

DR. KENNETH
KAUNDA

DISTRICT MUNICIPALITY



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

3rd 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 3rd 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

(Speech by the Executive Mayor during tabling of the 2021/2022 Adjustment Budget in council meeting)

1.2. Council Resolutions

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

THEREFORE RECOMMENDED

1. Cognisance be taken of:
 - 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 3rd Adjustment Budget related policies remains unchanged as approved.
 - 1.4. The 3rd Adjustment Budget for 2021/2022 is cash funded with a surplus of **(Five Thousand Five-Hundred and Thirty-Seven (R5 537.00))** as per the B Schedule.
 - 1.5. The 3rd operating revenue Adjustment Budget will increase by **(Four-Hundred and Forty-One Thousand Two-Hundred and Ninety-Three (R441 293.00))**.
 - 1.6. The 3rd operating expenditure Adjustment Budget will increase by **(Four-Hundred and Four-One Thousand (R441 000.00))**.
 - 1.7. The 3rd capital Adjustment Budget will remain unchanged as approved in the 2nd Adjustment Budget.
2. That the 3rd Adjustment Budget 2021/2022 revenue funding of **Two-Hundred and Twelve Million Two-Hundred and Thirty-Two Thousand, Two Hundred and Forty-Seven (R212 232 247.00)** as per the B Schedule is tabled for approval.
3. That the 3rd Adjustment Budget 2021/2022 operating expenditure of **Two-Hundred and Twelve Million Two-Hundred and Twenty-Six Thousand, Seven Hundred and Ten (R212 226 710.00)** as per the B Schedule is tabled for approval.

4. That the 3rdAdjustment Budget 2021/2022 capital expenditure of **Forty-Two-Million and Fifty Thousand (R42 050 000.00)** as per the B Schedule is tabled for approval.
5. That the 3rdAdjustment 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 second Revised Service Delivery and Budget Implementation Plan be revised to reflect the adjustments made on the 2021/2022 approved 3rd Adjustment Budget.
7. That the 3rdAdjustment Budget for 2021/2022 as per the B Schedule is tabled for approval.
8. That the 3rdAdjustment 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 2021/2022 ADJUSTMENT BUDGET, THE REVISION OF THE 2021/22 SDBIP WILL UNFOLD IN TERMS OF MFMA SECTION 54(1)(C).

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 3rdAdjustment Budget will address the following:

(i) Under Operating Revenue Budget

The total operating revenue is adjusted upwards by **R441 Thousand to R212.2 Million**. The increase relates to:

- Grants received on LGSETA.
- Insurance premium
- Refund of Bursaries

(ii) Under Operating Expenditure Budget

The total operating expenditure is adjusted upwards by **R441 Thousand to R212.2 Million**.

The major adjustments that led to the increase are:

- Legal Fees
- CBP Stipends

- EPWP Personnel and Labour – Stipends for EPWP Workers

The proposed budget adjustment on expenditure totals to **R254.2 Million** comprising of **R212.2 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	2nd Adjustment Budget	Adjustments	Adjustment Budget
TOTAL REVENUE	- 211 606 000,00	- 211 689 263,00	- 211 790 954,00	- 441 293,00	- 212 232 247,00
TOTAL EXPENDITURE	211 602 710,00	211 687 710,00	211 785 710,00	441 000,00	212 226 710,00
(Surplus) / Deficit	- 3 290,00	- 1 553,00	- 5 244,00	- 293,00	- 5 537,00
TOTAL CAPITAL EXPENDITURE	117 305 000,00	42 050 000,00	42 050 000,00	-	42 050 000,00
TOTAL ADJUSTMENT BUDGET	328 907 710,00	253 737 710,00	253 835 710,00	-	254 276 710,00

In Addition to table 1 above, the following table provides a breakdown on the overview of the 3rd Adjustment Budget:

Table 2: Executive Summary

DR KENNETH KAUNDA DISTRICT MUNICIPALITY ADJUSTMENT BUDGET 2021/2022										
EXECUTIVE SUMMARY										
DISCUSSION	CURRENT YEAR 2021/ 2022					REVENUE & EXPENDITURE ACTUAL MOVEMENTS				
	Budget	1st Adjustment	2nd Adjustment	Budget Virements	Adjusted Budget	Adjusted Budget	Curr Mth Receipts (Jun)	YTD Movement	Balance	% Rec
OPERATIONAL GRANTS	-	205 940 878,00	-	205 940 878,00	-	206 374 334,00	-	206 374 333,75	-	100,00
INTEREST ON BANK ACCOUNTS	-	1 200 000,00	-	1 200 000,00	-	1 200 000,00	-	326 997,48	-	27,25
INTEREST ON SHORT TERM INVEST & CALL ACCOUNTS	-	4 000 000,00	-	4 000 000,00	-	4 000 000,00	-	3 528 383,16	-	88,21
COMMISSION: INSURANCE	-	-	8 385,00	10 589,00	-	13 983,00	-	1 171,97	-	100,00
BURSARY REFUND	-	-	-	-	-	3 930,43	-	3 930,43	-	100,01
HEALTH CERTIFICATES	-	500 000,00	-	500 000,00	-	500 000,00	-	431 619,62	-	86,32
TENDER DOCUMENTS	-	90 000,00	-	90 000,00	-	90 000,00	-	67 100,00	-	74,56
SALE OF ASSET < CAP THRESH	-	50 000,00	-	50 000,00	-	50 000,00	-	-	-	-
TOTAL REVENUE	-	211 606 000,00	-	211 689 263,00	-	212 232 247,00	-	2 692 367,56	-	1 485 899,24
99,30										
CURRENT YEAR 2021/ 2022										
DISCUSSION	CURRENT YEAR 2021/ 2022					REVENUE & EXPENDITURE ACTUAL MOVEMENTS				
	Budget	1st Adjustment	2nd Adjustment	Budget Virements	Adjusted Budget	Adjusted Budget	Curr Mth Expend (Jun)	YTD Movement	Balance	% Exp
EMPLOYEE RELATED COSTS	119 015 734,00	116 015 734,00	116 015 734,00	-	116 015 734,00	116 015 734,00	8 897 440,82	111 344 271,47	4 671 462,53	95,97
REMUNERATION OF COUNCILLORS	13 074 855,00	10 824 855,00	10 824 855,00	-	10 824 855,00	10 824 855,00	904 165,91	9 969 227,10	853 627,90	92,10
OUTSOURCED SERVICES	8 375 000,00	11 547 000,00	12 247 000,00	230 000,00	13 301 000,00	13 301 000,00	2 219 497,17	12 660 229,45	640 770,55	456,14
CONSULTANTS AND PROFESSIONAL SERVICES	10 841 000,00	12 911 000,00	13 121 000,00	512 000,00	14 349 000,00	14 349 000,00	1 846 244,42	13 080 672,31	1 268 327,69	91,16
CONTRACTORS	8 482 300,00	9 705 300,00	8 785 300,00	854 000,00	85 000,00	9 354 300,00	1 880 252,50	9 247 554,93	106 745,07	98,86
OPERATIONAL COSTS	29 429 750,00	29 031 750,00	25 379 750,00	1 016 000,00	24 674 750,00	24 674 750,00	2 136 793,62	20 636 262,67	4 038 487,33	83,63
INVENTORY	4 178 000,00	4 408 000,00	5 218 000,00	40 000,00	5 498 000,00	5 498 000,00	525 626,55	5 200 463,41	297 536,59	94,59
OPERATING LEASES	3 380 000,00	3 590 000,00	3 590 000,00	80 000,00	3 670 000,00	3 670 000,00	151 769,73	3 486 206,90	183 793,10	94,99
TRANSFER AND SUBSIDIES	8 122 000,00	6 950 000,00	9 900 000,00	500 000,00	7 835 000,00	7 835 000,00	1 623 352,83	4 107 633,39	3 727 366,61	52,43
DEPRECIATION AND AMORTISATION	6 509 071,00	6 509 071,00	6 509 071,00	-	6 509 071,00	6 509 071,00	650 891,31	3 676 014,18	2 833 056,82	56,48
TOTAL OPERATING EXPENDITURE	211 407 710,00	211 492 710,00	211 590 710,00	-	212 031 710,00	212 031 710,00	20 835 534,86	193 408 535,81	18 623 174,19	91,22
IMPAIRMENT LOSSES	195 000,00	195 000,00	195 000,00	-	195 000,00	195 000,00	63 719,93	54 295,35	249 295,35	27,84
TOTAL GAINS AND LOSSES	195 000,00	195 000,00	195 000,00	-	195 000,00	195 000,00	63 719,93	54 295,35	249 295,35	27,84
TOTAL EXPENDITURE	211 602 710,00	211 687 710,00	211 785 710,00	-	212 226 710,00	212 226 710,00	20 771 814,93	193 354 240,46	18 872 469,54	91,11
OPERATING (SURPLUS)/DEFICIT	-	3 290,00	1 553,00	-	5 244,00	293,00	-	17 392 107,30	17 386 570,30	-
TOTAL CAPITAL EXPENDITURE	117 305 000,00	42 050 000,00	42 050 000,00	-	42 050 000,00	42 050 000,00	2 209 135,65	12 818 292,94	29 231 707,06	30,48

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
1	REVENUE <ul style="list-style-type: none"> • LGSETA GRANT: R433 969.00 • Insurance premium: R3 394.00 • Refund of Bursaries: R3 930.00 TOTAL: R441 293.00	None
2	OFFICE OF THE SPEAKER <ul style="list-style-type: none"> • MPACCampaign: R50 000.00 • Hire Charges-Public Participation: R80 000.00 • Transport - Municipal activities: R30 000.00 • Transport - Women Caucus: R20 000.00 TOTAL: R180 000.00	<ul style="list-style-type: none"> • Community Based Programme (CBPs): R460 000.00
3	OFFICE OF THE SINGLE WHIP <ul style="list-style-type: none"> • Indigent Relief: R40 000.00 TOTAL: R40 000.00	None
4	MUNICIPAL MANAGER <ul style="list-style-type: none"> • Professional bodies m/ship & subs: R5 000.00 • Accommodation: R25 000.00 TOTAL: R30 000.00	<ul style="list-style-type: none"> • Legal Fees: R720 000.00 • Communications: R405 000.00 TOTAL: R1125 000.00
5	CORPORATE SERVICES <ul style="list-style-type: none"> • LGSETA income • Network extensions: R50 000.00 • Municipal Services: R50 000.00 TOTAL: R100 000.00	<ul style="list-style-type: none"> • Internet charges: R70 000.00 • Telephones & Fax: R50 000.00 TOTAL: R120 000.00
6	None	<ul style="list-style-type: none"> • Fuel: R240 000.00 • BCX: R150 000.00 TOTAL: R390 000.00
7	LED & PLANNING <ul style="list-style-type: none"> • LED SMMEs: Support Grants: R1.6 Million 	<ul style="list-style-type: none"> • EPWP Stipends: R360

	<ul style="list-style-type: none"> Daily allowance: R60 000.00 TOTAL: R1 660 000.00	000.00
8	<u>COMMUNITY SERVICES</u> <ul style="list-style-type: none"> Signage-sans codes: R48 000.00 Daily allowance: R17 000.00 TOTAL: R65 000.00	None
9	<u>Various Departments</u>	<ul style="list-style-type: none"> Other operational Expenditure R55 756.00
	Total: R2 516 293.00	Total: R2 510 756.00
	Difference: R5 537.00 (Surplus)	

- 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 1st Adjustment Budget the Capital budget was reduced by **R75.2 Million** to **R42 Million**. The proposed 3rd 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 **96.95%**.

