786								8 786	-3,3%
Cellphone Allowance		1 261	1 378								1 378	9,3%
Housing Allowances		616	564								564	
Other benefits and allowances		2 271	2 646								2 646	
Payments in lieu of leave		4 016	5 971								5 971	48,7%
Long service awards		-	771								771	#DIV/0!
Post-retirement benefit obligations	5	314	2 383								2 383	659,9%
<b>Sub Total - Other Municipal Staff</b>		<b>111 921</b>	<b>108 042</b>								<b>108 042</b>	<b>-3,5%</b>
<b>% increase</b>			<b>-3,5%</b>									
<b>Total Parent Municipality</b>		<b>132 091</b>	<b>126 841</b>								<b>126 841</b>	<b>-4,0%</b>
<b>Board Members of Entities</b>												
Basic Salaries and Wages	5											
Post-retirement benefit obligations	5											
<b>Sub Total - Board Members of Entities</b>												
<b>% increase</b>												
<b>Senior Managers of Entities</b>												
Basic Salaries and Wages	5											
Post-retirement benefit obligations	5											
<b>Sub Total - Senior Managers of Entities</b>												
<b>% increase</b>												
<b>Other Staff of Entities</b>												
Basic Salaries and Wages	5											
Post-retirement benefit obligations	5											
<b>Sub Total - Other Staff of Entities</b>												
<b>% increase</b>												
<b>Total Municipal Entities</b>												
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>132 091</b>	<b>126 841</b>								<b>126 841</b>	<b>-4,0%</b>
<b>% increase</b>			<b>-4,0%</b>									
<b>TOTAL MANAGERS AND STAFF</b>		<b>119 016</b>	<b>116 016</b>								<b>116 016</b>	<b>-2,5%</b>

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

The 2021/2022 Revised Service Delivery and Budget Implementation Plan (SDBIP) is compiled in terms of Municipal Finance Management Act No. 56 of 2003, Section 54(1) (c)



which states on receipt of a statement or report submitted by the accounting officer of the municipality in terms of Section 71 or 72, the mayor must consider, and , if necessary, make any revisions to the Service Delivery and Budget Implementation Plan, provided that revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustment budget.

## 2.7. Adjustments to capital expenditure

The total capital budget provided for 2021/2022 financial year amount to **R117.3 Million**.

During the 1<sup>st</sup> Adjustment Budget the Capital budget was reduced by **R75.2 Million** to **R42 Million**. The proposed 2<sup>nd</sup> Adjustment for Capital budget remains unchanged at **R42 Million**.(see table below).

### Summary of Capital Expenditure per Department

	DEPARTMENT	CURRENT YEAR 2021/2022				REVENUE & EXPENDITURE ACTUAL MOVEMENTS				
		Budget	1st Adjustment	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Expend (Apr)	YTD Movement	Balance	% Exp
1	EXECUTIVE MAYOR	10 000,00	10 000,00	-	-	10 000,00	-	-	10 000,00	-
2	SPEAKER	-	-	-	-	-	-	-	-	-
3	CHIEF WHIP	-	-	-	-	-	-	-	-	-
4	COUNCILLORS	-	-	-	-	-	-	-	-	-
5	MUNICIPAL MANAGER ADMINISTRATION	65 000,00	65 000,00	-	-	65 000,00	-	-	65 000,00	-
6	INTERNAL AUDIT	200 000,00	285 000,00	-	-	285 000,00	-	-	285 000,00	-
7	CORPORATE SERVICES	11 510 000,00	12 800 000,00	-	-	12 800 000,00	106 376,00	4 149 114,20	8 650 885,80	32,41
8	BUDGET AND TREASURY	150 000,00	280 000,00	-	-	280 000,00	-	12 000,00	268 000,00	4,29
9	LED & PLANNING	96 350 000,00	18 820 000,00	-	-	18 820 000,00	19 600,00	3 702 613,86	15 117 386,14	-
10	COMMUNITY SERVICES	9 020 000,00	9 790 000,00	-	-	9 790 000,00	28 850,00	1 774 196,50	8 015 803,50	18,12
	<b>TOTAL</b>	<b>117 305 000,00</b>	<b>42 050 000,00</b>	<b>-</b>	<b>-</b>	<b>42 050 000,00</b>	<b>154 826,00</b>	<b>9 637 924,56</b>	<b>32 412 075,44</b>	<b>22,92</b>

