

**DR. KENNETH  
KAUNDA**  
DISTRICT MUNICIPALITY



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

# **ADJUSTMENT BUDGET**

**2021 / 2022**



**DR KENNETH KAUNDA DISTRICT  
MUNICIPALITY**

**ADJUSTMENT BUDGET**

**2021 / 2022**

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## **PART 1: ADJUSTMENT BUDGET**

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

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

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

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

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

**HONOURABLE MEMBERS AND OFFICIALS Let's ALL OBSERVE THE MOMENT OF SILENCE FOR.**

- **Meditation prayer**
- **Russia's invasion of Ukraine and Ukrainians who died since the invasion**
- **All who passed on from the Corona Virus Pandemic**

Honourable members, the 2021/2022 Adjustment Budget is prepared and presented in line with the Municipal Budget and Reporting regulation, Government Gazette number 32141 promulgated on the 17th of April 2009 and Chapter 4 of the MFMA (Municipal Finance Management Act – Act 56 of 2003) which regulates the process and existence of a municipal budget. Particular reference is given to section 28(2). Which read as follows: An Adjustment budget

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

Honourable Speaker, the acting Municipal Manager, through the office of the Chief Financial Officer presented to the Executive Mayor the Section 52 report of the Municipal Finance Management act for the first quarter and for the second quarter. Both reports were tabled before the municipal council by the Executive on the 27<sup>th</sup> January 2022. It is my fiduciary responsibilities as the Executive Mayor of the municipality to monitor the budget implementation processes in line with Section 54 of the Municipal Finance Management act.

Honourable members, the tabling of the 2021/2022 Adjustment Budget follows the 2021/2022 Mid-Year Budget and Performance Assessment which was also tabled in municipal council on 27<sup>th</sup> January 2022 in line with Section 23(1) of the Municipal Budget and Reporting Regulations. The Adjustment Budget preparation was done in consultation with:

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

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

Honourable Speaker, the 2021/2022 Adjustment Budget takes place just a week after the Minister of finance Mr Enoch Godongwana has delivered the first maiden budget speech for the 2022/2023 fiscal year on Wednesday, 23 February 2022. Honourable members South Africa is facing a huge Debt service costs and it is expected to rise over the medium-term. The cost of servicing the debt is even more than the budget allocation of other government departments which are deemed essential and as well as the contingency reserves. The global economic outlook is uncertain amid Covid-19 Pandemic, the current economic challenges calls for revenue enhancement initiatives and I am glad that next month the Dr Kenneth Kaunda District Municipality will go for strategic planning session to be able to reflect all other potential revenue strategies for the 2022/2023 budget year.

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

I wish to demonstrate that indeed, we are ready and committed to improve service delivery and roll-out good quality basic services to our people, which is a basic human right tabulated in our Bill of Rights. As public servant we are all fully indebted to our people to ensure their sustainable livelihoods. I must put a disclaimer that any Senior Manager who performs below the acceptable standard will be held accountable. We need commitment and patriotism in ensuring good quality services. We will assist the administration to rollout or rather cascade performance management to managers at the middle management to enhance performance.

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

Honourable Speaker, the total Operating Revenue is adjusted upwards by **R83 262 (Eighty-Three-Thousand Two-Hundred and Sixty-Two)** to **R211 689 262 (Two-Hundred and Eleven Million Six-Hundred and Eighty-Nine Thousand Two-Hundred and Sixty-Two)**.

The increase relates to:

- Grants received on LGSETA, **R78 748**
- Insurance premium, **R8 385**

The total operating expenditure is adjusted upwards by **R85 000. (Eighty-Five-Thousand)** to **R211 687 710. (Two-Hundred and Eleven Million Six-Hundred and Eighty-Seven Thousand Seven-Hundred and Ten)**.

The major adjustments on Operating Expenditure were dealt with shifting of funds from one vote or department to another: Below is the expenditure line items which requires additional budget of **R7.7 Million**:

- Security Services: **R2.5 Million**
- Legal Costs: **R2.1 Million**
- External Audit Fees: **R250 Thousand**
- EPWP Personnel and Labour – Stipends for EPWP Workers: **R2 Million**
- Merit Bursaries **R900 Thousand**
- Powers and Functions of the office of the Single-Whip of the Municipal Council: **R800 Thousand**.

Below are expenditure line items with potential savings of **R7.7 Million**.

- Employee related costs: **R3 Million**
- Remuneration of Councillors: **R2.2 Million**
- **R2.5 Million** was sourced from other expenditure line item within the departments.

The total capital budget provided for 2021/2022 financial year amount to **R117.3 Million** and on the proposed Adjustment Budget the Capital budget is reduced by **R75.2 Million** to **R42 Million**. The major adjustment is the decrease by **R80 Million** which was meant for the construction of the new municipal building for office space. The allocation is reduced to **R10 Million**. The municipality has to comply in full with Section 46 (3((a)of the MFMA and Section 21A of the Municipal Systems Act before incurring any spending on the item.

## **RECOMMENDATIONS**

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

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

3. That the Adjustment Budget 2021/2022 operating expenditure of **R211 687 710.00 (Two-Hundred and Eleven Million Six-Hundred and Eighty-Seven Thousand Seven-Hundred and Ten)** as per the B Schedule is tabled for approval.
4. That the Adjustment Budget 2021/2022 capital expenditure of **R42 050 000.00 (Forty-Two-Million and Fifty Thousand)** as per the B Schedule is tabled for approval.
5. That Service Delivery and Budget Implementation Plan will be revised to reflect the adjustments made on the 2021/2022 approved Adjustment Budget.
6. That the Adjustment Budget for 2021/2022 as per the B Schedule is tabled for approval.
7. That the Adjustment Budget Adjustment of the Dr Kenneth Kaunda District Municipality once approved by Council be submitted to National and Provincial Treasury as required by MFMA.

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

I thank you

## **1.2. Council Resolutions**

### **ITEM A.15/01/2022**

#### **TABLING OF 2021/22 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT FOR DR KENNETH KAUNDA DISTRICT MUNICIPALITY**

#### **THEREFORE RESOLVED**

That the 2021/2022 Mid-Year Budget and Performance Assessment Report for Dr Kenneth Kaunda District Municipality as tabled be noted.

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



### 1.3. Executive Summary

#### Overview of the adjustment budget

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

This Adjustment Budget will address the following:

#### (i) Under Operating Revenue Budget

The total operating revenue is adjusted upwards by **R83 Thousand** to **R211.6 Million**. The increase relates to:

- Grants received on LGSETA.
- Insurance premium

#### (ii) Under Operating Expenditure Budget

The total operating expenditure is adjusted upwards by **R85 Thousand** to **R211.6 Million**. The major adjustments that led to the increase are:

- Security Services
- Legal Costs
- External Audit Fees
- EPWP Personnel and Labour – Stipends for EPWP Workers
- Financial System
- Merit Bursaries
- Powers and Functions of the office of the Single-Whip of the Municipal Council

The proposed budget adjustment on expenditure totals to **R253.7 Million** comprising of **R211.6 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	Adjustments	Adjustment Budget
TOTAL REVENUE	- 211 606 000,00	- 83 262,24	- 211 689 263,00
TOTAL EXPENDITURE	211 602 710,00	85 000,00	211 687 710,00
<b>(Surplus) / Deficit</b>	<b>- 3 290,00</b>	<b>1 737,76</b>	<b>- 1 553,00</b>
TOTAL CAPITAL EXPENDITURE	117 305 000,00	- 75 255 000,00	42 050 000,00
<b>TOTAL ADJUSTMENT BUDGET</b>	<b>328 907 710,00</b>	<b>- 75 253 262,24</b>	<b>253 737 710,00</b>