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

The remaining **3.05%** of the total revenue comprises of the following:

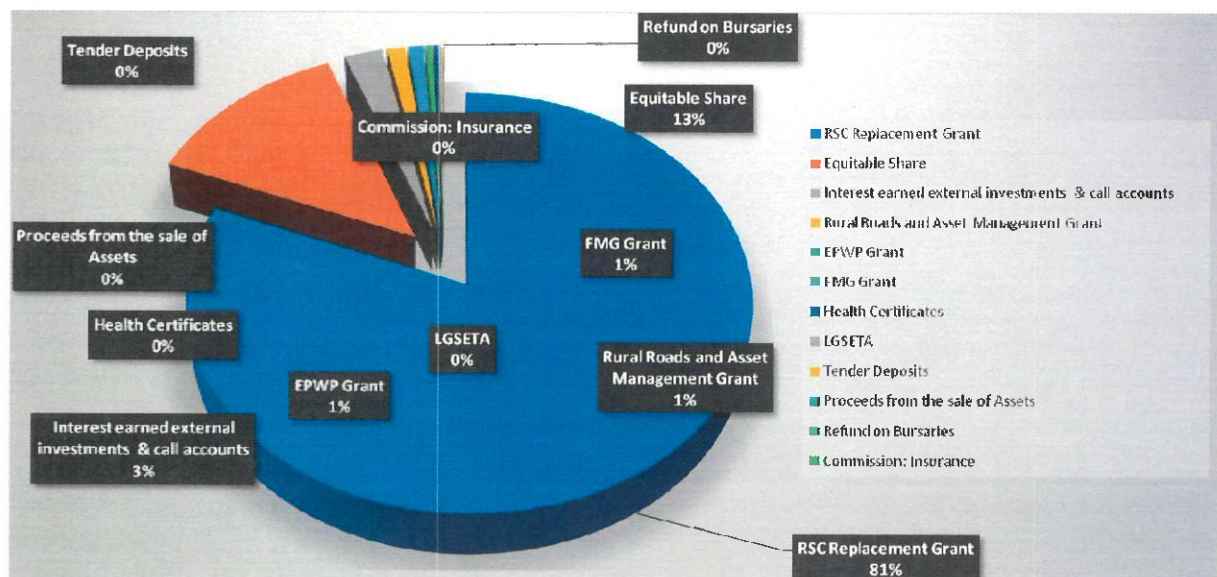
- 2.45% or **R5.2 Million** from interest on investments and Bank accounts.

- The 0.36% R766 Thousand of the total revenue comprises of tender deposits, Commission Insurance, SETA and Proceeds from sale of Assets.
- 0.24% or R500 Thousand is for Health certificates.

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

Table 4. Summary of revenue classified by main revenue source

The following sources of funding forms part of funding as a percentage of total funding :		
BUDGET FUNDING		As % of Total funding
RSC Replacement Grant	172 078 000	81,08
Equitable Share	28 052 000	13,22
Interest earned external investments & call accounts	5 200 000	2,45
Rural Roads and Asset Management Grant	2 514 000	1,18
EPWP Grant	2 122 000	1,00
FMG Grant	1 000 000	0,47
Health Certificates	500 000	0,24
LGSETA	608 334	0,29
Tender Deposits	90 000	0,04
Proceeds from the sale of Assets	50 000	0,02
Refund on Bursaries	3 930	0,00
Commission: Insurance	13 983	0,01
TOTAL FUNDING	212 232 247	100,00



Operating Expenditure

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

DISCRPTION	CURRENT YEAR 2021/ 2022						REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
	Budget	1st Adjustment	2nd Adjustment	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Expend (Jun)	YTD Movement	Balance	% Exp
EMPLOYEE RELATED COSTS	119 015 734,00	116 015 734,00	116 015 734,00	-	-	116 015 734,00	8 897 440,82	111 344 271,47	4 671 462,53	95,97
REMUNERATION OF COUNCILLORS	13 074 855,00	10 824 855,00	10 824 855,00	-	-	10 824 855,00	504 165,91	9 969 227,10	855 622,30	92,10
OUTSOURCED SERVICES	8 375 000,00	11 547 000,00	12 247 000,00	230 000,00	824 000,00	13 301 000,00	2 219 497,17	12 660 229,45	640 770,55	456,14
CONSULTANTS AND PROFESSIONAL SERVICES	10 841 000,00	12 911 000,00	13 321 000,00	512 000,00	716 000,00	14 349 000,00	1 846 244,42	13 080 872,31	1 268 327,69	91,16
CONTRACTORS	8 482 300,00	9 705 300,00	8 785 300,00	654 000,00	85 000,00	9 354 300,00	1 680 252,50	9 247 554,93	106 745,07	98,86
OPERATIONAL COSTS	29 479 750,00	29 031 750,00	25 379 750,00	1 016 000,00	311 000,00	24 674 750,00	2 136 793,62	20 636 262,67	4 038 487,33	83,63
INVENTORY	4 178 000,00	4 408 000,00	5 218 000,00	40 000,00	240 000,00	5 498 000,00	525 625,55	5 200 463,41	297 535,59	94,59
OPERATING LEASES	3 380 000,00	3 590 000,00	3 590 000,00	80 000,00	-	3 670 000,00	151 769,73	3 486 296,30	183 793,10	94,99
TRANSFER AND SUBSIDIES	8 122 000,00	6 950 000,00	9 900 000,00	500 000,00	1 565 000,00	7 835 000,00	1 623 352,82	4 107 633,39	3 727 366,51	92,43
DEPRECIATION AND AMORTISATION	6 509 071,00	6 509 071,00	6 509 071,00	-	-	6 509 071,00	650 991,31	3 675 014,18	2 833 056,82	56,48
TOTAL OPERATING EXPENDITURE	211 407 710,00	211 492 710,00	211 590 710,00	-	441 000,00	212 031 710,00	20 835 534,86	193 408 535,81	18 623 174,59	91,22
IMPAIRMENT LOSSES	195 000,00	195 000,00	195 000,00	-	-	195 000,00	63 719,93	54 295,35	249 295,35	27,84
TOTAL GAINS AND LOSSES	195 000,00	195 000,00	195 000,00	-	-	195 000,00	63 719,93	54 295,35	249 295,35	27,84
TOTAL EXPENDITURE	211 602 710,00	211 687 710,00	211 785 710,00	-	441 000,00	212 226 710,00	20 771 814,93	193 354 240,46	18 872 469,54	91,11

The allocation towards proposed operating expenditure budget is as follows:

- The proposed 3rd Adjustment Budget on Employee related cost totals to **R116 Million**. Employee related costs remain unchanged as the approved 2nd Adjustment Budget.
- The proposed 3rd Adjustment Budget on Remuneration of Councillors totals to **R10.8 Million**. The Remuneration of Councillors remains unchanged as the approved 2nd Adjustment Budget.
- **Contracted Services** has three (3) categories namely, Outsource Services, Consultants and Professional Services, and Contractors. The proposed 3rd Adjustment Budget on the total contracted services is **R37 Million**. Contracted Services has increased by **R2.8 Million** from the approved 2nd 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	DISCRPTION	CURRENT YEAR 2021/ 2022						REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
		Budget	1st Adjustment	2nd Adjustment	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Expend (Jun)	YTD Movement	Balance	% Exp
1	OS: BURIAL SERVICES	250 000,00	300 000,00	500 000,00	150 000,00	4 000,00	654 000,00	74 800,00	494 000,00	160 000,00	75,54
2	OS: CATERING SERVICES	1 310 000,00	1 980 000,00	1 940 000,00	80 000,00	-	2 020 000,00	208 970,00	1 812 819,65	207 180,35	89,74
3	OS: CLEANING SERVICES	100 000,00	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	310 000,00	-	-	310 000,00	10 600,00	305 960,00	4 040,00	98,70
5	OS: DRIVERS LICENSE CARDS	50 000,00	50 000,00	50 000,00	-	-	50 000,00	-	-	50 000,00	-
6	OS: HYGIENE SERVICES	130 000,00	110 000,00	40 000,00	-	-	40 000,00	-	-	40 000,00	-
7	OS: MEDICAL SERVICES (HEALTH SERV & SUP)	35 000,00	65 000,00	65 000,00	-	-	65 000,00	888,45	56 888,15	8 661,81	86,67
8	OS: PERSONNEL & LABOUR	5 800 000,00	8 222 000,00	8 722 000,00	-	820 000,00	9 542 000,00	1 877 388,72	9 532 002,41	9 997,59	99,90
9	OS: TRANSPORT SERVICES	400 000,00	320 000,00	520 000,00	-	-	520 000,00	46 850,00	370 374,00	149 626,00	71,23
	SUB TOTAL : OUTSOURCE SERVICES	8 375 000,00	11 547 000,00	12 247 000,00	230 000,00	824 000,00	13 301 000,00	2 219 497,17	12 660 229,45	640 770,55	95,18

- The proposed 3rd Adjustment Budget on Outsource Services amount to **R13.3 Million**. Outsource Services increased by **R1 Million** from the approved 2nd Adjustment Budget of **R12.2 Million**.

Table b: Detailed Consultants and Professional Services

NO	DISCRIPTION	Budget	1st Adjustment	2nd Adjustment	CURRENT YEAR 2021/ 2022			REVENUE & EXPENDITURE ACTUAL MOVEMENTS					
					Budget Virements	Adjustments	Adjusted Budget	Curr Mth Expend (Jun)	YTD Movement	Balance	% Exp		
1	C&PS: B&A ACCOUNTANTS & AUDITORS	100 000,00	50 000,00	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	-	-	42 000,00	-	-	-
3	C&PS: B&A AUDIT COMMITTEE	1 000 000,00	1 250 000,00	1 150 000,00	-	-	1 150 000,00	145 888,34	1 006 752,45	143 247,55	87,54	-	-
4	C&PS: B&A BUSINESS & FIN MANAGEMENT	2 130 000,00	2 130 000,00	2 330 000,00	582 000,00	-	2 862 000,00	714 196,52	2 795 762,65	66 237,35	97,69	-	-
5	C&PS: B&A HUMAN RESOURCES	15 000,00	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	-	-	30 000,00	-	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	-	4 000,00	56 000,00	-	3 931,94	52 068,06	7,02	-	-
8	C&PS: B&A ORGANISATIONAL	20 000,00	20 000,00	20 000,00	-	-	20 000,00	5 950,00	11 105,50	8 894,50	55,53	-	-
9	C&PS: B&A RESEARCH & ADVISORY	230 000,00	30 000,00	30 000,00	-	-	30 000,00	25 000,00	25 000,00	5 000,00	83,33	-	-
10	C&PS: B&A ACTUARIES	20 000,00	20 000,00	50 000,00	-	-	50 000,00	-	18 300,00	31 700,00	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	-	-	2 714 000,00	190 475,00	2 707 905,00	6 095,00	99,78	-	-
13	C&PS: LAB SERV WATER	500 000,00	650 000,00	760 000,00	-	-	760 000,00	648 260,61	651 864,68	108 135,32	85,77	-	-
14	C&PS: LEGAL COST ADVICE & LITIGATION	3 800 000,00	5 900 000,00	5 900 000,00	-	720 000,00	6 620 000,00	116 472,95	5 831 619,09	788 380,91	88,09	-	-
	SUB TOTAL : CONSULTANT AND PROF SERVICES	10 841 000,00	12 911 000,00	13 121 000,00	512 000,00	716 000,00	14 349 000,00	1 846 244,42	13 080 672,31	1 268 927,69	91,16		

- The proposed 3rd Adjustment Budget on Consultants and Professional Services amount to **R14.3 Million**. There has been increase of **R1.2 Million** from the approved 2nd Adjustment Budget of **R13.1 Million**.