## 2.8. Other supporting documents

DC40 Dr Kenneth Kaunda - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 26/05/2022

Description	Ref	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
<b>R thousands</b>																	
<b>Revenue by Vote</b>																	
Vote 01 - Executive Council		-	-	-	-	-	-	-	-	-	-	4	(4)	-	-	-	
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 03 - Corporate Services		-	-	-	-	75	-	-	29	-	70	434	(434)	174	-	-	
Vote 04 - Financial Services	83 403	1 140	(882)	200	9	67 146	1 475	693	50 489	889	53	2 066	2 066	206 481	213 554	219 632	
Vote 05 - Led & Planning	-	-	-	-	-	2 640	-	-	-	-	-	1 996	1 996	4 636	5 011	2 642	
Vote 06 - Community Services	32	22	30	42	55	38	39	40	34	21	32	113	113	500	500	522	
Vote 07 - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 08 - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 09 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 10 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 11 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 12 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 13 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 14 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Revenue by Vote</b>		<b>83 436</b>	<b>1 162</b>	<b>(853)</b>	<b>242</b>	<b>139</b>	<b>69 824</b>	<b>1 515</b>	<b>763</b>	<b>50 523</b>	<b>781</b>	<b>523</b>	<b>3 737</b>	<b>211 791</b>	<b>219 065</b>	<b>222 796</b>	
<b>Expenditure by Vote</b>																	
Vote 01 - Executive Council		849	932	929	1 157	119	1 115	1 908	415	1 210	1 428	1 680	6 551	18 293	23 097	24 052	
Vote 02 - Municipal Manager		2 806	3 368	3 619	4 924	4 545	5 551	3 645	1 999	3 575	3 733	3 526	6 112	47 403	44 183	46 720	
Vote 03 - Corporate Services		1 856	2 044	3 238	1 973	2 442	2 353	2 492	(5 810)	2 876	2 386	2 406	10 337	28 594	32 539	33 590	
Vote 04 - Financial Services		1 259	2 493	2 835	1 848	2 197	2 897	9 186	(4 190)	2 891	1 488	1 517	7 673	32 094	30 193	31 238	
Vote 05 - Led & Planning		916	1 386	3 271	1 888	1 898	2 114	2 350	1 493	2 481	3 716	1 990	9 306	32 808	30 707	25 886	
Vote 06 - Community Services		3 387	3 506	3 659	4 947	4 807	4 570	11 857	3 659	5 020	4 360	3 598	(776)	52 593	57 115	56 641	
Vote 07 - -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 08 - -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Expenditure by Vote</b>		<b>11 072</b>	<b>13 729</b>	<b>17 550</b>	<b>16 738</b>	<b>16 008</b>	<b>18 600</b>	<b>31 439</b>	<b>(2 434)</b>	<b>18 053</b>	<b>17 111</b>	<b>14 718</b>	<b>39 203</b>	<b>211 786</b>	<b>217 833</b>	<b>218 127</b>	
<b>Surplus/ (Deficit)</b>		<b>72 363</b>	<b>(12 567)</b>	<b>(18 402)</b>	<b>(16 495)</b>	<b>(15 869)</b>	<b>51 224</b>	<b>(29 924)</b>	<b>3 197</b>	<b>32 470</b>	<b>(16 330)</b>	<b>(14 195)</b>	<b>(35 466)</b>	<b>5</b>	<b>1 232</b>	<b>4 669</b>	

DC40 Dr Kenneth Kaunda - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 26/05/2022