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

**Table 2: Executive Summary**

DR KENNETH KAUNDA DISTRICT MUNICIPALITY ADJUSTMENT BUDGET 2021/2022		CURRENT YEAR 2021/ 2022			REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
DISCRIPTION	Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Receipts(Jan)	YTD Movement	Balance	% Rec
OPERATIONAL GRANTS	205 766 000,00	-	74 878,00	205 840 878,00	-	153 216 855,03	52 624 022,97	74,43
INTEREST ON BANK ACCOUNTS	1 200 000,00	-	-	1 200 000,00	3 278,81	68 647,67	1 131 352,33	5,72
INTEREST ON SHORT TERM INVEST & CALL ACCOUNTS	4 000 000,00	-	-	4 000 000,00	1 462 557,53	1 848 031,10	2 151 968,90	46,20
COMMISSION: INSURANCE	-	-	8 385,00	8 385,00	8 384,57	8 384,57	-	0,43
HEALTH CERTIFICATES	500 000,00	-	-	500 000,00	39 348,12	260 189,16	239 810,84	52,04
TENDER DOCUMENTS	90 000,00	-	-	90 000,00	1 000,00	44 100,00	45 900,00	49,00
SALE OF ASSET < CAP THRESH	50 000,00	-	-	50 000,00	-	18 599,00	31 401,00	37,20
<b>TOTAL REVENUE</b>	<b>211 606 000,00</b>	<b>-</b>	<b>83 263,00</b>	<b>211 689 263,00</b>	<b>1 514 569,03</b>	<b>155 464 806,53</b>	<b>56 224 456,47</b>	<b>73,44</b>
<b>REVENUE &amp; EXPENDITURE ACTUAL MOVEMENTS</b>								
DISCRIPTION	Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Expend (Jan)	YTD Movement	Balance	% Exp
EMPLOYEE RELATED COSTS	119 015 734,00	-	3 000 000,00	116 015 734,00	9 123 257,41	66 856 878,45	49 080 431,55	57,63
REMUNERATION OF COUNCILLORS	13 074 855,00	-	2 250 000,00	10 824 855,00	1 130 737,72	5 605 364,63	5 219 490,37	51,78
OUTSOURCED SERVICES	8 375 000,00	400 000,00	2 772 000,00	11 547 000,00	624 581,35	5 131 445,62	6 415 554,38	44,44
CONSULTANTS AND PROFESSIONAL SERVICES	10 841 000,00	200 000,00	2 270 000,00	12 911 000,00	396 230,29	7 639 622,95	5 271 377,05	59,17
CONTRACTORS	8 482 300,00	183 000,00	1 040 000,00	9 705 300,00	466 195,62	4 740 111,87	4 965 188,13	48,84
OPERATIONAL COSTS	29 429 750,00	-	15 000,00	29 031 750,00	2 611 375,92	13 289 973,69	15 741 776,31	45,78
INVENTORY	4 178 000,00	-	230 000,00	4 408 000,00	340 334,42	2 231 454,45	2 176 545,55	50,62
OPERATING LEASES	3 380 000,00	-	210 000,00	3 590 000,00	23 977,09	2 209 771,35	1 380 228,65	61,55
TRANSFER AND SUBSIDIES	8 122 000,00	-	1 172 000,00	6 950 000,00	183 771,00	1 452 128,82	5 497 871,18	20,89
DEPRECIATION AND AMORTISATION	6 509 071,00	-	-	6 509 071,00	-	-	6 509 071,00	-
<b>TOTAL OPERATING EXPENDITURE</b>	<b>211 407 710,00</b>	<b>-</b>	<b>85 000,00</b>	<b>211 492 710,00</b>	<b>14 900 460,82</b>	<b>109 156 751,83</b>	<b>102 257 534,17</b>	<b>51,61</b>
IMPAIRMENT LOSSES	195 000,00	-	-	195 000,00	16 538 204,12	16 538 204,12	16 343 204,12	8 481,13
<b>TOTAL GAINS AND LOSSES</b>	<b>195 000,00</b>	<b>-</b>	<b>-</b>	<b>195 000,00</b>	<b>16 538 204,12</b>	<b>16 538 204,12</b>	<b>16 343 204,12</b>	<b>8 481,13</b>
<b>TOTAL EXPENDITURE</b>	<b>211 602 710,00</b>	<b>-</b>	<b>85 000,00</b>	<b>211 687 710,00</b>	<b>31 438 664,94</b>	<b>125 694 955,95</b>	<b>85 914 330,05</b>	<b>59,38</b>
<b>OPERATING (SURPLUS)/DEFICIT</b>	<b>3 290,00</b>	<b>-</b>	<b>1 737,00</b>	<b>1 553,00</b>	<b>29 924 095,91</b>	<b>29 769 850,58</b>	<b>29 689 873,58</b>	<b>-</b>
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>117 305 000,00</b>	<b>-</b>	<b>75 255 000,00</b>	<b>42 050 000,00</b>	<b>1 185 434,50</b>	<b>4 182 773,96</b>	<b>37 867 226,04</b>	<b>9,95</b>

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

**Table 3: Adjustments**

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

	POTENTIAL SAVINGS	ADDITIONAL BUDGET REQUIRED
1	<b>OFFICE OF THE EXECUTIVE MAYOR</b> • Remuneration of Councillors	• Merit Bursaries: <b>R900 000.00</b>
2	<b>OFFICE OF THE SPEAKER</b> • Community Based Programme (CBPs): <b>R1 200 000.00</b>	None
3	<b>OFFICE OF THE SINGLE-WHIP</b> • Remuneration of Councillors: <b>R649 243.00</b>	None
4	<b>Councillors</b> • Remuneration of Councillors: <b>R1 600 757.00</b>	None
5	<b>ALL DEPARTMENTS</b> Employee Related Costs: <b>R3 000 000.00</b>	
6	<b>MUNICIPAL MANAGER</b>	• Legal Costs: <b>R2 100 000.00</b> • Security Services: <b>R2 500 000.00</b>
7	<b>INTERNAL AUDIT</b> • Employee Related Costs	• Audit Committee: <b>R250 000.00</b>
8	<b>CORPORATE SERVICES</b> • Covid-19 Inventory: <b>R200 000.00</b> • Maintenance - Building & Other equipment: <b>R220 000.00</b> • Internet Charges: <b>R100 000.00</b>	None
9	<b>BTO</b> • Other operating expenditure: <b>R480 000.00</b>	
10	<b>LED &amp; PLANNING</b> • Maintenance Roads: <b>R200 000.00</b>	• EPWP Stipends: <b>R2 000 000.00</b>
11	<b>COMMUNITY SERVICES</b> • Inventory-Emergency Relief: <b>R100 000.00</b>	None
	<b>Total: R7 750 000.00</b>	<b>Total: R7 750 000.00</b>

- Other additional budget requirements were catered for via shifting of funds or virements within votes. **(Refer to the Excel Document)**. Potential savings were identified by various the departments with assistance of the Budget & treasury Office.

### (iii) Under Capital Budget

- The total capital budget provided for 2021/2022 financial year amount to **R117.3 Million** and on the proposed Adjustment Budget the Capital budget is reduced by **R75.2 Million** to **R42 Million**. The bigger portion of the capital budget of **R90 Million** which was meant for the construction of the new municipal building for office space, is now been reduced to **R10 Million**. The municipality has to comply in full with Section 46 (3((a) of the MFMA and Section 21A of the Municipal Systems Act before incurring any spending on the item.

### Operating revenue

#### Sources of revenue

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

The Grants and subsidies amount to **R205.7 million** which constitutes **97.20%**.

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

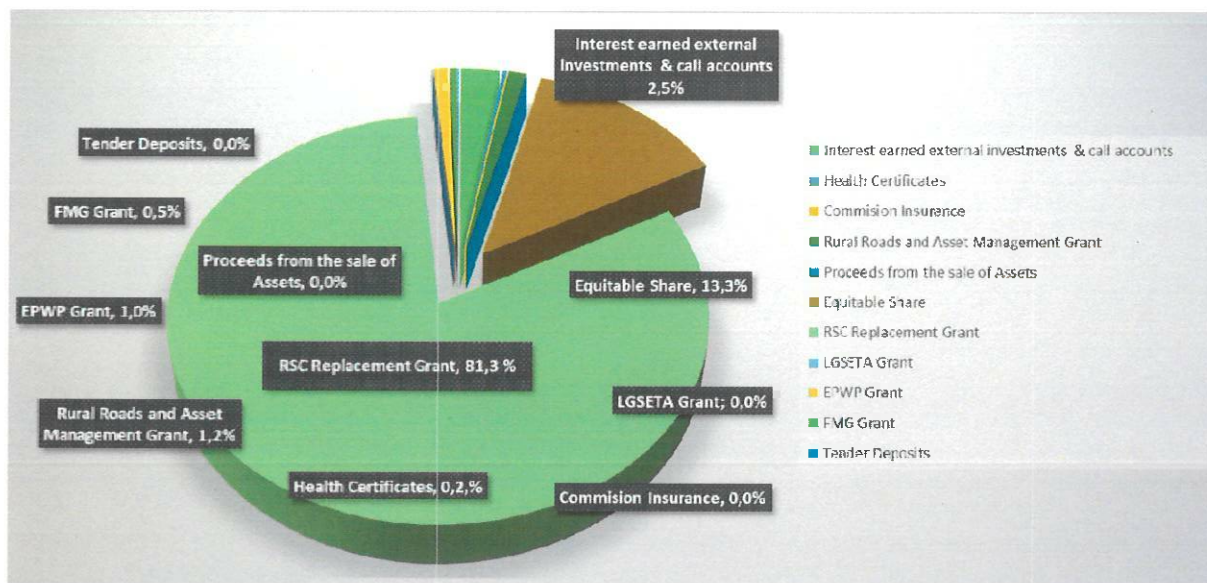
The remaining 2.80% of the total revenue comprises of the following,

- 2.46% or R5.2 million from interest on investments and Bank accounts.
- The 0.11% R223 thousand of the total revenue comprises of tender deposits, Commission Insurance, SETA and Proceeds from sale of Assets.
- 0.24% or R500 thousands is for Health certificates.

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

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

<b>The following sources of funding forms part of funding as a percentage of total funding :</b>		
		<b>As % of</b>
<b>BUDGET FUNDING</b>		<b>Total funding</b>
Interest earned external investments & call accounts	5 200 000	2,5
Health Certificates	500 000	0,2
Commission Insurance	8 385	0,0
Rural Roads and Asset Management Grant	2 514 000	1,2
Proceeds from the sale of Assets	50 000	0,0
Equitable Share	28 052 000	13,3
RSC Replacement Grant	172 078 000	81,3
LGSETA Grant	74 878	0,0
EPWP Grant	2 122 000	1,0
FMG Grant	1 000 000	0,5
Tender Deposits	90 000	0,0
<b>TOTAL FUNDING</b>	<b>211 689 263</b>	<b>100,00</b>