Table c: Detailed Contractors

NO	DISCRIPTION	Budget	1st Adjustment	2nd Adjustment	CURRENT YEAR 2021/ 2022			REVENUE & EXPENDITURE ACTUAL MOVEMENTS					
					Budget Virements	Adjustments	Adjusted Budget	Curr Mth Expend (Jun)	YTD Movement	Balance	% Exp		
1	CONTR: ARTISTS & PERFORMERS	450 000,00	420 000,00	450 000,00	55 000,00	85 000,00	420 000,00	128 000,00	500 040,00	80 040,00	119,06	-	-
2	CONTR: EMPLOYEE WELLNESS	100 000,00	10 000,00	60 000,00	30 000,00	-	30 000,00	5 200,00	5 200,00	24 800,00	17,33	-	-
3	CONTR: FIRE PROTECTION	80 000,00	20 000,00	20 000,00	-	-	20 000,00	-	-	20 000,00	-	-	-
4	CONTR: MAINTENANCE OF EQUIPMENT	3 152 300,00	2 122 300,00	1 752 300,00	138 000,00	-	1 614 300,00	133 929,50	1 485 071,93	129 228,07	91,99	-	-
5	CONTR: MAINTENANCE OF UNSPECIFIED ASSETS	1 300 000,00	930 000,00	350 000,00	507 000,00	-	857 000,00	796 800,00	824 300,00	32 700,00	96,18	-	-
6	CONTR: SAFEGUARD & SECURITY	3 400 000,00	6 203 000,00	6 153 000,00	260 000,00	-	6 413 000,00	786 228,00	6 402 848,00	10 152,00	99,84	-	-
	SUB TOTAL : CONTRACTORS	8 482 300,00	9 705 300,00	8 785 300,00	654 000,00	85 000,00	9 354 300,00	1 850 157,50	9 217 459,93	136 840,07	98,54		

- The proposed 3rd Adjustment Budget on Contractors amount to **R9.3 Million**. Contractors increased by **R569 Thousand** from the approved 2nd Adjustment Budget of **R8.7 Million**.

Table d: Detailed Operational Costs

NO	DISCRPTION	Budget	1st Adjustment	2nd Adjustment	CURRENT YEAR 2021/ 2022			REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
					Budget Virements	Adjustments	Adjusted Budget	Curr Mth Expend (Jun)	YTD Movement	Balance	% Exp
1	OC: ADV/PUB/MARK - CORP & MUN ACTIVITIES	3 615 000,00	3 495 000,00	2 305 000,00	-	185 000,00	2 475 000,00	33 153,20	1 743 591,98	731 408,02	70,45
2	OC: ADV/PUB/MARK - GIFTS & PROMO ITEMS	2 520 000,00	2 530 000,00	2 165 000,00	-	-	2 165 000,00	462 623,10	1 678 941,90	486 058,10	77,55
3	OC: ADV/PUB/MARK - MUNICIPAL NEWSLETTERS	300 000,00	97 000,00	77 000,00	-	-	77 000,00	-	27 800,00	49 200,00	36,10
4	OC: ADV/PUB/MARK - STAFF RECRUITMENT	150 000,00	70 000,00	70 000,00	-	50 000,00	20 000,00	-	17 819,13	2 080,87	89,60
5	OC: ADV/PUB/MARK - TENDERS	150 000,00	150 000,00	130 000,00	-	-	130 000,00	-	123 812,82	6 187,18	95,24
6	OC: AUDIT COST: EXTERNAL	3 500 000,00	3 480 000,00	3 780 000,00	-	79 000,00	3 701 000,00	104 286,05	3 700 411,49	598,51	99,98
7	OC: BC/FAC/C FEES - BANK ACCOUNTS	200 000,00	200 000,00	170 000,00	-	50 000,00	170 000,00	7 621,75	105 308,20	14 696,80	87,75
8	OC: BURSARIES (EMPLOYEES)	600 000,00	600 000,00	600 000,00	-	-	600 000,00	-	594 848,11	5 151,89	99,11
9	OC: CLEAN SERV - LAUNDRY SERVICES	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	-	-	24 000,00	1 560,00	17 681,12	6 318,88	73,67
11	OC: COMM - LICENCES (RADIO & TELEVISION)	230 000,00	110 000,00	80 000,00	-	-	80 000,00	-	28 825,01	51 124,99	35,09
12	OC: COMM - RADIO & TV TRANSMISSIONS	521 000,00	421 000,00	406 000,00	-	40 000,00	366 000,00	34 000,00	350 670,00	15 330,00	95,81
13	OC: COMM - SMS BULK MESSAGE SERVICE	20 000,00	20 000,00	-	-	-	-	-	-	-	#DIV/0!
14	OC: COMM - PHONE FAX TELEGRAPH & TELEX	1 056 500,00	1 046 500,00	996 500,00	-	50 000,00	1 046 500,00	54 640,45	944 846,72	101 653,28	90,29
15	OC: ENTERTAINMENT - EXEC MAYOR	40 000,00	40 000,00	40 000,00	-	-	40 000,00	-	39 927,80	72,20	99,82
16	OC: ENTERTAINMENT - COUNCILLORS	90 000,00	90 000,00	90 000,00	-	-	90 000,00	10 000,00	42 100,50	47 899,50	46,78
17	OC: ENTERTAINMENT - SENIOR MANAGEMENT	60 000,00	60 000,00	60 000,00	-	-	60 000,00	9 554,90	47 066,21	12 933,79	78,44
18	OC: EXT COM SERV PROV - GPS LICENCE FEES	150 000,00	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	687 500,00	-	80 000,00	70 000,00	115 524,35	586 780,10	90 719,90	85,61
20	OC: EXT COM SERV PROV - NETWORK EXTENS	200 000,00	100 000,00	50 000,00	-	50 000,00	-	-	-	-	#DIV/0!
21	OC: EXT COM SERV PROV - S/AWARE LICENCES	76 000,00	76 000,00	6 000,00	-	-	6 000,00	-	-	-	#DIV/0!
22	OC: EXT COM SERV PROV - SPEC COMPUT SERV	1 185 000,00	1 435 000,00	285 000,00	-	130 000,00	148 000,00	28 800,00	116 490,00	181 510,00	39,09
23	OC: HONORARIA (VOLUNTARILY WORKERS)	100 000,00	50 000,00	-	-	-	-	-	-	-	#DIV/0!
24	OC: HIRE CHARGES	1 473 000,00	1 063 000,00	1 063 000,00	-	40 000,00	973 000,00	137 200,00	670 553,00	302 447,00	68,92
25	OC: INSUR UNDER - EXCESS PAYMENTS	25 000,00	25 000,00	25 000,00	-	5 000,00	20 000,00	7 219,50	15 567,33	3 432,67	82,84
26	OC: INSUR UNDER - PREMIUMS	1 200 000,00	1 370 000,00	1 470 000,00	-	50 000,00	1 420 000,00	-	1 409 541,72	10 458,28	99,26
27	OC: LEARNERSHIPS & INTERNSHIPS	1 546 400,00	1 546 400,00	1 546 400,00	-	-	1 546 400,00	126 086,95	1 138 210,02	408 189,98	73,60
28	OC: LIC - VEHICLE LIC & REGISTRATIONS	200 000,00	190 000,00	140 000,00	-	-	140 000,00	21 328,18	114 331,76	25 668,24	81,67
29	OC: MUNICIPAL SERVICES	1 770 000,00	1 485 000,00	1 465 000,00	-	30 000,00	1 405 000,00	231 935,85	1 364 950,38	40 049,62	97,15
30	OC: PRINTING & PUBLICATIONS	370 000,00	570 000,00	260 000,00	-	197 000,00	-	63 000,00	83 985,00	55 185,00	87,60
31	OC: PROFESSIONAL BODIES M/SHIP & SUBS	1 685 000,00	1 685 000,00	1 435 000,00	-	90 000,00	1 100,00	25 440,65	1 297 218,78	36 781,22	97,24
32	OC: REG FEES NATIONAL	1 460 000,00	1 310 000,00	1 320 000,00	-	50 000,00	1 370 000,00	259 149,29	1 038 636,22	276 363,78	79,83
33	OC: SYSTEM ACCESS & INFORMATION FEES	38 000,00	38 000,00	-	-	-	-	-	-	-	#DIV/0!
34	OC: SKILLS DEVELOPMENT FUND LEVY	762 300,00	760 300,00	885 300,00	-	42 877,00	928 177,00	66 141,89	875 649,36	52 527,64	94,34
35	OC: SIGNAGE	505 000,00	370 000,00	260 000,00	-	167 000,00	-	45 000,00	27 900,00	17 000,00	62,00
36	OC: STORAGE OF FILES (ARCHIVING)	30 000,00	25 000,00	5 000,00	-	-	5 000,00	-	-	5 000,00	-
37	OC: TOLL GATE FEES	30 000,00	10 000,00	2 000,00	-	-	-	-	-	2 000,00	-
38	OC: TRANSPORT - EVENTS	335 000,00	465 000,00	405 000,00	-	20 000,00	385 000,00	20 540,00	216 985,00	168 015,00	56,26
39	OC: T&S DOM - ACCOMMODATION	430 000,00	1 010 000,00	1 090 000,00	-	40 000,00	25 000,00	115 978,57	1 070 144,80	34 855,20	96,85
40	OC: T&S DOM - DAILY ALLOWANCE	119 450,00	173 450,00	143 450,00	-	74 700,00	69 750,00	1 520,00	25 255,19	43 494,81	36,73
41	OC: T&S DOM - FOOD & BEVERAGE (SERVED)	31 000,00	79 000,00	79 000,00	-	1 973,00	80 973,00	2 484,40	60 818,70	20 154,30	75,11
42	OC: T&S DOM TRP - W/OUT OPR CAR RENTAL	21 600,00	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	-	850,00	132 850,00	9 887,30	110 262,67	22 587,33	83,00
44	OC: T&S DOM PUB TRP - AIR TRANSPORT	80 000,00	180 000,00	230 000,00	-	-	230 000,00	17 110,00	227 180,00	2 820,00	98,77
45	OC: TRANSPORT - MUNICIPAL ACTIVITIES	130 000,00	80 000,00	60 000,00	-	30 000,00	30 000,00	-	-	30 000,00	-
46	OC: UNIFORM & PROTECTIVE CLOTHING	410 000,00	420 000,00	440 000,00	-	87 000,00	527 000,00	51 980,00	399 872,15	127 127,85	75,88
47	OC: VEHICLE TRACKING	200 000,00	180 000,00	-	-	-	-	-	-	-	#DIV/0!
48	OC: WET FUEL	50 000,00	50 000,00	-	-	-	-	-	-	-	#DIV/0!
49	OC: WORKMEN'S COMPENSATION FUND	500 000,00	500 000,00	500 000,00	-	56 000,00	556 000,00	-	-	556 000,00	-
50	OC: INDIGENT RELIEF	300 000,00	300 000,00	200 000,00	-	40 000,00	160 000,00	151 000,00	151 000,00	9 000,00	94,38
SUB TOTAL : OPERATIONAL COST		29 429 750,00	29 031 750,00	25 379 750,00	-	1 016 000,00	24 674 750,00	2 136 793,62	20 636 262,67	4 038 487,33	83,63

- The proposed 3rd Adjustment Budget on Operational Costs amount to **R24.6 Million**. Operational Costs has reduced by **R705 Thousand** from the approved 2nd Adjustment Budget of **R25.3 Million**.