Description - Standard classification	Ref	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
<b>R thousands</b>																	
<b>Revenue - Functional</b>																	
<b>Governance and administration</b>		83 403	1 140	(882)	200	84	67 146	1 475	722	50 489	759	491	1 628	206 655	213 554	219 632	
Executive and council		-	-	-	-	-	-	-	-	-	-	4	(4)	-	-	-	
Finance and administration		83 403	1 140	(882)	200	84	67 146	1 475	722	50 489	759	487	1 632	206 655	213 554	219 632	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Community and public safety</b>		32	22	30	42	55	38	39	40	34	21	32	113	500	500	522	
Community and social services		32	22	30	42	55	38	39	40	34	21	32	113	500	500	522	
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Economic and environmental services</b>		-	-	-	-	-	2 640	-	-	-	-	-	1 996	4 636	5 011	2 642	
Planning and development		-	-	-	-	-	2 640	-	-	-	-	-	1 996	4 636	5 011	2 642	
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>		<b>83 436</b>	<b>1 162</b>	<b>(853)</b>	<b>242</b>	<b>139</b>	<b>69 824</b>	<b>1 515</b>	<b>763</b>	<b>50 523</b>	<b>781</b>	<b>523</b>	<b>3 737</b>	<b>211 791</b>	<b>219 065</b>	<b>222 796</b>	
<b>Expenditure - Functional</b>																	
<b>Governance and administration</b>		6 769	8 837	10 621	9 903	9 302	11 917	17 232	(7 585)	10 552	9 036	9 129	30 673	126 385	130 012	135 600	
Executive and council		3 165	3 713	4 100	5 545	4 154	6 123	4 877	2 149	4 333	4 759	4 636	11 635	59 190	60 394	63 584	
Finance and administration		3 115	4 537	6 073	3 821	4 639	5 251	11 678	(9 999)	5 766	3 874	3 923	18 010	60 688	62 732	64 828	
Internal audit		490	587	448	536	509	543	677	264	453	402	569	1 028	6 506	6 865	7 188	
<b>Community and public safety</b>		3 387	3 506	3 659	4 947	4 807	4 570	11 857	3 653	5 025	4 360	3 598	(776)	52 593	57 115	56 641	
Community and social services		3 387	3 506	3 659	4 947	4 807	4 570	11 857	3 653	5 025	4 360	3 598	(776)	52 593	57 115	56 641	
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Economic and environmental services</b>		916	1 386	3 271	1 888	1 898	2 114	2 350	1 498	2 476	3 716	1 990	9 306	32 808	30 707	25 886	
Planning and development		916	1 386	3 271	1 888	1 898	2 114	2 350	1 492	2 482	3 716	1 990	9 306	32 808	30 707	25 886	
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Environmental protection		-	-	-	-	-	-	-	5	(5)	-	-	(0)	-	-	-	
<b>Trading services</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Expenditure - Functional</b>		<b>11 072</b>	<b>13 729</b>	<b>17 550</b>	<b>16 738</b>	<b>16 008</b>	<b>18 600</b>	<b>31 439</b>	<b>(2 434)</b>	<b>18 053</b>	<b>17 111</b>	<b>14 718</b>	<b>39 203</b>	<b>211 786</b>	<b>217 833</b>	<b>218 127</b>	
<b>Surplus/ (Deficit) 1.</b>		<b>72 363</b>	<b>(12 567)</b>	<b>(18 402)</b>	<b>(16 495)</b>	<b>(15 869)</b>	<b>51 224</b>	<b>(29 924)</b>	<b>3 197</b>	<b>32 470</b>	<b>(16 330)</b>	<b>(14 195)</b>	<b>(35 466)</b>	<b>5</b>	<b>1 232</b>	<b>4 669</b>	

DC40 Dr Kenneth Kaunda - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 26/05/2022