## Operating Expenditure

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

DISCRIPTION	CURRENT YEAR 2021/ 2022				REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
	Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Expend (Jan)	YTD Movement	Balance	% Exp
EMPLOYEE RELATED COSTS	119 015 734,00	-	3 000 000,00	116 015 734,00	9 123 257,41	66 856 878,45	49 080 431,55	57,63
REMUNERATION OF COUNCILLORS	13 074 855,00	-	2 250 000,00	10 824 855,00	1 130 737,72	5 605 364,63	5 219 490,37	51,78
OUTSOURCED SERVICES	8 375 000,00	400 000,00	2 772 000,00	11 547 000,00	624 581,35	5 131 445,62	6 415 554,28	44,44
CONSULTANTS AND PROFESSIONAL SERVICES	10 841 000,00	200 000,00	2 270 000,00	12 911 000,00	396 230,29	7 639 622,95	5 271 377,05	59,17
CONTRACTORS	8 482 300,00	183 000,00	1 040 000,00	9 705 300,00	466 195,62	4 740 111,87	4 965 188,13	48,84
OPERATIONAL COSTS	29 429 750,00	383 000,00	15 000,00	29 031 750,00	2 611 375,92	13 289 973,69	15 741 776,31	45,78
INVENTORY	4 178 000,00	-	230 000,00	4 408 000,00	340 334,42	2 231 454,45	2 176 545,55	50,62
OPERATING LEASES	3 380 000,00	-	210 000,00	3 590 000,00	23 977,09	2 209 771,35	1 380 228,65	61,55
TRANSFER AND SUBSIDIES	8 122 000,00	-	1 172 000,00	6 950 000,00	183 771,00	1 452 128,82	5 497 871,18	20,89
DEPRECIATION AND AMORTISATION	6 509 071,00	-	-	6 509 071,00	-	-	6 509 071,00	-
<b>TOTAL OPERATING EXPENDITURE</b>	<b>211 407 710,00</b>	<b>-</b>	<b>85 000,00</b>	<b>211 492 710,00</b>	<b>14 900 460,82</b>	<b>109 156 751,83</b>	<b>102 257 534,17</b>	<b>51,61</b>
IMPAIRMENT LOSSES	195 000,00	-	-	195 000,00	16 538 204,12	16 538 204,12	16 343 204,12	8 481,13
TOTAL GAINS AND LOSSES	395 000,00	-	-	395 000,00	16 538 204,12	16 538 204,12	16 343 204,12	8 481,13
<b>TOTAL EXPENDITURE</b>	<b>211 602 710,00</b>	<b>-</b>	<b>85 000,00</b>	<b>211 687 710,00</b>	<b>31 438 664,94</b>	<b>125 694 955,95</b>	<b>85 914 330,05</b>	<b>59,38</b>

The allocation towards proposed operating expenditure budget is as follows:

- The proposed adjustment on Employee related cost totals to **R116 Million**. There is a reduction of **R3 Million** from the approved budget of **R119 Million**.
- The proposed adjustment on Remuneration of Councillors totals to **R10.8 Million**. The Remuneration of Councillors has reduced by **R2.2 Million** from the approved budget of **R13 Million**.
- **Contracted Services** has three (3) categories namely, Outsource Services, Consultants and Professional Services, and Contractors. The proposed adjustment budget on the total contracted services is **R34.1 Million**. Contracted Services has increased by **R6.4 Million** from the approved budget of **R27.6 Million**.

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

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

NO	DISCRPTION	Budget	CURRENT YEAR 2021/ 2022			REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
			Budget Virements	Adjustments	Adjusted Budget	Curr Mth Receipts(Jan)	YTD Movement	Balance	% Exp
1	OS: BURIAL SERVICES	250 000,00	-	50 000,00	300 000,00	14 000,00	162 100,00	137 900,00	54,03
2	OS: CATERING SERVICES	1 310 000,00	370 000,00	100 000,00	1 780 000,00	60 181,60	815 348,85	964 651,15	45,81
3	OS: CLEANING SERVICES	100 000,00	-	-	100 000,00	-	88 735,20	11 264,80	88,74
4	OS: CLEARING & GRASS CUTTING SERVICES	300 000,00	-	100 000,00	400 000,00	-	270 500,00	129 500,00	67,63
5	OS: DRIVERS LICENSE CARDS	50 000,00	-	-	50 000,00	-	-	50 000,00	-
6	OS: HYGIENE SERVICES	130 000,00	-	20 000,00	110 000,00	-	-	110 000,00	-
7	OS: MEDICAL SERVICES (HEALTH SERV & SUP]	35 000,00	30 000,00	-	65 000,00	-	31 049,80	33 950,20	47,77
8	OS: PERSONNEL & LABOUR	5 800 000,00	-	2 622 000,00	8 422 000,00	550 399,75	3 763 711,77	4 658 288,23	44,69
9	OS: TRANSPORT SERVICES	400 000,00	-	80 000,00	320 000,00	-	-	320 000,00	-
	<b>SUB TOTAL : OUTSOURCE SERVICES</b>	<b>8 375 000,00</b>	<b>400 000,00</b>	<b>2 772 000,00</b>	<b>11 547 000,00</b>	<b>624 581,35</b>	<b>5 131 445,62</b>	<b>6 415 554,38</b>	<b>44,44</b>

- The proposed adjustment budget on Outsource Services amount to **R8.6 Million**. Outsource Services increased by **R165 Thousand** from the approved budget of **R8.5 Million**.

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

NO	DISCRPTION	Budget	CURRENT YEAR 2021/ 2022			REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
			Budget Virements	Adjustments	Adjusted Budget	Curr Mth Receipts(Jan)	YTD Movement	Balance	% Exp
1	C&PS: B&A ACCOUNTANTS & AUDITORS	100 000,00	-	50 000,00	50 000,00	-	-	50 000,00	-
2	C&PS: B&A AIR POLLUTION	42 000,00	-	-	42 000,00	-	-	42 000,00	-
3	C&PS: B&A AUDIT COMMITTEE	1 000 000,00	-	250 000,00	1 250 000,00	-	616 650,00	633 350,00	49,33
4	C&PS: B&A BUSINESS & FIN MANAGEMENT	2 130 000,00	-	-	2 130 000,00	53 913,04	1 813 632,43	316 367,57	85,15
5	C&PS: B&A HUMAN RESOURCES	15 000,00	-	-	15 000,00	3 531,00	3 531,00	11 469,00	23,54
6	C&PS: B&A MEDICAL EXAMINATIONS	50 000,00	-	20 000,00	30 000,00	-	-	30 000,00	-
7	C&PS: B&A OCCUPATIONAL HEALTH & SAFE	100 000,00	-	40 000,00	60 000,00	-	163,94	59 836,06	0,27
8	C&PS: B&A ORGANISATIONAL	20 000,00	-	-	20 000,00	-	-	20 000,00	-
9	C&PS: B&A RESEARCH & ADVISORY	230 000,00	200 000,00	-	30 000,00	-	-	30 000,00	-
10	C&PS: B&A ACTUARIES	20 000,00	-	-	20 000,00	-	18 300,00	1 700,00	91,50
11	C&PS: I&P ENGINEERING CIVIL	20 000,00	-	20 000,00	-	-	-	-	-
12	C&PS: I&P LAND & QUANTITY SURVEYORS	2 814 000,00	-	100 000,00	2 714 000,00	296 993,25	1 802 805,75	911 194,25	66,43
13	C&PS: LAB SERV WATER	500 000,00	-	150 000,00	650 000,00	-	43,98	649 956,02	0,01
14	C&PS: LEGAL COST ADVICE & LITIGATION	3 800 000,00	-	2 100 000,00	5 900 000,00	41 793,00	3 384 495,85	2 515 504,15	57,36
	<b>SUB TOTAL : CONSULTANT AND PROF SERVICES</b>	<b>10 841 000,00</b>	<b>200 000,00</b>	<b>2 270 000,00</b>	<b>12 911 000,00</b>	<b>396 230,29</b>	<b>7 639 622,95</b>	<b>5 271 377,05</b>	<b>59,17</b>

- The proposed adjustment budget on Consultants and Professional Services amount to **R12.9 Million**. There has been increase of **R2 Million** from the approved budget of **R10.8 Million**.

**Table c: Detailed Contractors**

NO	DISCRPTION	Budget	CURRENT YEAR 2021/ 2022			REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
			Budget Virements	Adjustments	Adjusted Budget	Curr Mth Receipts(Jan)	YTD Movement	Balance	% Exp
1	CONTR: ARTISTS & PERFORMERS	450 000,00	-	30 000,00	420 000,00	26 820,00	108 640,00	311 360,00	25,87
2	CONTR: EMPLOYEE WELLNESS	100 000,00	90 000,00	-	10 000,00	-	-	10 000,00	-
3	CONTR: FIRE PROTECTION	80 000,00	30 000,00	30 000,00	20 000,00	-	-	20 000,00	-
4	CONTR: MAINTENANCE OF EQUIPMENT	3 152 300,00	-	1 030 000,00	2 122 300,00	50 547,62	987 663,87	1 134 636,13	46,54
5	CONTR: MAINTENANCE OF UNSPECIFIED ASSETS	1 300 000,00	-	370 000,00	930 000,00	-	-	930 000,00	-
6	CONTR: SAFEGUARD & SECURITY	3 400 000,00	303 000,00	2 500 000,00	6 203 000,00	388 828,00	3 643 808,00	2 559 192,00	58,74
	<b>SUB TOTAL : CONTRACTORS</b>	<b>8 482 300,00</b>	<b>183 000,00</b>	<b>1 040 000,00</b>	<b>9 705 300,00</b>	<b>466 195,62</b>	<b>4 740 111,87</b>	<b>4 965 188,13</b>	<b>48,84</b>

- The proposed adjustment budget on Contractors amount to **R9.7 Million**. Contractors increased by **R1 Million** from the approved budget of **R8.4 Million**.