Table e: Detailed Transfers and Subsidies

NO	DISCRPTION	Budget	1st Adjustment	2nd Adjustment	CURRENT YEAR 2021/ 2022			REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
					Budget Virements	Adjustments	Adjusted Budget	Curr Mth Expend (Jun)	YTD Movement	Balance	% Exp
1	HH: BURSARIES NON-EMPLOYEE CASH	100 000,00	250 000,00	200 000,00	-	-	200 000,00	106 316,00	169 453,00	30 547,00	84,73
2	HH: OTH TRANS: BURSARIES NON EMPLOYEE	1 500 000,00	2 400 000,00	2 000 000,00	-	-	2 000 000,00	1 350 279,33	1 877 479,33	122 520,67	93,87
3	HH: OTH TRANS: EPWP - SKILL DEV & TRAIN	2 122 000,00	-	-	-	-	-	6 060,00	-	-	-
4	TS: O. M. MUNIC ENT	-	-	3 500 000,00	-	-	3 500 000,00	82 617,50	82 617,50	3 417 382,50	2,36
5	TS: O. M. HH. CASH - UNSPECIFIED - SPORTS	-	-	-	-	85 000,00	85 000,00	-	-	85 000,00	-
6	TS: O. M. HH. CASH - UNSPECIFIED - LED INITIATIVES	-	100 000,00	100 000,00	-	-	100 000,00	-	48 811,56	58 188,44	-
7	NON PROF: TOURISM	100 000,00	100 000,00	100 000,00	-	-	100 000,00	-	-	100 000,00	-
8	PRIV ENT: SUBS N-FIN ENTPR - PRODUCT	100 000,00	100 000,00	-	-	-	-	-	-	-	#DIV/0!
9	HH SSP SOC ASS: POVERTY RELIEF	200 000,00	-	-	-	-	-	-	-	-	-
10	HH: OTH TRANS: RURAL DEV - FOOD PROD & SEC	4 000 000,00	4 000 000,00	4 000 000,00	-	500 000,00	1 850 000,00	-	1 844 072,00	5 928,00	99,68
SUB TOTAL : TRANSFERS & SUBSIDIES		8 122 000,00	6 950 000,00	9 900 000,00	-	500 000,00	7 835 000,00	1 933 152,83	4 017 433,39	3 817 566,61	51,28

- The proposed 3rd Adjustment Budget on Transfers and Subsidies amount to **R7.8 Million**. The Transfers and Subsidies reduced by **R2 Million** from the approved 2nd Adjustment Budget of **R9.9 Million**.

Table f: Detailed Inventory

NO	DISCRPTION	Budget	1st Adjustment	2nd Adjustment	CURRENT YEAR 2021/ 2022			REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
					Budget Virements	Adjustments	Adjusted Budget	Curr Mth Expend (Jun)	YTD Movement	Balance	% Exp
1	INV - CONSUMABLE STORES - STANDARD RATED	1 303 000,00	1 503 000,00	1 933 000,00	-	-	1 973 000,00	249 102,40	1 846 769,78	126 230,22	93,60
2	INV - CONSUMABLE STORES - ZERO RATED	1 150 000,00	1 400 000,00	1 550 000,00	-	240 000,00	1 790 000,00	161 345,15	1 768 267,29	21 732,71	98,79
3	INVENTORY - MATERIALS & SUPPLIES	1 725 000,00	1 505 000,00	1 735 000,00	-	-	1 735 000,00	85 375,00	1 555 826,34	179 373,66	89,66
SUB TOTAL - INVENTORY		4 178 000,00	4 408 000,00	5 218 000,00	40 000,00	240 000,00	5 498 000,00	495 826,55	5 170 663,41	327 336,59	94,05

- The proposed 3rd Adjustment Budget on Inventory Costs amount to **R5.4 Million**. The Inventory has increased by **R280 Thousand** from the approved 2nd Adjustment Budget of **R5.2 Million**.

1.4. Adjustment Budget Tables (B1 – B10)

(Table B1 Adjustment Budget Summary)

DC40 Dr Kenneth Kaunda - Table B1 Adjustments Budget Summary - 19/08/2022

Description	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
	Original Budget A	Prior Adjusted 1 A1	Accum. Funds 2 B	Multi-year capital 3 C	Unfore. Unavoid. 4 D	Nat. or Prov. Govt 5 E	Other Adjusts. 6 F	Total Adjusts. 7 G	Adjusted Budget 8 H	Adjusted Budget	Adjusted Budget
R thousands											
Financial Performance											
Property rates	–	–	–	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–	–	–	–
Investment revenue	5 200	5 200	–	–	–	–	–	5 200	5 700	5 951	
Transfers recognised - operational	33 688	34 296	–	–	–	–	–	34 296	36 491	36 079	
Other own revenue	172 718	172 736	–	–	–	–	–	172 736	176 874	180 766	
Total Revenue (excluding capital transfers and contributions)	211 606	212 232						212 232	219 065	222 796	
Employee costs	119 016	116 016	–	–	–	–	–	116 016	122 016	126 862	
Remuneration of councillors	13 075	10 825	–	–	–	–	–	10 825	13 675	14 172	
Depreciation & asset impairment	6 704	6 704	–	–	–	–	–	6 704	7 017	7 325	
Finance charges	–	–	–	–	–	–	–	–	–	–	
Inventory consumed and bulk purchases	4 178	5 498	–	–	–	–	–	5 498	4 023	4 163	
Transfers and grants	8 122	7 835	–	–	–	–	–	7 835	1 200	1 709	
Other expenditure	60 508	65 349	–	–	–	–	–	65 349	70 003	63 896	
Total Expenditure	211 893	212 227						212 227	217 833	218 127	
Surplus/(Deficit)	3	6						6	1 232	4 669	
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)	–	–	–	–	–	–	–	–	–	–	
Surplus/(Deficit) after capital transfers & contributions	3	6						6	1 232	4 669	
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	
Surplus/ (Deficit) for the year	3	6						6	1 232	4 669	
Capital expenditure & funds sources											
Capital expenditure	117 305	42 050						42 050	89 156	32 060	
Transfers recognised - capital	–	–	–	–	–	–	–	–	–	–	
Borrowing	90 000	0	–	–	–	–	–	0	–	–	
Internally generated funds	27 305	42 050	–	–	–	–	–	42 050	89 156	32 060	
Total sources of capital funds	117 305	42 050						42 050	89 156	32 060	
Financial position											
Total current assets	52 906	63 644	–	–	–	–	–	63 644	29 429	9 364	
Total non current assets	142 778	59 742	–	–	–	–	–	59 742	106 848	49 751	
Total current liabilities	26 949	25 053	–	–	–	–	–	25 053	21 840	21 322	
Total non current liabilities	103 364	14 351	–	–	–	–	–	14 351	20 045	20 045	
Community wealth/Equity	65 371	83 982						83 982	94 392	17 748	
Cash flows											
Net cash from (used) operating	124 012	6 709	–	–	–	–	–	6 709	427 482	430 180	
Net cash from (used) investing	(117 305)	(42 050)	–	–	–	–	–	(42 050)	(89 156)	(32 060)	
Net cash from (used) financing	90 000	0	–	–	–	–	–	0	–	–	
Cash/cash equivalents at the year end	149 781	43 130						43 130	448 662	409 644	
Cash backing/surplus reconciliation											
Cash and investments available	52 906	63 644	–	–	–	–	–	63 644	29 429	9 364	
Application of cash and investments	21 890	23 254	–	–	–	–	–	23 254	20 966	20 313	
Balance - surplus (shortfall)	31 016	40 391						40 391	6 444	(10 949)	
Asset Management											
Asset register summary (WDV)	142 778	58 689	–	–	–	–	–	58 689	105 794	48 698	
Depreciation	6 704	6 704	–	–	–	–	–	6 704	7 017	7 325	
Renewal and Upgrading of Existing Assets	3 300	3 500	–	–	–	–	–	3 500	4 000	5 000	
Repairs and Maintenance	4 152	2 414	–	–	–	–	–	2 414	2 402	2 455	
Free services											
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–	
Revenue cost of free services provided	–	–	–	–	–	–	–	–	–	–	
Households below minimum service level											
Water:	–	–	–	–	–	–	–	–	–	–	
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–	
Energy:	–	–	–	–	–	–	–	–	–	–	
Refuse:	–	–	–	–	–	–	–	–	–	–	

MBRR Table B1 - Adjustment Budget Summary

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

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

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

DC40 Dr Kenneth Kaunda - Table B2 Adjustments Budget Financial Performance (functional classification) - 19/08/2022

Standard Description	Ref	Budget Year 2021/22									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoids.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	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		
Revenue - Functional												
<i>Governance and administration</i>		206 470	207 096	-	-	-	-	-	-	207 096	213 554	219 632
Executive and council		-	4	-	-	-	-	-	-	4	-	-
Finance and administration		206 470	207 092	-	-	-	-	-	-	207 092	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>		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	211 606	212 232	-	-	-	-	-	-	212 232	219 065	222 796
Expenditure - Functional												
<i>Governance and administration</i>		131 847	128 208	-	-	-	-	-	-	128 208	130 012	135 800
Executive and council		61 601	60 525	-	-	-	-	-	-	60 525	60 394	63 584
Finance and administration		63 166	61 176	-	-	-	-	-	-	61 176	62 732	64 828
Internal audit		6 579	6 506	-	-	-	-	-	-	6 506	6 885	7 188
<i>Community and public safety</i>		51 603	52 560	-	-	-	-	-	-	52 560	57 115	56 641
Community and social services		51 603	52 560	-	-	-	-	-	-	52 560	57 115	56 641
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		28 353	31 459	-	-	-	-	-	-	31 459	30 707	25 866
Planning and development		28 353	31 459	-	-	-	-	-	-	31 459	30 707	25 866
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	211 603	212 227	-	-	-	-	-	-	212 227	217 833	218 127
Surplus (Deficit) for the year		3	6	-	-	-	-	-	-	6	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) - 19/08/2022

Vote Description <i>(insert departmental structure etc)</i>	Ref	Budget Year 2021/22									Budget Year	Budget Year
		Original	Prior Adjusted	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	Adjusted	Adjusted
		Budget	3	Funds	capital	Unavoid.	Govt	8	9	Budget	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H	+1 2022/23	+2 2023/24	
Revenue by Vote	1											
Vote 01 - Executive Council		--	4	--	--	--	--	--	--	4	--	--
Vote 02 - Municipal Manager		--	--	--	--	--	--	--	--	--	--	--
Vote 03 - Corporate Services		--	608	--	--	--	--	--	--	608	--	--
Vote 04 - Financial Services		206 470	206 484	--	--	--	--	--	--	206 484	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		--	--	--	--	--	--	--	--	--	--	--
Total Revenue by Vote	2	211 606	212 232	--	--	--	--	--	--	212 232	219 065	222 756
Expenditure by Vote	1											
Vote 01 - Executive Council		22 909	18 533	--	--	--	--	--	--	18 533	23 097	24 052
Vote 02 - Municipal Manager		45 571	48 498	--	--	--	--	--	--	48 498	44 183	46 720
Vote 03 - Corporate Services		33 061	28 633	--	--	--	--	--	--	28 633	32 539	33 590
Vote 04 - Financial Services		30 106	32 543	--	--	--	--	--	--	32 543	30 193	31 238
Vote 05 - Led & Planning		28 353	31 459	--	--	--	--	--	--	31 459	30 707	25 866
Vote 06 - Community Services		51 603	52 560	--	--	--	--	--	--	52 560	57 115	56 641
Vote 07 --		--	--	--	--	--	--	--	--	--	--	--
Vote 08 --		--	--	--	--	--	--	--	--	--	--	--
Vote 09 -		--	--	--	--	--	--	--	--	--	--	--
Vote 10 -		--	--	--	--	--	--	--	--	--	--	--
Vote 11 -		--	--	--	--	--	--	--	--	--	--	--
Vote 12 -		--	--	--	--	--	--	--	--	--	--	--
Vote 13 -		--	--	--	--	--	--	--	--	--	--	--
Vote 14 -		--	--	--	--	--	--	--	--	--	--	--
Vote 15 - Other		--	--	--	--	--	--	--	--	--	--	--
Total Expenditure by Vote	2	211 603	212 227	--	--	--	--	--	--	212 227	217 833	216 127
Surplus/ (Deficit) for the year	2	3	6	--	--	--	--	--	--	6	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) - 19/08/2022