Description	Ref	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
<b>R thousands</b>																	
<b>Revenue By Source</b>																	
Property rates																	
Service charges - electricity revenue																	
Service charges - water revenue																	
Service charges - sanitation revenue																	
Service charges - refuse revenue																	
Rental of facilities and equipment																	
Interest earned - external investments		15	1 120	(897)	191	9	13	1 466	671	454	689	69	1 400	5 200	5 700	5 951	
Interest earned - outstanding debtors																	
Dividends received																	
Fines, penalties and forfeits																	
Licences and permits		32	22	30	42	55	38	39	40	34	21	32	113	500	500	522	
Agency services																	
Transfers and subsidies		11 688				75	12 395		29	7 013	70	434	2 158	33 862	36 491	36 079	
Other revenue		71 700	20	14	9		57 378		9	22	43 022		67	172 229	176 374	180 244	
Gains																	
<b>Total Revenue</b>		<b>83 436</b>	<b>1 162</b>	<b>(853)</b>	<b>242</b>	<b>139</b>	<b>69 824</b>	<b>1 515</b>	<b>763</b>	<b>56 523</b>	<b>781</b>	<b>523</b>	<b>3 737</b>	<b>211 791</b>	<b>219 065</b>	<b>222 796</b>	
<b>Expenditure By Type</b>																	
Employee related costs		8 790	8 904	8 985	11 190	9 909	9 954	9 123	8 776	9 096	8 972	8 745	13 569	116 016	122 016	126 862	
Remuneration of councillors		849	870	868	917	6	966	1 131	883	926	884	768	1 760	10 825	13 575	14 172	
Debt impairment																	
Depreciation & asset impairment										2 450	575		3 678	6 704	7 017	7 325	
Finance charges																	
Bulk purchases - electricity																	
Inventory consumed		137	225	449	428	286	363	340	701	597	823	325	543	5 218	4 023	4 163	
Contracted services		508	2 177	4 305	2 113	2 726	4 167	1 487	3 298	2 717	2 590	2 955	5 111	34 153	35 493	28 835	
Transfers and subsidies			80	522	156	247	264	184	(1 389)	52	1 835	533	7 416	9 900	1 200	1 709	
Other expenditure		788	1 473	2 422	1 934	2 834	2 885	2 635	1 709	2 290	1 432	1 432	7 136	28 970	34 510	35 060	
Losses								16 538	(16 413)	(75)		(41)	(9)				
<b>Total Expenditure</b>		<b>11 072</b>	<b>13 729</b>	<b>17 550</b>	<b>16 738</b>	<b>16 008</b>	<b>16 600</b>	<b>31 439</b>	<b>(2 434)</b>	<b>18 053</b>	<b>17 111</b>	<b>14 718</b>	<b>39 203</b>	<b>211 786</b>	<b>217 833</b>	<b>218 127</b>	
<b>Surplus/(Deficit)</b>		<b>72 363</b>	<b>(12 567)</b>	<b>(18 402)</b>	<b>(16 495)</b>	<b>(15 869)</b>	<b>51 224</b>	<b>(29 924)</b>	<b>3 197</b>	<b>32 470</b>	<b>(16 330)</b>	<b>(14 195)</b>	<b>(35 466)</b>	<b>5</b>	<b>1 232</b>	<b>4 669</b>	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)																	
Transfers and subsidies - capital (in-kind - all)																	
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>72 363</b>	<b>(12 567)</b>	<b>(18 402)</b>	<b>(16 495)</b>	<b>(15 869)</b>	<b>51 224</b>	<b>(29 924)</b>	<b>3 197</b>	<b>32 470</b>	<b>(16 330)</b>	<b>(14 195)</b>	<b>(35 466)</b>	<b>5</b>	<b>1 232</b>	<b>4 669</b>	

DC40 Dr Kenneth Kaunda - Supporting Table SB15 Adjustments Budget - monthly cash flow - 26/05/2022