**Table d: Detailed Operational Costs**

NO	DISCUSSION	CURRENT YEAR 2021/ 2022				REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
		Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Receipts(Jan)	YTD Movement	Balance	% Exp
1	OC: ADV/PUB/MARK - CORP & MUN ACTIVITIES	3 615 000,00	-	20 000,00	3 595 000,00	65 082,00	1 095 145,26	2 499 854,74	30,46
2	OC: ADV/PUB/MARK - GIFTS & PROMO ITEMS	2 520 000,00	30 000,00	- 110 000,00	2 380 000,00	33 162,70	726 133,70	1 653 866,30	30,51
3	OC: ADV/PUB/MARK - MUNICIPAL NEWSLETTERS	300 000,00	203 000,00	-	97 000,00	-	-	97 000,00	-
4	OC: ADV/PUB/MARK - STAFF RECRUITMENT	150 000,00	50 000,00	30 000,00	70 000,00	-	17 919,13	52 080,87	25,60
5	OC: ADV/PUB/MARK - TENDERS	150 000,00	-	-	150 000,00	4 188,00	31 681,22	118 318,78	21,12
6	OC: AUDIT COST: EXTERNAL	3 500 000,00	-	20 000,00	3 480 000,00	1 870 429,25	3 452 424,46	27 575,54	99,21
7	OC: BC/FAC/C FEES - BANK ACCOUNTS	200 000,00	-	-	200 000,00	9 334,07	61 421,42	138 578,58	30,71
8	OC: BURSARIES (EMPLOYEES)	600 000,00	-	-	600 000,00	36 392,50	309 374,31	290 625,69	51,56
9	OC: CLEAN SERV - LAUNDRY SERVICES	1 000,00	-	-	1 000,00	-	-	1 000,00	-
10	OC: CLEAN SERV - CAR VALET/WASHING SERV	24 000,00	-	-	24 000,00	-	8 840,00	15 160,00	36,83
11	OC: COMM - LICENCES (RADIO & TELEVISION)	230 000,00	-	120 000,00	110 000,00	-	28 875,01	81 124,99	26,25
12	OC: COMM - RADIO & TV TRANSMISSIONS	521 000,00	-	100 000,00	421 000,00	19 650,00	264 270,00	156 730,00	62,77
13	OC: COMM - SMS BULK MESSAGE SERVICE	20 000,00	-	-	20 000,00	-	-	20 000,00	-
14	OC: COMM - PHONE FAX TELEGRAPH & TELEX	1 056 500,00	-	10 000,00	1 046 500,00	80 603,22	512 314,35	534 185,65	48,96
15	OC: ENTERTAINMENT - EXEC MAYOR	40 000,00	-	-	40 000,00	2 998,00	35 766,40	4 233,60	89,42
16	OC: ENTERTAINMENT - COUNCILLORS	90 000,00	-	-	90 000,00	-	19 099,70	70 900,30	21,22
17	OC: ENTERTAINMENT - SENIOR MANAGEMENT	60 000,00	-	-	60 000,00	8 094,00	26 372,20	33 627,80	43,95
18	OC: EXT COM SERV PROV - GPS LICENCE FEES	150 000,00	-	-	150 000,00	-	141 242,00	8 758,00	94,16
19	OC: EXT COM SERV PROV - INTERNET CHARGE	847 500,00	-	100 000,00	747 500,00	42 240,56	292 925,08	454 574,92	39,19
20	OC: EXT COM SERV PROV - NETWORK EXTENS	200 000,00	-	100 000,00	100 000,00	-	-	100 000,00	-
21	OC: EXT COM SERV PROV - S/WARE LICENCES	76 000,00	-	-	76 000,00	-	-	76 000,00	-
22	OC: EXT COM SERV PROV - SPEC COMPUT SERV	1 185 000,00	-	250 000,00	1 435 000,00	-	58 140,00	1 376 860,00	4,05
23	OC: HONORARIA (VOLUNTARILY WORKERS)	100 000,00	-	-	100 000,00	-	-	100 000,00	-
24	OC: HIRE CHARGES	1 473 000,00	230 000,00	180 000,00	1 063 000,00	-	217 665,00	845 335,00	20,48
25	OC: INSUR UNDER - EXCESS PAYMENTS	25 000,00	-	-	25 000,00	-	4 347,83	20 652,17	17,39
26	OC: INSUR UNDER - PREMIUMS	1 200 000,00	-	170 000,00	1 370 000,00	28 038,34	1 194 600,77	175 399,23	87,20
27	OC: LEARNERSHIPS & INTERNSHIPS	1 546 400,00	-	-	1 546 400,00	118 170,00	888 667,80	657 732,20	57,47
28	OC: LIC - VEHICLE LIC & REGISTRATIONS	200 000,00	-	10 000,00	190 000,00	21 520,18	84 077,26	105 922,74	44,25
29	OC: MUNICIPAL SERVICES	1 770 000,00	-	285 000,00	1 485 000,00	112 916,02	791 422,71	693 577,29	53,29
30	OC: PRINTING & PUBLICATIONS	370 000,00	100 000,00	300 000,00	570 000,00	-	21 200,00	548 800,00	3,72
31	OC: PROFESSIONAL BODIES M/SHIP & SUBS	1 685 000,00	-	-	1 685 000,00	-	1 237 178,13	447 821,87	73,42
32	OC: REG FEES NATIONAL	1 460 000,00	20 000,00	130 000,00	1 310 000,00	-	272 132,95	1 037 867,05	20,77
33	OC: SYSTEM ACCESS & INFORMATION FEES	38 000,00	-	-	38 000,00	-	-	38 000,00	-
34	OC: SKILLS DEVELOPMENT FUND LEVY	762 300,00	-	2 000,00	760 300,00	67 946,34	539 631,36	220 668,64	70,98
35	OC: SIGNAGE	505 000,00	50 000,00	85 000,00	370 000,00	-	27 900,00	342 100,00	7,54
36	OC: STORAGE OF FILES (ARCHIVING)	30 000,00	-	5 000,00	25 000,00	-	-	25 000,00	-
37	OC: TOLL GATE FEES	30 000,00	-	20 000,00	10 000,00	-	-	10 000,00	-
38	OC: TRANSPORT - EVENTS	335 000,00	20 000,00	110 000,00	465 000,00	13 500,00	112 700,00	352 300,00	24,24
39	OC: T&S DOM - ACCOMMODATION	430 000,00	280 000,00	300 000,00	1 010 000,00	64 300,20	538 205,71	471 794,29	53,29
40	OC: T&S DOM - DAILY ALLOWANCE	119 450,00	-	54 000,00	173 450,00	5 143,00	61 054,19	112 395,81	35,20
41	OC: T&S DOM - FOOD & BEVERAGE (SERVED)	31 000,00	-	48 000,00	79 000,00	-	10 158,30	68 841,70	12,86
42	OC: T&S DOM TRP - WITHOUT OPR CAR RENTAL	21 600,00	-	-	21 600,00	-	-	21 600,00	-
43	OC: T&S DOM TRP - W/OUT OPR OWN TRANSPRT	92 000,00	-	40 000,00	132 000,00	7 667,54	77 521,29	54 478,71	58,73
44	OC: T&S DOM PUB TRP - AIR TRANSPORT	80 000,00	-	100 000,00	180 000,00	-	60 390,00	119 610,00	33,55
45	OC: TRANSPORT - MUNICIPAL ACTIVITIES	130 000,00	-	50 000,00	80 000,00	-	-	80 000,00	-
46	OC: UNIFORM & PROTECTIVE CLOTHING	410 000,00	-	10 000,00	420 000,00	-	69 176,15	350 823,85	16,47
47	OC: VEHICLE TRACKING	200 000,00	-	20 000,00	180 000,00	-	-	180 000,00	-
48	OC: WET FUEL	50 000,00	-	-	50 000,00	-	-	50 000,00	-
49	OC: WORKMEN'S COMPENSATION FUND	500 000,00	-	-	500 000,00	-	-	500 000,00	-
50	OC: INDIGENT RELIEF	300 000,00	-	-	300 000,00	-	-	300 000,00	-
	<b>SUB TOTAL : OPERATIONAL COST</b>	<b>29 429 750,00</b>	<b>383 000,00</b>	<b>15 000,00</b>	<b>29 031 750,00</b>	<b>2 611 375,92</b>	<b>13 289 973,69</b>	<b>15 741 776,31</b>	<b>45,78</b>

- The proposed adjustment budget on Operational Costs amount to R29 Million. Operational Costs has reduced by R398 Thousand from the approved budget of R29.4 Million.

**Table e: Detailed Transfers and Subsidies**

NO	DISCRPTION	Budget	CURRENT YEAR 2021/ 2022			REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
			Budget Virements	Adjustments	Adjusted Budget	Curr Mth Receipts(Jan)	YTD Movement	Balance	% Exp
1	HH: BURSARIES NON-EMPLOYEE CASH	100 000,00	-	150 000,00	250 000,00	-	12 000,00	238 000,00	4,80
2	HH OTH TRANS: BURSARIES NON EMPLOYEE	1 500 000,00	-	900 000,00	2 400 000,00	-	-	2 400 000,00	-
3	HH OTH TRANS: EPWP - SKILL DEV & TRAIN	2 122 000,00	-	2 122 000,00	-	183 771,00	1 390 396,82	1 390 396,82	-
4	TS_O_M_HH_CASH_UNSPECIFIED	-	-	100 000,00	100 000,00	-	-	100 000,00	-
5	NON PROF: TOURISM	100 000,00	-	-	100 000,00	-	-	100 000,00	-
6	PRIV ENT: SUBS N-FIN ENTPR - PRODUCT	100 000,00	-	-	100 000,00	-	-	100 000,00	-
7	HH SSP SOC ASS: POVERTY RELIEF	200 000,00	-	200 000,00	-	-	49 732,00	49 732,00	-
8	HH OTH TRANS: RURAL DEV - FOOD PROD & SEC	4 000 000,00	-	-	4 000 000,00	-	-	4 000 000,00	-
<b>SUB TOTAL : TRANSFERS &amp; SUBSIDIES</b>		<b>8 122 000,00</b>	<b>-</b>	<b>- 1 172 000,00</b>	<b>6 950 000,00</b>	<b>183 771,00</b>	<b>1 452 128,82</b>	<b>5 497 871,18</b>	<b>20,89</b>

- The proposed adjustment budget on Transfers and Subsidies amount to **R6.9 Million**. The Transfers and Subsidies decreased by **R1.1 Million** from the approved budget of **R8.1 million**.