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
		A	3	4	5	6	7	8	9	10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
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	34 296	--	--	--	--	--	--	34 296	36 491	36 079
Other revenue	2	172 218	172 236	--	--	--	--	--	--	172 236	176 374	180 244
Gains		--	--	--	--	--	--	--	--	--	--	--
Total Revenue (excluding capital transfers and contributions)		211 606	212 232	--	--	--	--	--	--	212 232	219 065	222 796
Expenditure By Type												
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	5 498	--	--	--	--	--	--	5 498	4 023	4 163
Contracted services		27 698	37 004	--	--	--	--	--	--	37 004	35 493	28 835
Transfers and subsidies		8 122	7 835	--	--	--	--	--	--	7 835	1 200	1 709
Other expenditure		32 810	28 345	--	--	--	--	--	--	28 345	34 510	35 060
Losses		--	--	--	--	--	--	--	--	--	--	--
Total Expenditure		211 603	212 227	--	--	--	--	--	--	212 227	217 833	218 127
Surplus/(Deficit)												
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)		--	--	--	--	--	--	--	--	--	--	--
Surplus/(Deficit) before taxation		3	6	--	--	--	--	--	--	6	1 232	4 669
Taxation		--	--	--	--	--	--	--	--	--	--	--
Surplus/(Deficit) after taxation		3	6	--	--	--	--	--	--	6	1 232	4 669
Attributable to minorities		--	--	--	--	--	--	--	--	--	--	--
Surplus/(Deficit) attributable to municipality		3	6	--	--	--	--	--	--	6	1 232	4 669
Share of surplus/(deficit) of associate		--	--	--	--	--	--	--	--	--	--	--
Surplus/(Deficit) for the year		3	6	--	--	--	--	--	--	6	1 232	4 669

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

- The proposed budget adjustment on operating revenue totals to **R212.2 Million**. The total operating revenue has increased by **R441 Thousand**. The increase relates to additional grant on LGSETA, Insurance premium and Refund of Bursaries
- The proposed budget adjustment on operating expenditure totals to **R212.2 Million** which comprises of **R212 Million** of operating expenditure and **R195 Thousand** of gains attributable to minorities. The operating expenditure increased by **R441 Thousand** from **R212.2 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 - 19/08/2022

Description	Ref	Budget Year 2021/22									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Net. 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		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 01 - Executive Council		--	--	--	--	--	--	--	--	--	--	--
Vote 02 - Municipal Manager		--	--	--	--	--	--	--	--	--	--	--
Vote 03 - Corporate Services		--	--	--	--	--	--	--	--	--	--	--
Vote 04 - Financial Services		--	--	--	--	--	--	--	--	--	--	--
Vote 05 - Led & Planning		--	--	--	--	--	--	--	--	--	--	--
Vote 06 - Community Services		--	--	--	--	--	--	--	--	--	--	--
Vote 07 --		--	--	--	--	--	--	--	--	--	--	--
Vote 08 --		--	--	--	--	--	--	--	--	--	--	--
Vote 09 -		--	--	--	--	--	--	--	--	--	--	--
Vote 10 -		--	--	--	--	--	--	--	--	--	--	--
Vote 11 -		--	--	--	--	--	--	--	--	--	--	--
Vote 12 -		--	--	--	--	--	--	--	--	--	--	--
Vote 13 -		--	--	--	--	--	--	--	--	--	--	--
Vote 14 -		--	--	--	--	--	--	--	--	--	--	--
Vote 15 - Other		--	--	--	--	--	--	--	--	--	--	--
Capital multi-year expenditure sub-total	3	--	--	--	--	--	--	--	--	--	--	--
Single-year expenditure to be adjusted	2											
Vote 01 - Executive Council		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		--	--	--	--	--	--	--	--	--	--	--
Capital single-year expenditure sub-total		117 305	42 050	--	--	--	--	--	--	42 050	89 156	32 060
Total Capital Expenditure - Vote		117 305	42 050	--	--	--	--	--	--	42 050	89 156	32 060
Capital Expenditure - Functional												
Governance and administration		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
Community and public safety		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		--	--	--	--	--	--	--	--	--	--	--
Economic and environmental services		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		--	--	--	--	--	--	--	--	--	--	--
Trading services		--	--	--	--	--	--	--	--	--	--	--
Energy sources		--	--	--	--	--	--	--	--	--	--	--
Water management		--	--	--	--	--	--	--	--	--	--	--
Waste water management		--	--	--	--	--	--	--	--	--	--	--
Waste management		--	--	--	--	--	--	--	--	--	--	--
Other		--	--	--	--	--	--	--	--	--	--	--
Total Capital Expenditure - Functional	3	117 305	42 050	--	--	--	--	--	--	42 050	89 156	32 060
Funded by:												
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)		--	--	--	--	--	--	--	--	--	--	--
Transfers recognised - capital		--	--	--	--	--	--	--	--	--	--	--
Borrowing		90 000	0	--	--	--	--	--	--	0	--	--
Internally generated funds		27 305	42 050	--	--	--	--	--	--	42 050	89 156	32 060
Total Capital Funding		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 1st Adjustment Budget the Capital budget was reduced by **R75.2 Million** to **R42 Million**. The proposed 3rd 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 - 19/08/2022

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		
ASSETS												
Current assets												
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		-	-	-	-	-	-	-	-	-	-	-
Total current assets		52 906	63 644	-	-	-	-	-	-	63 644	29 429	9 364
Non current assets												
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		6 039	6 630	-	-	-	-	-	-	6 630	16 931	11 568
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
Total non current assets		142 778	59 742	-	-	-	-	-	-	59 742	106 848	49 751
TOTAL ASSETS		195 684	123 386	-	-	-	-	-	-	123 386	136 277	59 115
LIABILITIES												
Current liabilities												
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
Total current liabilities		26 949	25 053	-	-	-	-	-	-	25 053	21 840	21 322
Non current liabilities												
Borrowing	1	90 000	(0)	-	-	-	-	-	-	(0)	-	-
Provisions	1	13 364	14 351	-	-	-	-	-	-	14 351	20 045	20 045
Total non current liabilities		103 364	14 351	-	-	-	-	-	-	14 351	20 045	20 045
TOTAL LIABILITIES		130 313	39 404	-	-	-	-	-	-	39 404	41 885	41 367
NET ASSETS	2	65 371	83 982	-	-	-	-	-	-	83 982	94 392	17 748
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		65 371	83 982	-	-	-	-	-	-	83 982	94 392	17 748
Reserves		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		65 371	83 982	-	-	-	-	-	-	83 982	94 392	17 748

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 - 19/08/2022												
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	Adjusted Budget	Adjusted Budget
R thousands		A	3	4	5	6	7	8	9	10		
		A1	B	C	D	E	F	G	H			
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates												
Service charges												
Other revenue		172 718	172 736							172 736	176 874	180 766
Transfers and Subsidies - Operational	1	33 688	34 286							34 286	36 491	36 079
Transfers and Subsidies - Capital	1											
Interest		5 200	5 200							5 200	5 700	5 951
Dividends												
Payments												
Suppliers and employees		(79 472)	(195 182)							(195 182)	209 617	209 093
Finance charges												
Transfers and Grants	1	(8 122)	(9 500)							(9 500)	(1 200)	(1 709)
NET CASH FROM/(USED) OPERATING ACTIVITIES		124 012	7 151							7 151	427 482	430 180
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE												
Decrease (increase) in non-current receivables												
Decrease (increase) in non-current investments			0							0		
Payments												
Capital assets		(117 305)	(42 050)							(42 050)	(89 156)	(32 060)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(117 305)	(42 050)							(42 050)	(89 156)	(32 060)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans												
Borrowing long term/refinancing		90 000	0							0		
Increase (decrease) in consumer deposits												
Payments												
Repayment of borrowing												
NET CASH FROM/(USED) FINANCING ACTIVITIES		90 000	0							0		
NET INCREASE/ (DECREASE) IN CASH HELD		96 707	(34 899)							(34 899)	338 326	398 120
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	43 571							43 571	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 - 19/08/2022

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
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	+1 2022/23	+2 2023/24
R thousands												
Cash and investments available												
Cash/cash equivalents at the year end	1	149 781	43 130	--	--	--	--	--	--	43 130	448 662	409 644
Other current investments > 90 days		(96 875)	20 515	--	--	--	--	--	--	20 515	(419 233)	(400 280)
Non current assets - Investments	1	0	0	--	--	--	--	--	--	0	0	0
Cash and investments available:		52 906	63 644	--	--	--	--	--	--	63 644	28 429	8 364
Applications of cash and investments												
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		--	--	--	--	--	--	--	--	--	--	--
Total Application of cash and investments:		21 890	23 254	--	--	--	--	--	--	23 254	20 986	20 313
Surplus(shortfall)		31 016	40 391	--	--	--	--	--	--	40 391	8 444	(10 949)

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 - 19/08/2022

Description	Ref	Budget Year 2021/22									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavail.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2022/23	+2 2023/24
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	114 005	38 550	-	-	-	-	-	-	38 550	85 156	27 060
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		2 600	5 200	-	-	-	-	-	-	5 200	2 500	2 610
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		2 600	5 200	-	-	-	-	-	-	5 200	2 500	2 610
Community Facilities		90 600	10 800	-	-	-	-	-	-	10 800	50 800	10 170
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		90 800	10 800	-	-	-	-	-	-	10 800	50 800	10 170
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		3 100	3 600	-	-	-	-	-	-	3 600	6 700	579
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	3 100	3 600	-	-	-	-	-	-	3 600	6 700	579
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		7 390	6 175	-	-	-	-	-	-	6 175	16 476	11 113
Intangible Assets		7 390	6 175	-	-	-	-	-	-	6 175	16 476	11 113
Computer Equipment		3 200	5 700	-	-	-	-	-	-	5 700	2 800	2 044
Furniture and Office Equipment		715	1 025	-	-	-	-	-	-	1 025	280	416
Machinery and Equipment		2 900	2 950	-	-	-	-	-	-	2 950	1 900	127
Transport Assets		3 100	3 100	-	-	-	-	-	-	3 100	3 700	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	3 300	3 500	-	-	-	-	-	-	3 500	2 500	5 000
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		3 300	3 500	-	-	-	-	-	-	3 500	2 500	5 000
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		3 300	3 500	-	-	-	-	-	-	3 500	2 500	5 000
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-