Monthly cash flows	Ref	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
<b>R thousands</b>																	
<b>Cash Receipts By Source</b>																	
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		15	10	11	8	9	13	3	33	37	64	69	4 928	5 200	5 700	5 951	
Interest earned - outstanding debtors																	
Dividends received																	
Fines, penalties and forfeits																	
Licences and permits		32	22	30	42	55	38	39	40	34	21	32	113	500	500	522	
Agency services																	
Transfers and Subsidies - Operational			1 531				954		637				30 740	33 862	36 491	36 079	
Other revenue		184 124	34 998	333	15 682	19	127 192	66 329	20 488	130 347	30 051	30 409	(467 923)	172 229	176 374	180 244	
<b>Cash Receipts by Source</b>		<b>184 171</b>	<b>36 561</b>	<b>373</b>	<b>15 913</b>	<b>84</b>	<b>128 197</b>	<b>66 371</b>	<b>21 198</b>	<b>130 418</b>	<b>30 137</b>	<b>30 510</b>	<b>(434 142)</b>	<b>211 791</b>	<b>219 065</b>	<b>222 796</b>	
<b>Other Cash Flows by Source</b>																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		1 760							754				(2 514)				
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educational 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																	
<b>Total Cash Receipts by Source</b>		<b>185 931</b>	<b>36 561</b>	<b>373</b>	<b>15 913</b>	<b>84</b>	<b>128 197</b>	<b>66 371</b>	<b>21 952</b>	<b>130 418</b>	<b>30 137</b>	<b>30 510</b>	<b>(434 656)</b>	<b>211 791</b>	<b>219 065</b>	<b>222 796</b>	
<b>Cash Payments by Type</b>																	
Employee related costs		(4)	176	154	181	768	(401)	(628)	170	153	(1 667)	832	127 106	126 841	135 591	141 035	
Remuneration of councillors																	
Finance charges																	
Bulk purchases - Electricity																	
Acquisitions - water & other inventory													5 218	5 218	4 023	4 163	
Contracted services													34 153	34 153	35 493	28 835	
Transfers and grants - other municipalities													9 900	9 900	1 200	1 709	
Transfers and grants - other																	
Other expenditure		14 668	13 672	16 439	13 644	15 702	17 188	13 637	16 094	16 087	14 795	12 854	(135 810)	28 970	34 510	35 060	
<b>Cash Payments by Type</b>		<b>14 664</b>	<b>13 848</b>	<b>16 593</b>	<b>13 825</b>	<b>16 469</b>	<b>16 787</b>	<b>13 009</b>	<b>16 264</b>	<b>16 241</b>	<b>13 128</b>	<b>13 687</b>	<b>40 567</b>	<b>205 082</b>	<b>210 817</b>	<b>210 802</b>	
<b>Other Cash Flows/Payments by Type</b>																	
Capital assets			817	1 517	251	196	162	1 185	3 574	1 781	155	971	31 441	42 050	89 156	32 060	
Repayment of borrowing																	
Other Cash Flows/Payments																	
<b>Total Cash Payments by Type</b>		<b>14 664</b>	<b>14 665</b>	<b>18 110</b>	<b>14 075</b>	<b>16 665</b>	<b>16 949</b>	<b>14 194</b>	<b>19 837</b>	<b>18 021</b>	<b>13 283</b>	<b>14 658</b>	<b>72 008</b>	<b>247 132</b>	<b>299 973</b>	<b>242 861</b>	
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>171 267</b>	<b>21 896</b>	<b>(17 737)</b>	<b>1 837</b>	<b>(16 581)</b>	<b>111 247</b>	<b>52 177</b>	<b>2 115</b>	<b>112 396</b>	<b>16 854</b>	<b>15 852</b>	<b>(506 664)</b>	<b>(35 341)</b>	<b>(80 907)</b>	<b>(20 065)</b>	
Cash/cash equivalents at the month/year beginning:		98 985	270 262	292 148	274 412	276 249	259 667	370 914	423 091	425 206	537 603	554 457	570 309	98 985	63 644	(17 263)	
Cash/cash equivalents at the month/year end:		270 252	292 148	274 412	276 249	259 667	370 914	423 091	425 206	537 603	554 457	570 309	63 644	63 644	(17 263)	(37 328)	

DC40 Dr Kenneth Kaunda - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 26/05/2022

Description - Municipal Vote	Ref	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
<b>R thousands</b>																	
<b>Multi-year expenditure appropriation</b>	1																
Vote 01 - Executive Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Financial Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Led & Planning		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 06 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 07 - -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 08 - -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 - -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Multi-year expenditure sub-total</b>	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure appropriation</b>																	
Vote 01 - Executive Council		-	-	-	-	-	-	-	-	-	-	-	10	-	-	-	-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	350	350	706	221	
Vote 03 - Corporate Services		-	-	617	251	134	162	49	1 188	1 661	106	852	7 798	12 800	8 200	5 037	
Vote 04 - Financial Services		-	-	-	-	-	-	12	-	-	-	-	70	198	280	12 050	8 085
Vote 05 - Led & Planning		-	808	891	-	18	-	1 069	896	-	20	49	15 068	18 820	55 550	17 610	
Vote 06 - Community Services		-	9	9	-	44	-	67	1 497	120	29	-	8 016	9 790	12 550	996	
Vote 07 - -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 08 - -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 - -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>	3	-	817	1 517	251	196	162	1 185	3 574	1 781	155	971	31 441	42 050	89 156	32 060	
<b>Total Capital Expenditure</b>	2	-	817	1 517	251	196	162	1 185	3 574	1 781	155	971	31 441	42 050	89 156	32 060	