**Table f: Detailed Inventory**

NO	DISCRPTION	Budget	CURRENT YEAR 2021/ 2022			REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
			Budget Virements	Adjustments	Adjusted Budget	Curr Mth Receipts(Jan)	YTD Movement	Balance	% Exp
1	INV - CONSUMABLE STORES - STANDARD RATED	1 303 000,00	-	200 000,00	1 503 000,00	110 984,15	803 412,73	699 587,27	53,45
2	INV - CONSUMABLE STORES - ZERO RATED	1 150 000,00	-	250 000,00	1 400 000,00	89 919,83	1 005 910,03	394 089,97	71,85
3	INVENTORY - MATERIALS & SUPPLIES	1 725 000,00	-	220 000,00	1 505 000,00	139 430,44	422 131,69	1 082 868,31	28,05
<b>SUB TOTAL - INVENTORY</b>		<b>4 178 000,00</b>	<b>-</b>	<b>230 000,00</b>	<b>4 408 000,00</b>	<b>340 334,42</b>	<b>2 231 454,45</b>	<b>2 176 545,55</b>	<b>50,62</b>

- The proposed adjustment budget on Inventory Costs amount to **R4.4 Million**. The Inventory has increased by **R230 Thousand** from the approved budget of **R4.1 Million**.



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

### (Table B1 Adjustment Budget Summary)

DC40 Dr Kenneth Kaunda - Table B1 Adjustments Budget Summary - 24/02/2022

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	
<b>R thousands</b>												
<b>Financial Performance</b>												
Property rates	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-
Investment revenue	5 200	5 200	-	-	-	-	-	-	5 200	5 418	5 657	-
Transfers recognised - operational	33 688	33 688	-	-	-	-	-	75	33 763	33 276	33 684	-
Other own revenue	172 718	172 718	-	-	-	-	-	8	172 726	667	696	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>211 606</b>	<b>211 606</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>83</b>	<b>211 689</b>	<b>39 381</b>	<b>40 017</b>	<b>-</b>
Employee costs	119 016	119 016	-	-	-	-	(3 000)	(3 000)	116 016	124 848	130 341	-
Remuneration of councillors	13 075	13 075	-	-	-	-	(2 250)	(2 250)	10 825	13 624	14 223	-
Depreciation & asset impairment	6 704	6 704	-	-	-	-	-	-	6 704	6 986	7 249	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	4 178	4 178	-	-	-	-	230	230	4 408	4 322	4 246	-
Transfers and grants	8 122	8 122	-	-	-	-	(1 172)	(1 172)	6 950	5 426	4 758	-
Other expenditure	60 508	60 508	-	-	-	-	6 277	6 277	66 785	59 454	59 088	-
<b>Total Expenditure</b>	<b>211 603</b>	<b>211 603</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>85</b>	<b>85</b>	<b>211 688</b>	<b>214 659</b>	<b>219 907</b>	<b>-</b>
<b>Surplus/(Deficit)</b>	<b>3</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2)</b>	<b>(2)</b>	<b>2</b>	<b>(175 298)</b>	<b>(179 890)</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>3</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2)</b>	<b>(2)</b>	<b>2</b>	<b>(175 298)</b>	<b>(179 890)</b>	<b>-</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>3</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2)</b>	<b>(2)</b>	<b>2</b>	<b>(175 298)</b>	<b>(179 890)</b>	<b>-</b>
<b>Capital expenditure &amp; funds sources</b>												
<b>Capital expenditure</b>	<b>117 305</b>	<b>117 305</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(75 255)</b>	<b>(75 255)</b>	<b>42 050</b>	<b>18 713</b>	<b>19 298</b>	<b>-</b>
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	90 000	90 000	-	-	-	-	(90 000)	(90 000)	-	-	-	-
Internally generated funds	27 305	27 305	-	-	-	-	14 745	14 745	42 050	18 713	19 298	-
<b>Total sources of capital funds</b>	<b>117 305</b>	<b>117 305</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(75 255)</b>	<b>(75 255)</b>	<b>42 050</b>	<b>18 713</b>	<b>19 298</b>	<b>-</b>
<b>Financial position</b>												
Total current assets	52 906	52 906	-	-	-	-	(4 095)	(4 095)	48 811	32 300	10 646	-
Total non current assets	142 778	142 778	-	-	-	-	(83 037)	(83 037)	59 742	44 187	44 771	-
Total current liabilities	26 949	26 949	-	-	-	-	(1 896)	(1 896)	25 053	36 455	23 046	-
Total non current liabilities	103 364	103 364	-	-	-	-	(89 013)	(89 013)	14 351	13 364	13 364	-
Community wealth/Equity	65 371	65 371	-	-	-	-	3 777	3 777	69 148	(149 566)	(161 050)	-
<b>Cash flows</b>												
Net cash from (used) operating	6 707	6 707	-	-	-	-	(2)	(2)	6 706	12 243	11 704	-
Net cash from (used) investing	(117 305)	(117 305)	-	-	-	-	75 255	75 255	(42 050)	(18 713)	(19 298)	-
Net cash from (used) financing	90 000	90 000	-	-	-	-	(90 000)	(90 000)	-	(9 814)	(9 814)	-
<b>Cash/cash equivalents at the year end</b>	<b>32 476</b>	<b>32 476</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31 164</b>	<b>31 164</b>	<b>63 641</b>	<b>16 016</b>	<b>(6 762)</b>	<b>-</b>
<b>Cash backing/surplus reconciliation</b>												
Cash and investments available	52 906	52 906	-	-	-	-	(4 095)	(4 095)	48 811	32 300	10 646	-
Application of cash and investments	21 890	21 890	-	-	-	-	1 363	1 363	23 254	21 890	9 337	-
<b>Balance - surplus (shortfall)</b>	<b>31 016</b>	<b>31 016</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5 459)</b>	<b>(5 459)</b>	<b>25 557</b>	<b>10 410</b>	<b>1 309</b>	<b>-</b>
<b>Asset Management</b>												
Asset register summary (WDV)	142 778	142 778	-	-	-	-	(84 090)	(84 090)	58 689	44 187	44 771	-
Depreciation	6 704	6 704	-	-	-	-	-	-	6 704	6 986	7 249	-
Renewal and Upgrading of Existing Assets	3 300	3 300	-	-	-	-	200	200	3 500	6 500	7 500	-
Repairs and Maintenance	4 152	4 152	-	-	-	-	(1 230)	(1 230)	2 922	4 035	3 829	-
<b>Free services</b>												
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-	-
<b>Households below minimum service level</b>												
Water:	-	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-	-

## MBRR Table B1 - Adjustment Budget Summary

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

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

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

DC40 Dr Kenneth Kaunda - Table B2 Adjustments Budget Financial Performance (functional classification) - 24/02/2022

Standard Description	Ref	Budget Year 2021/22										Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	+1 2022/23	+2 2023/24
R thousands	1, 4	A	5 A1	8 B	7 C	8 D	9 E	10 F	11 G	12 H			
<b>Revenue - Functional</b>													
<i>Governance and administration</i>		206 470	206 470	--	--	--	--	83	83	206 553	36 287	36 832	
Executive and council		--	--	--	--	--	--	--	--	--	--	--	
Finance and administration		206 470	206 470	--	--	--	--	83	83	206 553	36 267	36 832	
Internal audit		--	--	--	--	--	--	--	--	--	--	--	
<i>Community and public safety</i>		500	500	--	--	--	--	--	--	500	521	544	
Community and social services		500	500	--	--	--	--	--	--	500	521	544	
Sport and recreation		--	--	--	--	--	--	--	--	--	--	--	
Public safety		--	--	--	--	--	--	--	--	--	--	--	
Housing		--	--	--	--	--	--	--	--	--	--	--	
Health		--	--	--	--	--	--	--	--	--	--	--	
<i>Economic and environmental services</i>		4 636	4 636	--	--	--	--	--	--	4 636	2 573	2 641	
Planning and development		4 636	4 636	--	--	--	--	--	--	4 636	2 573	2 641	
Road transport		--	--	--	--	--	--	--	--	--	--	--	
Environmental protection		--	--	--	--	--	--	--	--	--	--	--	
<i>Trading services</i>		--	--	--	--	--	--	--	--	--	--	--	
Energy sources		--	--	--	--	--	--	--	--	--	--	--	
Water management		--	--	--	--	--	--	--	--	--	--	--	
Waste water management		--	--	--	--	--	--	--	--	--	--	--	
Waste management		--	--	--	--	--	--	--	--	--	--	--	
<i>Other</i>		--	--	--	--	--	--	--	--	--	--	--	
<b>Total Revenue - Functional</b>	2	211 605	211 606	--	--	--	--	83	83	211 689	39 361	40 017	
<b>Expenditure - Functional</b>													
<i>Governance and administration</i>		131 647	131 647	--	--	--	--	(3 876)	(3 876)	127 771	136 769	139 984	
Executive and council		61 601	61 601	--	--	--	--	(98)	(98)	61 503	64 361	67 628	
Finance and administration		63 166	63 166	--	--	--	--	(3 777)	(3 777)	59 389	65 281	64 960	
Internal audit		6 879	6 879	--	--	--	--	--	--	6 879	7 125	7 396	
<i>Community and public safety</i>		51 603	51 603	--	--	--	--	2 847	2 847	54 450	52 599	54 890	
Community and social services		51 603	51 603	--	--	--	--	2 847	2 847	54 450	52 599	54 890	
Sport and recreation		--	--	--	--	--	--	--	--	--	--	--	
Public safety		--	--	--	--	--	--	--	--	--	--	--	
Housing		--	--	--	--	--	--	--	--	--	--	--	
Health		--	--	--	--	--	--	--	--	--	--	--	
<i>Economic and environmental services</i>		28 353	28 353	--	--	--	--	1 114	1 114	29 467	25 292	25 032	
Planning and development		28 353	28 353	--	--	--	--	1 114	1 114	29 467	25 292	25 032	
Road transport		--	--	--	--	--	--	--	--	--	--	--	
Environmental protection		--	--	--	--	--	--	--	--	--	--	--	
<i>Trading services</i>		--	--	--	--	--	--	--	--	--	--	--	
Energy sources		--	--	--	--	--	--	--	--	--	--	--	
Water management		--	--	--	--	--	--	--	--	--	--	--	
Waste water management		--	--	--	--	--	--	--	--	--	--	--	
Waste management		--	--	--	--	--	--	--	--	--	--	--	
<i>Other</i>		--	--	--	--	--	--	--	--	--	--	--	
<b>Total Expenditure - Functional</b>	3	211 603	211 603	--	--	--	--	85	85	211 688	214 659	219 907	
<b>Surplus/ (Deficit) for the year</b>		3	3	--	--	--	--	(2)	(2)	2	(175 298)	(179 890)	