Total Upgrading of Existing Assets to be adjusted	2a	-	-	-	-	-	-	-	-	-	1 500	-
<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>		-	-	-	-	-	-	-	-	-	1 000	-
<i>Sport and Recreation Facilities</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Community Assets</i>		-	-	-	-	-	-	-	-	-	1 000	-
<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>		-	-	-	-	-	-	-	-	-	500	-
<i>Land</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Zoo's, Marine and Non-biological Animals</i>		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	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	5 000	-
<i>Sanitation Infrastructure</i>		2 600	5 200	-	-	-	-	5 200	2 500	2 610	2 610	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Infrastructure</i>		6 100	8 700	-	-	-	-	8 700	5 000	7 610	7 610	-
<i>Community Facilities</i>		90 800	10 800	-	-	-	-	10 800	51 800	10 170	10 170	-
<i>Sport and Recreation Facilities</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Community Assets</i>		90 800	10 800	-	-	-	-	10 800	51 800	10 170	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	579	-
<i>Housing</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Other Assets</i>		3 100	3 600	-	-	-	-	3 600	6 700	579	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	11 113	-
<i>Intangible Assets</i>		7 390	6 175	-	-	-	-	6 175	16 476	11 113	11 113	-
<i>Computer Equipment</i>		3 200	5 700	-	-	-	-	5 700	2 900	2 044	2 044	-
<i>Furniture and Office Equipment</i>		715	1 025	-	-	-	-	1 025	280	416	416	-
<i>Machinery and Equipment</i>		2 900	2 950	-	-	-	-	2 950	1 900	127	127	-
<i>Transport Assets</i>		3 100	3 100	-	-	-	-	3 100	4 200	-	-	-
<i>Land</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Zoo's, Marine and Non-biological Animals</i>		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	117 305	42 050	-	-	-	-	42 050	89 156	32 060	-	-

ASSET REGISTER SUMMARY - PPE (WDV)	5	142 778	58 689	-	-	-	-	-	-	58 689	105 794	48 698
<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
Infrastructure		16 330	11 197	-	-	-	-	-	-	11 197	7 497	10 107
Community Assets		90 554	14 896	-	-	-	-	-	-	14 896	55 686	14 266
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other Assets		8 171	4 241	-	-	-	-	-	-	4 241	7 341	1 220
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		8 038	6 630	-	-	-	-	-	-	6 630	16 931	11 568
Computer Equipment		4 408	7 543	-	-	-	-	-	-	7 543	4 643	3 887
Furniture and Office Equipment		2 660	1 949	-	-	-	-	-	-	1 949	1 204	1 341
Machinery and Equipment		4 087	4 359	-	-	-	-	-	-	4 359	3 309	1 537
Transport Assets		8 530	7 872	-	-	-	-	-	-	7 872	8 972	4 772
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	142 778	58 689	-	-	-	-	-	-	58 689	105 794	48 698
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		6 704	6 704	-	-	-	-	-	-	6 704	7 017	7 325
Repairs and Maintenance by asset class	3	4 152	2 414	-	-	-	-	-	-	2 414	2 402	2 455
<i>Roads Infrastructure</i>		1 000	800	-	-	-	-	-	-	800	-	-
<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>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		1 000	800	-	-	-	-	-	-	800	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		1 000	560	-	-	-	-	-	-	560	700	731
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		1 000	560	-	-	-	-	-	-	560	700	731
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		1 300	970	-	-	-	-	-	-	970	1 200	1 200
Furniture and Office Equipment		102	32	-	-	-	-	-	-	32	202	211
Machinery and Equipment		200	50	-	-	-	-	-	-	50	200	209
Transport Assets		550	2	-	-	-	-	-	-	2	100	104
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		18 856	9 118	-	-	-	-	-	-	9 118	9 419	9 780
Renewal and upgrading of Existing Assets as % of total capex		2,8%	8,3%							8,3%	4,5%	15,6%
Renewal and upgrading of Existing Assets as % of deprecn"		49,2%	52,2%							52,2%	57,0%	68,3%
R&M as a % of PPE		2,9%	4,1%							4,1%	2,3%	5,0%
Renewal and upgrading and R&M as a % of PPE		5,2%	10,1%							10,1%	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

DC40 Dr Kenneth Kaunda - Table B10 Basic service delivery measurement - 19/08/2022

Description	Ref	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Net. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets	1											
Water:												
Piped water inside dwelling												
Piped water inside yard (but not in dwelling)												
Using public tap (at least min service level)	2											
Other water supply (at least min service level)												
<i>Minimum Service Level and Above sub-total</i>												
Using public tap (< min.service level)	3											
Other water supply (< min service level)	3,4											
No water supply												
<i>Below Minimum Service Level sub-total</i>												
Total number of households	5											
Sanitation/sewerage:												
Flush toilet (connected to sewerage)												
Flush toilet (with septic tank)												
Chemical toilet												
Pit toilet (ventilated)												
Other toilet provisions (> min service level)												
<i>Minimum Service Level and Above sub-total</i>												
Bucket toilet												
Other toilet provisions (< min.service level)												
No toilet provisions												
<i>Below Minimum Service Level sub-total</i>												
Total number of households	5											
Energy:												
Electricity (at least min. service level)												
Electricity - prepaid (> min.service level)												
<i>Minimum Service Level and Above sub-total</i>												
Electricity (< min.service level)												
Electricity - prepaid (< min. service level)												
Other energy sources												
<i>Below Minimum Service Level sub-total</i>												
Total number of households	5											
Refuse:												
Removed at least once a week (min.service)												
<i>Minimum Service Level and Above sub-total</i>												
Removed less frequently than once a week												
Using communal refuse dump												
Using own refuse dump												
Other rubbish disposal												
No rubbish disposal												
<i>Below Minimum Service Level sub-total</i>												
Total number of households	5											
Households receiving Free Basic Service	15											
Water (6 kilolitre per household per month)												
Sanitation (free minimum level service)												
Electricity/other energy (50kwh per household per month)												
Refuse (removed at least once a week)												
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitre per indigent household per month)												
Sanitation (free sanitation service to indigent households)												
Refuse (removed once a week for indigent households)												
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)												
Total cost of FBS provided												
Highest level of free service provided												
Property rates (R'000 value threshold)												
Water (kilolitre per household per month)												
Sanitation (kilolitre per household per month)												
Sanitation (Rand per household per month)												
Electricity (kw per household per month)												
Refuse (average litres per week)												
Revenue cost of free services provided (R'000)	17											
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)												
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)												
Water (in excess of 6 kilolitre per indigent household per month)												
Sanitation (in excess of free sanitation service to indigent households)												
Electricity/other energy (in excess of 50 kwh per indigent household per month)												
Municipal Housing - rental rebates	6											
Housing - top structure subsidies												
Other												
Total revenue cost of subsidised services provided												

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 1st Adjustment Budget was approved by Council. **(Item A21/02/2022)**
- The 2nd Adjustment Budget was approved by Council. **(item A113/05/2022)**
- It will also be aligned with the Revised Service Delivery and Budget Implementation Plan.

2.2. Adjustments to Adjustment Budget Funding

The total operating revenue was adjusted to **R212.2 Million** from **R211.7 Million**. The total operating revenue has increased by **R441 Thousand**. The increase relates to additional grant on Grants received on LGSETA, Insurance premium and Refund on Bursaries.

Summary of revenue classified by main revenue source

DC40 Dr Kenneth Kaunda - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 19/08/2022

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
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	Adjusted Budget	Adjusted Budget
R thousands	1											
Revenue By Source												
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	34 296	-	-	-	-	-	-	34 296	36 491	36 079
Other revenue	2	172 218	172 236	-	-	-	-	-	-	172 236	176 374	180 244
Gains		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		211 606	212 232	-	-	-	-	-	-	212 232	219 065	222 796

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 - 19/08/2022

Description	Ref	Budget Year 2021/22						Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		A	2 A1	3 B	4 C	5 D	6 E	7 F	+1 2022/23	+2 2023/24
R thousands										
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:		6 040	33 688	-	-	-	-	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	1 000	-	-	-	-	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
		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		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		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		7 012	35 140	-	-	-	-	35 140	37 902	37 530
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		7 012	35 140	-	-	-	-	35 140	37 902	37 530

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 - 19/08/2022

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			
Cash transfers to other municipalities	1												
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-	
Cash transfers to Entities/Other External Mechanisms													
<i>Ts_O_M_Munic Ent</i>	2	-	3 500	-	-	-	-	-	-	3 500	-	-	
TOTAL ALLOCATIONS TO ENTITIES/EMs*		-	3 500	-	-	-	-	-	-	3 500	-	-	
Cash transfers to other Organs of State	3												
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-	
Cash transfers to other Organisations													
<i>Non Prof. Tourism</i>	4	100	100	-	-	-	-	-	-	100	-	-	
<i>Non Prof. Unspecified</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Priv Ent. Subs N-Fin Entpr - 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	
Non-cash transfers to other municipalities													
<i>Dm Nr. Dr Kk - Environ Protection</i>	1	-	-	-	-	-	-	-	-	-	-	-	
<i>Dm Nr. Dr Kk - Finance & Admin</i>		-	-	-	-	-	-	-	-	-	-	-	
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-	
Non-cash transfers to Entities/Other External Mechanisms	2												
TOTAL ALLOCATIONS TO ENTITIES/EMs*		-	-	-	-	-	-	-	-	-	-	-	
Non-cash transfers to other Organs of State	3												
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-	
Non-cash transfers to other Organisations	4												
TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	-	-	-	-	-	
TOTAL NON-CASH TRANSFERS	5	-	-	-	-	-	-	-	-	-	-	-	
TOTAL TRANSFERS		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 3rd Adjustment Budget on Remuneration of Councillors totals to **R10.8 Million**. The Remuneration of Councillors remains unchanged as approved on the 2nd Adjustment Budget

Senior Officials and Municipal Staff

- The proposed 3rd Adjustment Budget on Employee related cost totals to R116 million. Employee related costs remain unchanged as approved on the 2nd Adjustment Budget.

DC40 Dr Kenneth Kaunda - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 19/08/2022

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	
R thousands											
Councillors (Political Office Bearers plus Other)											
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	
Sub Total - Councillors		13 075	10 825							10 825	-17,2%
% increase			(0)								
Senior Managers of the Municipality											
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%
Post-retirement benefit obligations	5	-	1 000							1 000	#DIV/0!
Sub Total - Senior Managers of Municipality		7 095	7 974							7 974	12,4%
% increase			0								
Other Municipal Staff											
Basic Salaries and Wages		72 818	64 080							64 080	-12,0%
Pension and UIF Contributions		11 466	11 134							11 134	-2,9%
Medical Aid Contributions		4 405	5 285							5 285	20,0%
Overtime		663	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%
Sub Total - Other Municipal Staff		111 921	108 042							108 042	-3,5%
% increase			(0)								
Total Parent Municipality		132 091	126 841							126 841	-4,0%
Board Members of Entities											
Basic Salaries and Wages	5										
Post-retirement benefit obligations	5										
Sub Total - Board Members of Entities											
% increase											
Senior Managers of Entities											
Basic Salaries and Wages	5										
Post-retirement benefit obligations	5										
Sub Total - Senior Managers of Entities											
% increase											
Other Staff of Entities											
Basic Salaries and Wages	5										
Post-retirement benefit obligations	5										
Sub Total - Other Staff of Entities											
% increase											
Total Municipal Entities											
TOTAL SALARY, ALLOWANCES & BENEFITS		132 091	126 841							126 841	-4,0%
% increase											
TOTAL MANAGERS AND STAFF		119 016	116 016							116 016	-2,5%