DC40 Dr Kenneth Kaunda - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 26/05/2022

Description	Ref	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
<b>R thousands</b>																	
<b>Capital Expenditure - Functional</b>																	
<b>Governance and administration</b>				617	251	134	162	49	1 180	1 661	106	922	8 357	13 440	21 056	13 454	
Executive and council		-	-	-	-	-	-	-	-	-	-	-	75	75	630	141	
Finance and administration		-	-	617	251	134	162	49	1 180	1 661	106	922	7 997	13 080	20 250	13 122	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	285	285	176	190	
<b>Community and public safety</b>			9	9	-	44	-	67	1 497	120	29	-	8 016	9 790	12 550	996	
Community and social services		-	9	9	-	44	-	67	1 497	120	29	-	8 016	9 790	12 550	996	
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>			808	891	-	18	-	1 069	896	-	20	49	15 068	18 820	55 550	17 610	
Planning and development		-	808	891	-	18	-	1 069	896	-	20	49	15 068	18 820	55 550	17 610	
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>		-	817	1 517	251	196	162	1 185	3 574	1 781	155	971	31 441	42 050	89 156	32 060	

DC40 Dr Kenneth Kaunda - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 26/05/2022

Description	Ref	Budget Year 2021/22									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	2022/23	2023/24
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>												
<b>Infrastructure</b>		2 800	5 200	-	-	-	-	-	-	5 200	2 500	2 610
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		2 800	5 200	-	-	-	-	-	-	5 200	2 500	2 610
Pump Station		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		2 800	5 200	-	-	-	-	-	-	5 200	2 500	2 610
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		90 800	10 800	-	-	-	-	-	-	10 800	50 800	10 170
Community Facilities		90 800	10 800	-	-	-	-	-	-	10 800	50 800	10 170
Fire/Ambulance Stations		300	300	-	-	-	-	-	-	300	800	170
Testing Stations		-	-	-	-	-	-	-	-	-	-	-
Purfs		90 500	10 500	-	-	-	-	-	-	10 500	50 000	10 000
Public Open Space		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>		3 100	3 600	-	-	-	-	-	-	3 600	6 700	579
Operational Buildings		3 100	3 600	-	-	-	-	-	-	3 600	6 700	579
Municipal Offices		3 100	3 600	-	-	-	-	-	-	3 600	6 700	579
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		7 390	6 175	-	-	-	-	-	-	6 175	16 476	11 113
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		7 390	6 175	-	-	-	-	-	-	6 175	16 476	11 113
Computer Software and Applications		7 390	6 175	-	-	-	-	-	-	6 175	16 476	11 113
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		3 200	5 700	-	-	-	-	-	-	5 700	2 800	2 044
Computer Equipment		3 200	5 700	-	-	-	-	-	-	5 700	2 800	2 044
<b>Furniture and Office Equipment</b>		715	1 025	-	-	-	-	-	-	1 025	280	416
Furniture and Office Equipment		715	1 025	-	-	-	-	-	-	1 025	280	416
<b>Machinery and Equipment</b>		2 900	2 950	-	-	-	-	-	-	2 950	1 900	127
Machinery and Equipment		2 900	2 950	-	-	-	-	-	-	2 950	1 900	127
<b>Transport Assets</b>		3 100	3 100	-	-	-	-	-	-	3 100	3 700	-
Transport Assets		3 100	3 100	-	-	-	-	-	-	3 100	3 700	-
<b>Land</b>		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets to be adjusted</b>	1	114 005	38 550	-	-	-	-	-	-	38 550	85 156	27 060

DC40 Dr Kenneth Kaunda - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 26/05/2022