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

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

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

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

DC40 Dr Kenneth Kaunda - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 24/02/2022

Vote Description <i>[insert departmental structure etc]</i>	Ref	Budget Year 2021/22									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts	Total Adjusts.	Adjusted Budget	+1 2022/23	+2 2023/24
		A	3	4	5	6	7	8	9	10	Adjusted Budget	Adjusted Budget
<b>R thousands</b>												
<b>Revenue by Vote</b>	1											
Vote 01 - Executive Council		--	--	--	--	--	--	--	--	--	--	--
Vote 02 - Municipal Manager		--	--	--	--	--	--	--	--	--	--	--
Vote 03 - Corporate Services		--	--	--	--	--	75	75	75	--	--	--
Vote 04 - Financial Services		206 470	206 470	--	--	--	8	8	206 478	36 267	36 632	
Vote 05 - Led & Planning		4 636	4 636	--	--	--	--	--	4 636	2 573	2 641	
Vote 06 - Community Services		500	500	--	--	--	--	--	500	521	544	
Vote 07 - -		--	--	--	--	--	--	--	--	--	--	
Vote 08 - -		--	--	--	--	--	--	--	--	--	--	
Vote 09 - -		--	--	--	--	--	--	--	--	--	--	
Vote 10 - -		--	--	--	--	--	--	--	--	--	--	
Vote 11 - -		--	--	--	--	--	--	--	--	--	--	
Vote 12 - -		--	--	--	--	--	--	--	--	--	--	
Vote 13 - -		--	--	--	--	--	--	--	--	--	--	
Vote 14 - -		--	--	--	--	--	--	--	--	--	--	
Vote 15 - Other		--	--	--	--	--	--	--	--	--	--	
<b>Total Revenue by Vote</b>	2	<b>211 606</b>	<b>211 606</b>	--	--	--	<b>83</b>	<b>83</b>	<b>211 689</b>	<b>39 361</b>	<b>40 017</b>	
<b>Expenditure by Vote</b>	1											
Vote 01 - Executive Council		22 909	22 909	--	--	--	--	(2 653)	(2 653)	20 256	24 274	25 472
Vote 02 - Municipal Manager		45 571	45 571	--	--	--	--	2 555	2 555	48 126	47 214	49 552
Vote 03 - Corporate Services		33 061	33 061	--	--	--	--	(3 558)	(3 558)	29 503	35 274	35 463
Vote 04 - Financial Services		30 106	30 106	--	--	--	--	(220)	(220)	29 886	30 007	29 497
Vote 05 - Led & Planning		28 353	28 353	--	--	--	--	1 114	1 114	29 467	25 292	25 032
Vote 06 - Community Services		51 603	51 603	--	--	--	--	2 847	2 847	54 450	52 558	54 860
Vote 07 - -		--	--	--	--	--	--	--	--	--	--	--
Vote 08 - -		--	--	--	--	--	--	--	--	--	--	--
Vote 09 - -		--	--	--	--	--	--	--	--	--	--	--
Vote 10 - -		--	--	--	--	--	--	--	--	--	--	--
Vote 11 - -		--	--	--	--	--	--	--	--	--	--	--
Vote 12 - -		--	--	--	--	--	--	--	--	--	--	--
Vote 13 - -		--	--	--	--	--	--	--	--	--	--	--
Vote 14 - -		--	--	--	--	--	--	--	--	--	--	--
Vote 15 - Other		--	--	--	--	--	--	--	--	--	--	--
<b>Total Expenditure by Vote</b>	2	<b>211 603</b>	<b>211 603</b>	--	--	--	<b>85</b>	<b>85</b>	<b>211 688</b>	<b>214 659</b>	<b>219 907</b>	
<b>Surplus/ (Deficit) for the year</b>	2	<b>3</b>	<b>3</b>	--	--	--	<b>(2)</b>	<b>(2)</b>	<b>2</b>	<b>(175 298)</b>	<b>(179 890)</b>	

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

Table B3 is a view of the Adjustment Budget financial performance in relation to the revenue and Expenditure per municipal vote. This table facilitates the view of the Adjustment Budgeted operating Performance in relation to the organisational structure of the district.

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

DC40 Dr Kenneth Kaunda - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 24/02/2022

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	+1 2022/23	+2 2023/24
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
<b>Revenue By Source</b>													
Property rates	2	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-	
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-	
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment		-	-	-	-	-	-	-	-	-	-	-	
Interest earned - external investments		5 200	5 200	-	-	-	-	-	-	5 200	5 418	5 657	
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	
Licences and permits		500	500	-	-	-	-	-	-	500	521	544	
Agency services		-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies		33 688	33 688	-	-	-	-	75	75	33 763	33 276	33 664	
Other revenue	2	172 218	172 218	-	-	-	-	8	8	172 226	146	152	
Gains		-	-	-	-	-	-	-	-	-	-	-	
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>211 606</b>	<b>211 606</b>	-	-	-	-	<b>83</b>	<b>83</b>	<b>211 689</b>	<b>39 381</b>	<b>40 017</b>	
<b>Expenditure By Type</b>													
Employee related costs		119 016	119 016	-	-	-	-	(3 000)	(3 000)	116 016	124 848	130 341	
Remuneration of councillors		13 075	13 075	-	-	-	-	(2 250)	(2 250)	10 825	13 624	14 223	
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	
Depreciation & asset impairment		6 704	6 704	-	-	-	-	-	-	6 704	6 986	7 248	
Finance charges		-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-	
Inventory consumed		4 178	4 178	-	-	-	-	-	230	4 408	4 322	4 246	
Contracted services		27 698	27 698	-	-	-	-	6 465	6 465	34 163	26 995	27 348	
Transfers and subsidies		8 122	8 122	-	-	-	-	(1 172)	(1 172)	6 950	5 426	4 758	
Other expenditure		32 810	32 810	-	-	-	-	(188)	(188)	32 622	32 460	31 743	
Losses		-	-	-	-	-	-	-	-	-	-	-	
<b>Total Expenditure</b>		<b>211 603</b>	<b>211 603</b>	-	-	-	-	<b>85</b>	<b>85</b>	<b>211 688</b>	<b>214 659</b>	<b>219 907</b>	
<b>Surplus/(Deficit)</b>													
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) before taxation</b>		<b>3</b>	<b>3</b>	-	-	-	-	<b>(2)</b>	<b>(2)</b>	<b>2</b>	<b>(175 298)</b>	<b>(179 890)</b>	
Taxation		-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after taxation</b>		<b>3</b>	<b>3</b>	-	-	-	-	<b>(2)</b>	<b>(2)</b>	<b>2</b>	<b>(175 298)</b>	<b>(179 890)</b>	
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>		<b>3</b>	<b>3</b>	-	-	-	-	<b>(2)</b>	<b>(2)</b>	<b>2</b>	<b>(175 298)</b>	<b>(179 890)</b>	
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/ (Deficit) for the year</b>		<b>3</b>	<b>3</b>	-	-	-	-	<b>(2)</b>	<b>(2)</b>	<b>2</b>	<b>(175 298)</b>	<b>(179 890)</b>	

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

- The proposed budget adjustment on operating revenue totals to **R211.6 Million**. The total operating revenue has increased by **R83 Thousand**. The increase relates to additional grant on LGSETA and Insurance premium.
- The proposed budget adjustment on operating expenditure totals to **R211.6 Million** which comprises of **R211.4 Million** of operating expenditure and **R195 Thousand** of gains and losses. The operating expenditure increased by **R85 Thousand** from **R211.6 Million** approved budget.

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

DC40 Dr Kenneth Kaunda - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 24/02/2022

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	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
<b>R thousands</b>												
<b>Capital expenditure - Vote</b>												
<b>Multi-year expenditure to be adjusted</b>	2											
Vote 01 - Executive Council		-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Financial Services		-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Led & Planning		-	-	-	-	-	-	-	-	-	-	-
Vote 06 - Community Services		-	-	-	-	-	-	-	-	-	-	-
Vote 07 -		-	-	-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	3	-	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be adjusted</b>	2											
Vote 01 - Executive Council		10	10	-	-	-	-	-	-	10	10	11
Vote 02 - Municipal Manager		265	265	-	-	-	-	85	85	350	257	265
Vote 03 - Corporate Services		11 510	11 510	-	-	-	1 290	1 290	1 290	12 800	5 015	3 671
Vote 04 - Financial Services		150	150	-	-	-	130	130	130	280	82	79
Vote 05 - Led & Planning		96 350	96 350	-	-	-	(77 530)	(77 530)	18 820	12 052	14 054	14 054
Vote 06 - Community Services		9 020	9 020	-	-	-	770	770	9 790	1 296	1 218	1 218
Vote 07 -		-	-	-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		117 305	117 305	-	-	-	(75 255)	(75 255)	42 050	18 713	19 298	19 298
<b>Total Capital Expenditure - Vote</b>		117 305	117 305	-	-	-	(75 255)	(75 255)	42 050	18 713	19 298	19 298
<b>Capital Expenditure - Functional</b>												
<b>Governance and administration</b>		11 935	11 935	-	-	-	1 505	1 505	13 440	5 365	4 028	4 028
Executive and council		75	75	-	-	-	-	-	75	57	60	60
Finance and administration		11 660	11 660	-	-	-	1 420	1 420	13 080	5 036	3 750	3 750
Internal audit		200	200	-	-	-	85	85	285	210	216	216
<b>Community and public safety</b>		9 020	9 020	-	-	-	770	770	9 790	1 296	1 218	1 218
Community and social services		9 020	9 020	-	-	-	770	770	9 790	1 296	1 218	1 218
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		96 350	96 350	-	-	-	(77 530)	(77 530)	18 820	12 052	14 054	14 054
Planning and development		96 350	96 350	-	-	-	(77 530)	(77 530)	18 820	12 052	14 054	14 054
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	117 305	117 305	-	-	-	(75 255)	(75 255)	42 050	18 713	19 298	19 298
<b>Funded by:</b>												
National Government		-	-	-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	-	-	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>		90 000	90 000	-	-	-	(90 000)	(90 000)	-	-	-	-
<b>Internally generated funds</b>		27 305	27 305	-	-	-	14 745	14 745	42 050	18 713	19 298	19 298
<b>Total Capital Funding</b>		117 305	117 305	-	-	-	(75 255)	(75 255)	42 050	18 713	19 298	19 298

## 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 proposed budget adjustment on capital expenditure totals **R42 Million**. The capital decreased by **R75.2 Million** from **R117.3 Million** initially approved by Council.