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 1st Adjustment Budget the Capital budget was reduced by **R75.2 Million** to **R42 Million**. The proposed 3rd 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	2nd Adjustment	Budget Virements	Adjustments	Adjusted Budget	Curr With Expend (Jun)	YTD Movement	Balance	% Exp
1	EXECUTIVE MAYOR	10 000,00	10 000,00	10 000,00	-	-	10 000,00	-	-	10 000,00	-
2	SPEAKER	-	-	-	-	-	-	-	-	-	-
3	CHIEF WHIP	-	-	-	-	-	-	-	-	-	-
4	CO-UNCILLORS	-	-	-	-	-	-	-	-	-	-
5	MUNICIPAL MANAGER ADMINISTRATION	65 000,00	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	-	-	285 000,00	-
7	CORPORATE SERVICES	11 510 000,00	12 820 000,00	12 820 000,00	-	-	12 820 000,00	1 353 399,77	6 354 938,97	6 445 061,03	49,65
8	BUDGET AND TREASURY	150 000,00	280 000,00	280 000,00	-	-	280 000,00	-	81 595,73	198 404,27	29,14
9	LED & PLANNING	96 350 000,00	18 820 000,00	18 820 000,00	-	-	18 820 000,00	4 253,78	3 756 079,64	15 063 920,35	-
10	COMMUNITY SERVICES	9 020 000,00	9 790 000,00	9 790 000,00	-	-	9 790 000,00	851 482,10	2 625 678,60	7 164 321,40	26,82
	TOTAL	117 305 000,00	42 050 000,00	42 050 000,00	-	-	42 050 000,00	2 209 135,65	12 818 292,94	29 231 707,06	30,48

2.8. Other supporting documents

DC40 Dr Kenneth Kaunda - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 19/08/2022

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	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue by Vote																
Vote 01 - Executive Council		-	-	-	-	-	-	-	-	-	-	4	(0)	4	-	-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		-	-	-	-	75	-	29	-	70	434	0	908	-	-	
Vote 04 - Financial Services		83 403	1 140	(882)	200	9	67 146	1 475	663	50 489	689	53	2 069	206 484	213 654	219 632
Vote 05 - Led & Planning		-	-	-	-	-	2 640	-	-	-	-	1 996	4 636	5 011	2 642	
Vote 06 - Community Services		32	22	30	42	55	38	39	40	34	21	32	113	500	500	522
Vote 07 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		83 436	1 162	(853)	242	139	69 824	1 515	783	50 523	781	523	4 178	212 232	219 065	222 796
Expenditure by Vote																
Vote 01 - Executive Council		849	932	929	1 157	119	1 115	1 908	415	1 210	1 428	1 690	6 791	16 533	23 097	24 052
Vote 02 - Municipal Manager		2 806	3 368	3 619	4 924	4 545	5 551	3 645	1 959	3 575	3 733	3 525	7 207	48 438	44 193	48 720
Vote 03 - Corporate Services		1 636	2 044	3 236	1 973	2 442	2 393	2 492	(5 810)	2 676	2 306	2 406	10 376	28 633	32 539	33 550
Vote 04 - Financial Services		1 259	2 493	2 835	1 848	2 197	2 897	9 186	(4 150)	2 891	1 468	1 517	8 122	32 643	30 153	31 238
Vote 05 - Led & Planning		916	1 386	3 271	1 868	1 896	2 114	2 350	1 493	2 481	3 716	1 990	7 957	31 459	30 707	25 886
Vote 06 - Community Services		3 387	3 506	3 659	4 947	4 607	4 570	11 857	3 659	5 020	4 360	3 598	(603)	52 560	57 115	56 641
Vote 07 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		11 072	13 729	17 550	16 738	16 008	18 600	31 439	(2 434)	18 053	17 111	14 718	39 844	212 227	217 833	218 127
Surplus/ (Deficit)		72 363	(12 567)	(18 402)	(16 496)	(15 869)	51 224	(20 924)	3 197	32 470	(16 330)	(14 196)	(35 666)	6	1 232	4 669

DC40 Dr Kenneth Kaunda - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 19/08/2022

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	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue - Functional																
Governance and administration		83 403	1 140	(882)	200	84	67 146	1 475	722	50 489	759	481	2 089	207 096	213 654	219 632
Executive and council		-	-	-	-	-	-	-	-	-	-	4	(0)	4	-	-
Finance and administration		83 403	1 140	(882)	200	84	67 146	1 475	722	50 489	759	487	2 069	207 092	213 654	219 632
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		32	22	30	42	55	38	39	40	34	21	32	113	500	500	522
Community and social services		32	22	33	42	56	38	39	40	34	21	32	113	500	500	522
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		83 436	1 162	(853)	242	139	69 824	1 515	783	50 523	781	523	4 178	212 232	219 065	222 796
Expenditure - Functional																
Governance and administration		-	-	-	-	-	-	-	-	-	-	-	128 208	128 208	130 012	135 600
Executive and council		-	-	-	-	-	-	-	-	-	-	-	60 525	60 525	60 384	63 584
Finance and administration		-	-	-	-	-	-	-	-	-	-	-	61 176	61 176	62 732	64 826
Internal audit		-	-	-	-	-	-	-	-	-	-	-	6 506	6 506	6 805	7 188
Community and public safety		-	-	-	-	-	-	-	-	-	-	-	52 560	52 560	57 115	56 641
Community and social services		-	-	-	-	-	-	-	-	-	-	-	52 560	52 560	57 115	56 641
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-	-	-	31 459	31 459	30 707	25 886
Planning and development		-	-	-	-	-	-	-	-	-	-	-	31 459	31 459	30 707	25 886
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional		-	-	-	-	-	-	-	-	-	-	-	212 227	212 227	217 833	218 127
Surplus/ (Deficit)		83 436	1 162	(853)	242	139	69 824	1 515	783	50 523	781	523	(208 048)	6	1 232	4 669

DC40 Dr Kenneth Kaunda - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 19/08/2022

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	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue By Source																
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	89	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		11 668				75	12 395		29	7 013	70	434	2 592	34 296	36 491	36 079
Other revenue		71 700	20	14	9		57 376	9	22	43 092		(12)	74	172 236	176 374	160 244
Gains																
Total Revenue		83 438	1 162	(853)	242	139	69 824	1 515	783	50 523	781	523	4 178	212 232	219 065	222 796
Expenditure By Type																
Employee related costs													116 018	116 018	122 046	126 862
Remuneration of councillors													10 825	10 825	13 575	14 172
Debt impairment																
Depreciation & asset impairment													6 704	6 704	7 017	7 325
Finance charges																
Bulk purchases - electricity																
Inventory consumed													5 498	5 498	4 023	4 163
Contracted services													37 004	37 004	35 463	28 835
Transfers and subsidies													7 835	7 835	1 200	1 709
Other expenditure													26 345	26 345	34 519	35 060
Losses																
Total Expenditure													212 227	212 227	217 843	218 127
Surplus/(Deficit)		83 438	1 162	(853)	242	139	69 824	1 515	783	50 523	781	523	(208 049)	6	1 222	4 669
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 - etc)																
Surplus/(Deficit) after capital transfers & contributions		83 438	1 162	(853)	242	139	69 824	1 515	783	50 523	781	523	(208 049)	6	1 222	4 669

DC40 Dr Kenneth Kaunda - Supporting Table SB15 Adjustments Budget - monthly cash flow - 19/08/2022

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	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands																	
Cash Receipts By Source																	
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	10	11	6	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				31 174	34 296	36 491	35 079	
Other revenue		184 124	34 566	333	15 862	19	127 192	66 329	20 488	130 347	30 051	30 409	(467 916)	172 236	176 374	160 244	
Cash Receipts by Source		184 171	36 661	373	15 913	84	128 167	66 371	21 196	130 418	30 137	30 510	(431 701)	212 232	219 065	222 796	
Other Cash Flows by Source																	
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/finance leasing																	
Increase (decrease) in consumer deposits																	
Decrease (increase) in non-current receivables																	
Decrease (increase) in non-current investments													0	0	0	0	
Total Cash Receipts by Source		185 931	36 561	373	15 913	84	128 197	66 371	21 962	130 418	30 137	30 510	(434 215)	212 232	219 065	222 796	
Cash Payments by Type																	
Employee related costs			(4)	176	154	181	768	(401)	(828)	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														5 498	5 498	4 023	4 163
Contracted services														34 153	34 153	35 463	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	16 064	16 087	14 795	12 654	(135 810)	28 970	34 510	35 060	
Cash Payments by Type		14 664	13 848	16 593	13 825	16 469	16 787	13 009	16 264	16 241	13 128	13 687	40 847	205 362	210 817	210 802	
Other Cash Flows/Payments by Type																	
Capital assets			817	1 517	251	195	162	1 185	3 574	1 781	155	971	31 441	42 050	89 156	32 060	
Repayment of borrowing																	
Other Cash Flows/Payments																	
Total Cash Payments by Type		14 664	14 665	18 110	14 075	16 665	18 949	14 194	19 837	18 021	13 283	14 658	72 288	247 412	259 973	242 861	
NET INCREASE/(DECREASE) IN CASH HELD		171 267	21 896	(17 737)	1 837	(18 581)	111 247	52 177	2 115	112 396	18 854	15 852	(506 503)	(35 178)	(40 907)	(20 065)	
Cash/cash equivalents at the monthly year beginning		99 985	270 252	292 148	274 412	276 249	259 667	370 914	423 091	425 205	537 693	654 457	570 302	96 085	63 806	(17 102)	
Cash/cash equivalents at the monthly year end		270 252	292 148	274 412	276 249	259 667	370 914	423 091	425 205	537 693	654 457	570 302	63 806	63 806	(17 102)	(37 167)	

DC40 Dr Kenneth Kaunda - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 19/08/2022

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	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget		
R thousands																		
Multi-year expenditure appropriation	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 01 - Executive Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Financial Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Land & Planning		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 06 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 07 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure appropriation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 01 - Executive Council		-	-	-	-	-	-	-	-	-	-	-	10	-	-	10	100	110
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	350	-	-	350	705	221
Vote 03 - Corporate Services		-	-	617	251	134	162	49	1 168	1 661	106	922	7 997	-	-	12 800	6 200	5 037
Vote 04 - Financial Services		-	-	-	-	-	-	-	12	-	70	-	198	-	-	280	12 060	8 085
Vote 05 - Land & 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	-	-	9 750	12 550	996
Vote 07 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	3	-	817	1 517	251	196	162	1 185	3 574	1 781	155	971	31 441	-	-	42 050	69 156	32 060
Total Capital Expenditure	2	-	817	1 517	251	196	162	1 185	3 574	1 781	155	971	31 441	-	-	42 050	69 156	32 060

DC40 Dr Kenneth Kaunda - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 19/08/2022

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	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget		
R thousands																		
Capital Expenditure - Functional		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Governance and administration		-	-	617	251	134	162	49	1 168	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	1 168	1 661	106	922	7 997	-	-	13 080	20 250	13 122
Internal audit		-	-	-	-	-	-	-	-	-	-	-	285	-	-	285	176	190
Community and public safety		-	9	9	-	44	-	67	1 497	120	29	-	8 016	-	-	9 750	12 550	996
Community and social services		-	9	9	-	44	-	67	1 497	120	29	-	8 016	-	-	9 750	12 550	996
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional		-	817	1 517	251	196	162	1 185	3 574	1 781	155	971	31 441	-	-	42 050	69 156	32 060

DC40 Dr Kenneth Kaunda - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 19/03/2022