Description	Ref	Budget Year 2021/22										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	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>													
<b>Infrastructure</b>		3 300	3 500	-	-	-	-	-	-	3 500	2 500	5 000	
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Roads		-	-	-	-	-	-	-	-	-	-	-	
Road Structures		-	-	-	-	-	-	-	-	-	-	-	
Road Furniture		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-	
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-	
Attenuation		-	-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Power Plants		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Water Supply Infrastructure		3 300	3 500	-	-	-	-	-	-	3 500	2 500	5 000	
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-	
Boreholes		300	500	-	-	-	-	-	-	500	-	-	
Reservoirs		3 000	3 000	-	-	-	-	-	-	3 000	2 500	5 000	
Pump Stations		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Pump Station		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Landfill Sites		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Rail Lines		-	-	-	-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Data Centres		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-	-	-	
Community Facilities		-	-	-	-	-	-	-	-	-	-	-	
Halls		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-	
Indoor Facilities		-	-	-	-	-	-	-	-	-	-	-	
Outdoor Facilities		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-	-	-	
Monuments		-	-	-	-	-	-	-	-	-	-	-	
Other Heritage		-	-	-	-	-	-	-	-	-	-	-	
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-	-	-	
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-	
Improved Property		-	-	-	-	-	-	-	-	-	-	-	
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-	
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-	
Improved Property		-	-	-	-	-	-	-	-	-	-	-	
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-	
<b>Other assets</b>		-	-	-	-	-	-	-	-	-	-	-	
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-	
Municipal Offices		-	-	-	-	-	-	-	-	-	-	-	
Pay/Equity Points		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Staff Housing		-	-	-	-	-	-	-	-	-	-	-	
Social Housing		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-	-	-	
Servitudes		-	-	-	-	-	-	-	-	-	-	-	
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-	
Water Rights		-	-	-	-	-	-	-	-	-	-	-	
Unspecified		-	-	-	-	-	-	-	-	-	-	-	
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-	-	-	
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-	
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-	
<b>Machinery and Equipment</b>		-	-	-	-	-	-	-	-	-	-	-	
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-	
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-	-	-	
Transport Assets		-	-	-	-	-	-	-	-	-	-	-	
<b>Land</b>		-	-	-	-	-	-	-	-	-	-	-	
Land		-	-	-	-	-	-	-	-	-	-	-	
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	
<b>Total Capital Expenditure on renewal of existing assets to be adjusted</b>	1	3 300	3 500	-	-	-	-	-	-	3 500	2 500	5 000	

DC40 Dr Kenneth Kaunda - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 26/05/2022

Description	Ref	Budget Year 2021/22									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		
<b>Depreciation by Asset Class/Sub-class</b>												
<b>Infrastructure</b>		1 581	1 581	-	-	-	-	-	-	1 581	1 657	1 730
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		1 581	1 581	-	-	-	-	-	-	1 581	1 657	1 730
Data Centres		1 581	1 581	-	-	-	-	-	-	1 581	1 657	1 730
Core Layers		-	-	-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		100	100	-	-	-	-	-	-	100	105	109
Community Facilities		100	100	-	-	-	-	-	-	100	105	109
Halls		100	100	-	-	-	-	-	-	100	105	109
Centres		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>		656	656	-	-	-	-	-	-	656	687	717
Operational Buildings		656	656	-	-	-	-	-	-	656	687	717
Municipal Offices		656	656	-	-	-	-	-	-	656	687	717
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		1 005	1 005	-	-	-	-	-	-	1 005	1 053	1 100
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		1 005	1 005	-	-	-	-	-	-	1 005	1 053	1 100
Water Rights		-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications		1 005	1 005	-	-	-	-	-	-	1 005	1 053	1 100
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		800	800	-	-	-	-	-	-	800	829	865
Computer Equipment		800	800	-	-	-	-	-	-	800	829	865
<b>Furniture and Office Equipment</b>		947	947	-	-	-	-	-	-	947	993	1 036
Furniture and Office Equipment		947	947	-	-	-	-	-	-	947	993	1 036
<b>Machinery and Equipment</b>		3	3	-	-	-	-	-	-	3	3	4
Machinery and Equipment		3	3	-	-	-	-	-	-	3	3	4
<b>Transport Assets</b>		1 567	1 567	-	-	-	-	-	-	1 567	1 643	1 715
Transport Assets		1 567	1 567	-	-	-	-	-	-	1 567	1 643	1 715
<b>Land</b>		45	45	-	-	-	-	-	-	45	47	49
Land		45	45	-	-	-	-	-	-	45	47	49
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation to be adjusted</b>	1	6 704	6 704	-	-	-	-	-	-	6 704	7 017	7 325

**2.9. Municipal manager's quality certificate**