## Table B6 - Adjustment Budget Financial Position

DC40 Dr Kenneth Kaunda - Table B6 Adjustments Budget Financial Position - 24/02/2022

Description	Ref	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
<b>R thousands</b>												
<b>ASSETS</b>												
<b>Current assets</b>												
Cash		52 906	52 906	--	--	--	--	(4 095)	(4 095)	48 811	32 300	10 646
Call Investment deposits	1	--	--	--	--	--	--	--	--	--	--	--
Consumer debtors	1	--	--	--	--	--	--	--	--	--	--	--
Other debtors		--	--	--	--	--	--	--	--	--	--	--
Current portion of long-term receivables		--	--	--	--	--	--	--	--	--	--	--
Inventory		--	--	--	--	--	--	--	--	--	--	--
<b>Total current assets</b>		<b>52 906</b>	<b>52 906</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>(4 095)</b>	<b>(4 095)</b>	<b>48 811</b>	<b>32 300</b>	<b>10 646</b>
<b>Non current assets</b>												
Long-term receivables		--	--	--	--	--	--	--	--	--	--	--
Investments		0	0	--	--	--	--	--	--	0	0	0
Investment property		--	--	--	--	--	--	--	--	--	--	--
Investment in Associate		--	--	--	--	--	--	--	--	--	--	--
Property, plant and equipment	1	134 739	134 739	--	--	--	--	(81 627)	(81 627)	53 112	40 187	41 767
Biological		--	--	--	--	--	--	--	--	--	--	--
Intangible		8 039	8 039	--	--	--	--	(1 410)	(1 410)	6 630	3 999	3 004
Other non-current assets		--	--	--	--	--	--	--	--	--	--	--
<b>Total non current assets</b>		<b>142 778</b>	<b>142 778</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>(83 037)</b>	<b>(83 037)</b>	<b>59 742</b>	<b>44 187</b>	<b>44 771</b>
<b>TOTAL ASSETS</b>		<b>195 684</b>	<b>195 684</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>(87 132)</b>	<b>(87 132)</b>	<b>108 552</b>	<b>76 487</b>	<b>55 417</b>
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
Bank overdraft		--	--	--	--	--	--	--	--	--	--	--
Borrowing		308	308	--	--	--	--	(308)	(308)	--	9 814	9 814
Consumer deposits		--	--	--	--	--	--	--	--	--	--	--
Trade and other payables		22 746	22 746	--	--	--	--	1 363	1 363	24 169	22 746	9 337
Provisions		3 895	3 895	--	--	--	--	(2 951)	(2 951)	944	3 895	3 895
<b>Total current liabilities</b>		<b>26 949</b>	<b>26 949</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>(1 896)</b>	<b>(1 896)</b>	<b>25 053</b>	<b>36 455</b>	<b>23 046</b>
<b>Non current liabilities</b>												
Borrowing	1	90 000	90 000	--	--	--	--	(90 000)	(90 000)	--	--	--
Provisions	1	13 364	13 364	--	--	--	--	987	987	14 351	13 364	13 364
<b>Total non current liabilities</b>		<b>103 364</b>	<b>103 364</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>(89 013)</b>	<b>(89 013)</b>	<b>14 351</b>	<b>13 364</b>	<b>13 364</b>
<b>TOTAL LIABILITIES</b>		<b>130 313</b>	<b>130 313</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>(90 909)</b>	<b>(90 909)</b>	<b>39 404</b>	<b>49 819</b>	<b>36 410</b>
<b>NET ASSETS</b>	2	<b>65 371</b>	<b>65 371</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>3 777</b>	<b>3 777</b>	<b>69 148</b>	<b>26 668</b>	<b>19 008</b>
<b>COMMUNITY WEALTH/EQUITY</b>												
Accumulated Surplus/(Deficit)		65 371	65 371	--	--	--	--	3 777	3 777	69 148	(149 565)	(161 090)
Reserves		--	--	--	--	--	--	--	--	--	--	--
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>65 371</b>	<b>65 371</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>3 777</b>	<b>3 777</b>	<b>69 148</b>	<b>(149 565)</b>	<b>(161 090)</b>

## MBRR Table B6 - Adjustment Budget Financial Position

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

This format of presenting the statement of financial position is aligned to GRAP, which is generally aligned to the international version which presents Assets less Liabilities as "accounting" Community Wealth. The order of items within each group illustrates items in

order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.

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

DC40 Dr Kenneth Kaunda - Table B7 Adjustments Budget Cash Flows - 24/02/2022

Description	Rel	Budget Year 2021/22									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2022/23	+2 2023/24
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>												
<b>Receipts</b>												
Property rates												
Service charges												
Other revenue		172 718	172 718					8	8	172 726	176 901	180 794
Transfers and Subsidies - Operational	1	33 688	33 688					75	75	33 763	33 276	33 664
Transfers and Subsidies - Capital	1											
Interest		5 200	5 200							5 200	5 418	5 657
Dividends												
<b>Payments</b>												
Suppliers and employees		(196 777)	(196 777)					(1 257)	(1 257)	(198 034)	(197 926)	(203 653)
Finance charges												
Transfers and Grants	1	(8 122)	(8 122)					1 172	1 172	(6 950)	(5 426)	(4 758)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>6 707</b>	<b>6 707</b>					<b>(2)</b>	<b>(2)</b>	<b>6 705</b>	<b>12 243</b>	<b>11 704</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>												
<b>Receipts</b>												
Proceeds on disposal of PPE												
Decrease (increase) in non-current receivables												
Decrease (increase) in non-current investments			0							0		
<b>Payments</b>												
Capital assets		(117 305)	(117 305)					75 255	75 255	(42 050)	(18 713)	(19 298)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(117 305)</b>	<b>(117 305)</b>					<b>75 255</b>	<b>75 255</b>	<b>(42 050)</b>	<b>(18 713)</b>	<b>(19 298)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>												
<b>Receipts</b>												
Short term loans												
Borrowing long term/financing		90 000	90 000					(90 000)	(90 000)			
Increase (decrease) in consumer deposits												
<b>Payments</b>												
Repayment of borrowing											(9 814)	(9 814)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>90 000</b>	<b>90 000</b>					<b>(90 000)</b>	<b>(90 000)</b>		<b>(9 814)</b>	<b>(9 814)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(20 598)</b>	<b>(20 598)</b>					<b>(14 747)</b>	<b>(14 747)</b>	<b>(35 344)</b>	<b>(16 284)</b>	<b>(17 408)</b>
Cash/cash equivalents at the year begin	2	53 074	53 074					45 911	45 911	98 985	32 300	19 646
Cash/cash equivalents at the year end	2	32 476	32 476					31 164	31 164	63 641	16 016	(6 762)

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

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

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

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

DC40 Dr Kenneth Kaunda - Table B8 Cash backed reserves/accumulated surplus reconciliation - 24/02/2022

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
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>Cash and investments available</b>												
Cash/cash equivalents at the year end	1	32 476	32 476	--	--	--	--	31 164	31 164	63 641	16 016	(9 762)
Other current investments > 90 days		20 430	20 430	--	--	--	--	(35 259)	(35 259)	(14 630)	16 284	17 408
Non current assets - Investments	1	0	0	--	--	--	--	--	--	0	0	0
<b>Cash and investments available:</b>		<b>52 906</b>	<b>52 906</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>(4 095)</b>	<b>(4 095)</b>	<b>48 811</b>	<b>32 300</b>	<b>16 646</b>
<b>Applications of cash and investments</b>												
Unspent conditional transfers		--	--	--	--	--	--	--	--	--	--	--
Unspent borrowing		--	--	--	--	--	--	--	--	--	--	--
Statutory requirements		--	--	--	--	--	--	--	--	--	--	--
Other working capital requirements	2	21 890	21 890	--	--	--	--	1 363	1 363	23 254	21 890	9 337
Other provisions		--	--	--	--	--	--	--	--	--	--	--
Long term investments committed		--	--	--	--	--	--	--	--	--	--	--
Reserves to be backed by cash/investments		--	--	--	--	--	--	--	--	--	--	--
<b>Total Application of cash and investments:</b>		<b>21 890</b>	<b>21 890</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>1 363</b>	<b>1 363</b>	<b>23 254</b>	<b>21 890</b>	<b>9 337</b>
<b>Surplus(shortfall)</b>		<b>31 016</b>	<b>31 016</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>(5 458)</b>	<b>(5 458)</b>	<b>25 557</b>	<b>10 410</b>	<b>1 309</b>