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 Adjuts.	Total Adjuts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	7 A.1	8 B.	9 C.	10 D.	11 E.	12 F.	13 G.	14 H.			
R thousands													
Capital expenditure on renewal of existing assets by Asset Class/Sub-class													
Infrastructure		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		--	--	--	--	--	--	--	--	--	--	--	
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		--	--	--	--	--	--	--	--	--	--	--	
Primp Station		--	--	--	--	--	--	--	--	--	--	--	
Capital Spares		--	--	--	--	--	--	--	--	--	--	--	
Solid Waste Infrastructure		--	--	--	--	--	--	--	--	--	--	--	
Landfill Sites		--	--	--	--	--	--	--	--	--	--	--	
Rail Infrastructure		--	--	--	--	--	--	--	--	--	--	--	
Rail Lines		--	--	--	--	--	--	--	--	--	--	--	
Capital Spares		--	--	--	--	--	--	--	--	--	--	--	
Coastal Infrastructure		--	--	--	--	--	--	--	--	--	--	--	
Sand Pumps		--	--	--	--	--	--	--	--	--	--	--	
Piers		--	--	--	--	--	--	--	--	--	--	--	
Revetments		--	--	--	--	--	--	--	--	--	--	--	
Promenades		--	--	--	--	--	--	--	--	--	--	--	
Capital Spares		--	--	--	--	--	--	--	--	--	--	--	
Information and Communication Infrastructure		--	--	--	--	--	--	--	--	--	--	--	
Data Centres		--	--	--	--	--	--	--	--	--	--	--	
Core Layers		--	--	--	--	--	--	--	--	--	--	--	
Distribution Layers		--	--	--	--	--	--	--	--	--	--	--	
Capital Spares		--	--	--	--	--	--	--	--	--	--	--	
Community Assets		--	--	--	--	--	--	--	--	--	--	--	
Community Facilities		--	--	--	--	--	--	--	--	--	--	--	
Halls		--	--	--	--	--	--	--	--	--	--	--	
Capital Spares		--	--	--	--	--	--	--	--	--	--	--	
Sport and Recreation Facilities		--	--	--	--	--	--	--	--	--	--	--	
Indoor Facilities		--	--	--	--	--	--	--	--	--	--	--	
Outdoor Facilities		--	--	--	--	--	--	--	--	--	--	--	
Capital Spares		--	--	--	--	--	--	--	--	--	--	--	
Heritage assets		--	--	--	--	--	--	--	--	--	--	--	
Monuments		--	--	--	--	--	--	--	--	--	--	--	
Historic Buildings		--	--	--	--	--	--	--	--	--	--	--	
Works of Art		--	--	--	--	--	--	--	--	--	--	--	
Conservation Areas		--	--	--	--	--	--	--	--	--	--	--	
Other Heritage		--	--	--	--	--	--	--	--	--	--	--	
Investment properties		--	--	--	--	--	--	--	--	--	--	--	
Revenue Generating		--	--	--	--	--	--	--	--	--	--	--	
Improved Property		--	--	--	--	--	--	--	--	--	--	--	
Unimproved Property		--	--	--	--	--	--	--	--	--	--	--	
Non-revenue Generating		--	--	--	--	--	--	--	--	--	--	--	
Improved Property		--	--	--	--	--	--	--	--	--	--	--	
Unimproved Property		--	--	--	--	--	--	--	--	--	--	--	
Other assets		--	--	--	--	--	--	--	--	--	--	--	
Operational Buildings		--	--	--	--	--	--	--	--	--	--	--	
Municipal Offices		--	--	--	--	--	--	--	--	--	--	--	
Capital Spares		--	--	--	--	--	--	--	--	--	--	--	
Housing		--	--	--	--	--	--	--	--	--	--	--	
Staff Housing		--	--	--	--	--	--	--	--	--	--	--	
Social Housing		--	--	--	--	--	--	--	--	--	--	--	
Capital Spares		--	--	--	--	--	--	--	--	--	--	--	
Biological or Cultivated Assets		--	--	--	--	--	--	--	--	--	--	--	
Biological or Cultivated Assets		--	--	--	--	--	--	--	--	--	--	--	
Intangible Assets		--	--	--	--	--	--	--	--	--	--	--	
Servitudes		--	--	--	--	--	--	--	--	--	--	--	
Licences and Rights		--	--	--	--	--	--	--	--	--	--	--	
Unspecified		--	--	--	--	--	--	--	--	--	--	--	
Computer Equipment		--	--	--	--	--	--	--	--	--	--	--	
Computer Equipment		--	--	--	--	--	--	--	--	--	--	--	
Furniture and Office Equipment		--	--	--	--	--	--	--	--	--	--	--	
Furniture and Office Equipment		--	--	--	--	--	--	--	--	--	--	--	
Machinery and Equipment		--	--	--	--	--	--	--	--	--	--	--	
Machinery and Equipment		--	--	--	--	--	--	--	--	--	--	--	
Transport Assets		--	--	--	--	--	--	--	--	--	--	--	
Transport Assets		--	--	--	--	--	--	--	--	--	--	--	
Land		--	--	--	--	--	--	--	--	--	--	--	
Land		--	--	--	--	--	--	--	--	--	--	--	
Zoo's, Marine and Non-biological Animals		--	--	--	--	--	--	--	--	--	--	--	
Zoo's, Marine and Non-biological Animals		--	--	--	--	--	--	--	--	--	--	--	
Total Capital Expenditure on renewal of existing assets to be adjusted	1	3 300	3 500	--	--	--	--	--	--	3 500	2 500	5 000	

DC40 Dr Kenneth Kaunda - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 19/08/2022

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 Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R Thousands												
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		1 800	800	-	-	-	-	-	-	800	-	-
Roads Infrastructure		1 000	800	-	-	-	-	-	-	800	-	-
Roads		1 000	800	-	-	-	-	-	-	800	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Other assets		1 000	560	-	-	-	-	-	-	560	700	731
Operational Buildings		1 000	560	-	-	-	-	-	-	560	700	731
Municipal Offices		1 000	560	-	-	-	-	-	-	560	700	731
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Services		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		1 300	970	-	-	-	-	-	-	970	1 200	1 200
Computer Equipment		1 300	970	-	-	-	-	-	-	970	1 200	1 200
Furniture and Office Equipment		102	32	-	-	-	-	-	-	32	202	211
Furniture and Office Equipment		102	32	-	-	-	-	-	-	32	202	211
Machinery and Equipment		200	50	-	-	-	-	-	-	50	200	209
Machinery and Equipment		200	50	-	-	-	-	-	-	50	200	209
Transport Assets		550	2	-	-	-	-	-	-	2	100	104
Transport Assets		550	2	-	-	-	-	-	-	2	100	104
Land		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure to be adjusted	1	4 152	2 414	-	-	-	-	-	-	2 414	2 402	2 455

DC40 Dr Kenneth Kaunda - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 19/08/2022

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 Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
R thousands													
Depreciation by Asset Class/Sub-class													
Infrastructure		1 581	1 581	--	--	--	--	--	--	1 581	1 657	1 730	
Roads Infrastructure		--	--	--	--	--	--	--	--	--	--	--	
Roads		--	--	--	--	--	--	--	--	--	--	--	
Capital Spares		--	--	--	--	--	--	--	--	--	--	--	
Storm water Infrastructure		--	--	--	--	--	--	--	--	--	--	--	
Drainage Collection		--	--	--	--	--	--	--	--	--	--	--	
Storm water Conveyance		--	--	--	--	--	--	--	--	--	--	--	
Attenuation		--	--	--	--	--	--	--	--	--	--	--	
Electrical Infrastructure		--	--	--	--	--	--	--	--	--	--	--	
Power Plants		--	--	--	--	--	--	--	--	--	--	--	
Capital Spares		--	--	--	--	--	--	--	--	--	--	--	
Water Supply Infrastructure		--	--	--	--	--	--	--	--	--	--	--	
Dams and Weirs		--	--	--	--	--	--	--	--	--	--	--	
Capital Spares		--	--	--	--	--	--	--	--	--	--	--	
Sanitation Infrastructure		--	--	--	--	--	--	--	--	--	--	--	
Pump Station		--	--	--	--	--	--	--	--	--	--	--	
Capital Spares		--	--	--	--	--	--	--	--	--	--	--	
Solid Waste Infrastructure		--	--	--	--	--	--	--	--	--	--	--	
Landfill Sites		--	--	--	--	--	--	--	--	--	--	--	
Capital Spares		--	--	--	--	--	--	--	--	--	--	--	
Rail Infrastructure		--	--	--	--	--	--	--	--	--	--	--	
Rail Lines		--	--	--	--	--	--	--	--	--	--	--	
Capital Spares		--	--	--	--	--	--	--	--	--	--	--	
Coastal Infrastructure		--	--	--	--	--	--	--	--	--	--	--	
Sand Pumps		--	--	--	--	--	--	--	--	--	--	--	
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		--	--	--	--	--	--	--	--	--	--	--	
Optical Layers		--	--	--	--	--	--	--	--	--	--	--	
Capital Spares		--	--	--	--	--	--	--	--	--	--	--	
Community Assets		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		--	--	--	--	--	--	--	--	--	--	--	
Heritage assets		--	--	--	--	--	--	--	--	--	--	--	
Monuments		--	--	--	--	--	--	--	--	--	--	--	
Historic Buildings		--	--	--	--	--	--	--	--	--	--	--	
Works of Art		--	--	--	--	--	--	--	--	--	--	--	
Conservation Areas		--	--	--	--	--	--	--	--	--	--	--	
Other Heritage		--	--	--	--	--	--	--	--	--	--	--	
Investment properties		--	--	--	--	--	--	--	--	--	--	--	
Revenue Generating		--	--	--	--	--	--	--	--	--	--	--	
Improved Property		--	--	--	--	--	--	--	--	--	--	--	
Unimproved Property		--	--	--	--	--	--	--	--	--	--	--	
Non-revenue Generating		--	--	--	--	--	--	--	--	--	--	--	
Improved Property		--	--	--	--	--	--	--	--	--	--	--	
Unimproved Property		--	--	--	--	--	--	--	--	--	--	--	
Other assets		656	656	--	--	--	--	--	--	656	687	717	
Operational Buildings		656	656	--	--	--	--	--	--	656	687	717	
Municipal Offices		656	656	--	--	--	--	--	--	656	687	717	
Capital Spares		--	--	--	--	--	--	--	--	--	--	--	
Housing		--	--	--	--	--	--	--	--	--	--	--	
Staff Housing		--	--	--	--	--	--	--	--	--	--	--	
Social Housing		--	--	--	--	--	--	--	--	--	--	--	
Capital Spares		--	--	--	--	--	--	--	--	--	--	--	
Biological or Cultivated Assets		--	--	--	--	--	--	--	--	--	--	--	
Biological or Cultivated Assets		--	--	--	--	--	--	--	--	--	--	--	
Intangible Assets		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		--	--	--	--	--	--	--	--	--	--	--	
Effluent Licenses		--	--	--	--	--	--	--	--	--	--	--	
Solid Waste Licenses		--	--	--	--	--	--	--	--	--	--	--	
Computer Software and Applications		1 005	1 005	--	--	--	--	--	--	1 005	1 053	1 100	
Load Settlement Software Applications		--	--	--	--	--	--	--	--	--	--	--	
Unspecified		--	--	--	--	--	--	--	--	--	--	--	
Computer Equipment		800	800	--	--	--	--	--	--	800	829	865	
Computer Equipment		800	800	--	--	--	--	--	--	800	829	865	
Furniture and Office Equipment		947	947	--	--	--	--	--	--	947	993	1 038	
Furniture and Office Equipment		947	947	--	--	--	--	--	--	947	993	1 038	
Machinery and Equipment		3	3	--	--	--	--	--	--	3	3	4	
Machinery and Equipment		3	3	--	--	--	--	--	--	3	3	4	
Transport Assets		1 567	1 567	--	--	--	--	--	--	1 567	1 643	1 715	
Transport Assets		1 567	1 567	--	--	--	--	--	--	1 567	1 643	1 715	
Land		45	45	--	--	--	--	--	--	45	47	49	
Land		45	45	--	--	--	--	--	--	45	47	49	
Zoo's, Marine and Non-biological Animals		--	--	--	--	--	--	--	--	--	--	--	
Zoo's, Marine and Non-biological Animals		--	--	--	--	--	--	--	--	--	--	--	
Total Depreciation to be adjusted	1	6 704	6 704	--	--	--	--	--	--	6 704	7 017	7 325	


 22-08-2022