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

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

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

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



# Table A9 - Asset Management

DC40 Dr Kenneth Kaunda - Table B9 Asset Management - 24/02/2022

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 Adjuts.	Total Adjuts.	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		
<b>CAPITAL EXPENDITURE</b>												
<b>Total New Assets to be adjusted</b>	1	114 005	114 005	--	--	--	--	(75 455)	(75 455)	38 550	12 213	11 798
Roads Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Storm water Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Electrical Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Water Supply Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Sanitation Infrastructure		2 800	2 800	--	--	--	--	2 400	2 400	5 200	5 500	6 500
Solid Waste Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Rail Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Coastal Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Information and Communication Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Infrastructure		2 800	2 800	--	--	--	--	2 400	2 400	5 200	5 500	6 500
Community Facilities		90 800	90 800	--	--	--	--	(80 000)	(80 000)	10 800	250	230
Sport and Recreation Facilities		--	--	--	--	--	--	--	--	--	--	--
Community Assets		90 800	90 800	--	--	--	--	(80 000)	(80 000)	10 800	250	230
Heritage Assets		--	--	--	--	--	--	--	--	--	--	--
Revenue Generating		--	--	--	--	--	--	--	--	--	--	--
Non-revenue Generating		--	--	--	--	--	--	--	--	--	--	--
Investment properties		--	--	--	--	--	--	--	--	--	--	--
Operational Buildings		3 100	3 100	--	--	--	--	500	500	3 600	350	200
Housing		--	--	--	--	--	--	--	--	--	--	--
Other Assets	6	3 100	3 100	--	--	--	--	500	500	3 600	350	200
Biological or Cultivated Assets		--	--	--	--	--	--	--	--	--	--	--
Serivudes		--	--	--	--	--	--	--	--	--	--	--
Licences and Rights		7 390	7 390	--	--	--	--	(1 215)	(1 215)	6 175	3 350	2 355
Intangible Assets		7 390	7 390	--	--	--	--	(1 215)	(1 215)	6 175	3 350	2 355
Computer Equipment		3 200	3 200	--	--	--	--	2 500	2 500	5 700	1 205	1 010
Furniture and Office Equipment		715	715	--	--	--	--	310	310	1 025	233	237
Machinery and Equipment		2 900	2 900	--	--	--	--	50	50	2 950	1 325	1 266
Transport Assets		3 100	3 100	--	--	--	--	--	--	3 100	--	--
Land		--	--	--	--	--	--	--	--	--	--	--
Zoo's, Marine and Non-biological Animals		--	--	--	--	--	--	--	--	--	--	--
<b>Total Renewal of Existing Assets to be adjusted</b>	2	3 300	3 300	--	--	--	--	200	200	3 500	6 500	7 500
Roads Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Storm water Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Electrical Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Water Supply Infrastructure		3 300	3 300	--	--	--	--	200	200	3 500	6 500	7 500
Sanitation Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Solid Waste Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Rail Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Coastal Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Information and Communication Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Infrastructure		3 300	3 300	--	--	--	--	200	200	3 500	6 500	7 500
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		--	--	--	--	--	--	--	--	--	--	--
Serivudes		--	--	--	--	--	--	--	--	--	--	--
Licences and Rights		--	--	--	--	--	--	--	--	--	--	--
Intangible Assets		--	--	--	--	--	--	--	--	--	--	--
Computer Equipment		--	--	--	--	--	--	--	--	--	--	--
Furniture and Office Equipment		--	--	--	--	--	--	--	--	--	--	--
Machinery and Equipment		--	--	--	--	--	--	--	--	--	--	--
Transport Assets		--	--	--	--	--	--	--	--	--	--	--
Land		--	--	--	--	--	--	--	--	--	--	--
Zoo's, Marine and Non-biological Animals		--	--	--	--	--	--	--	--	--	--	--
<b>Total Upgrading of Existing Assets to be adjusted</b>	2a	--	--	--	--	--	--	--	--	--	--	--
Roads Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Storm water Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Electrical Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Water Supply Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Sanitation Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Solid Waste Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Rail Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Coastal Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Information and Communication Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Community Facilities		--	--	--	--	--	--	--	--	--	--	--
Sport and Recreation Facilities		--	--	--	--	--	--	--	--	--	--	--
Community Assets		--	--	--	--	--	--	--	--	--	--	--
Heritage Assets		--	--	--	--	--	--	--	--	--	--	--
Revenue Generating		--	--	--	--	--	--	--	--	--	--	--
Non-revenue Generating		--	--	--	--	--	--	--	--	--	--	--
Investment properties		--	--	--	--	--	--	--	--	--	--	--
Operational Buildings		--	--	--	--	--	--	--	--	--	--	--
Housing		--	--	--	--	--	--	--	--	--	--	--
Other Assets	6	--	--	--	--	--	--	--	--	--	--	--
Biological or Cultivated Assets		--	--	--	--	--	--	--	--	--	--	--
Serivudes		--	--	--	--	--	--	--	--	--	--	--
Licences and Rights		--	--	--	--	--	--	--	--	--	--	--
Intangible Assets		--	--	--	--	--	--	--	--	--	--	--
Computer Equipment		--	--	--	--	--	--	--	--	--	--	--
Furniture and Office Equipment		--	--	--	--	--	--	--	--	--	--	--
Machinery and Equipment		--	--	--	--	--	--	--	--	--	--	--
Transport Assets		--	--	--	--	--	--	--	--	--	--	--
Land		--	--	--	--	--	--	--	--	--	--	--
Zoo's, Marine and Non-biological Animals		--	--	--	--	--	--	--	--	--	--	--

<b>Total Capital Expenditure to be adjusted</b>	4	117 305	117 305	--	--	--	--	(75 255)	(75 255)	42 050	18 713	19 298
Roads Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Storm water Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Electrical Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Water Supply Infrastructure		3 300	3 300	--	--	--	200	200	3 500	6 500	7 500	--
Sanitation Infrastructure		2 800	2 800	--	--	--	2 400	2 400	5 200	5 500	6 500	--
Solid Waste Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Rail Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Coastal Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Information and Communication Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Infrastructure		6 100	6 100	--	--	--	2 600	2 600	8 700	12 000	14 000	--
Community Facilities		90 800	90 800	--	--	--	(80 000)	(80 000)	10 800	250	230	--
Sport and Recreation Facilities		--	--	--	--	--	--	--	--	--	--	--
Community Assets		90 800	90 800	--	--	--	(80 000)	(80 000)	10 800	250	230	--
Heritage Assets		--	--	--	--	--	--	--	--	--	--	--
Revenue Generating		--	--	--	--	--	--	--	--	--	--	--
Non-revenue Generating		--	--	--	--	--	--	--	--	--	--	--
Investment properties		--	--	--	--	--	--	--	--	--	--	--
Operational Buildings		3 100	3 100	--	--	--	500	500	3 600	350	200	--
Housing		--	--	--	--	--	--	--	--	--	--	--
Other Assets		3 100	3 100	--	--	--	500	500	3 600	350	200	--
Biological or Cultivated Assets		--	--	--	--	--	--	--	--	--	--	--
Servitudes		--	--	--	--	--	--	--	--	--	--	--
Licences and Rights		7 390	7 390	--	--	--	(1 215)	(1 215)	6 175	3 350	2 355	--
Intangible Assets		7 390	7 390	--	--	--	(1 215)	(1 215)	6 175	3 350	2 355	--
Computer Equipment		3 200	3 200	--	--	--	2 500	2 500	5 700	1 205	1 010	--
Furniture and Office Equipment		715	715	--	--	--	310	310	1 025	233	237	--
Machinery and Equipment		2 900	2 900	--	--	--	50	50	2 950	1 325	1 265	--
Transport Assets		3 100	3 100	--	--	--	--	--	3 100	--	--	--
Land		--	--	--	--	--	--	--	--	--	--	--
Zoo's, Marine and Non-biological Animals		--	--	--	--	--	--	--	--	--	--	--
<b>TOTAL CAPITAL EXPENDITURE to be adjusted</b>	4	117 305	117 305	--	--	--	(75 255)	(75 255)	42 050	18 713	19 298	
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	142 778	142 778	--	--	--	(84 090)	(84 090)	58 689	44 187	44 771	
Roads Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Storm water Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Electrical Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Water Supply Infrastructure		3 300	3 300	--	--	--	200	200	3 500	6 500	7 500	--
Sanitation Infrastructure		2 800	2 800	--	--	--	2 400	2 400	5 200	5 500	6 500	--
Solid Waste Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Rail Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Coastal Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Information and Communication Infrastructure		10 230	10 230	--	--	--	(7 733)	(7 733)	2 497	10 230	10 230	--
Infrastructure		16 330	16 330	--	--	--	(5 133)	(5 133)	11 197	22 230	24 230	--
Community Assets		90 554	90 554	--	--	--	(75 657)	(75 657)	14 898	4	(16)	--
Heritage Assets		--	--	--	--	--	--	--	--	--	--	--
Investment properties		--	--	--	--	--	--	--	--	--	--	--
Other Assets		8 171	8 171	--	--	--	(3 929)	(3 929)	4 241	5 421	5 271	--
Biological or Cultivated Assets		--	--	--	--	--	--	--	--	--	--	--
Intangible Assets		8 039	8 039	--	--	--	(1 410)	(1 410)	6 630	3 989	3 004	--
Computer Equipment		4 408	4 408	--	--	--	3 135	3 135	7 543	2 413	2 218	--
Furniture and Office Equipment		2 680	2 680	--	--	--	(710)	(710)	1 949	2 178	2 182	--
Machinery and Equipment		4 087	4 087	--	--	--	272	272	4 359	2 512	2 453	--
Transport Assets		6 530	6 530	--	--	--	(658)	(658)	7 872	5 430	5 439	--
Land		--	--	--	--	--	--	--	--	--	--	--
Zoo's, Marine and Non-biological Animals		--	--	--	--	--	--	--	--	--	--	--
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	142 778	142 778	--	--	--	(84 090)	(84 090)	58 689	44 187	44 771	
<b>EXPENDITURE OTHER ITEMS</b>												
Depreciation & asset impairment		6 704	6 704	--	--	--	--	--	6 704	5 986	7 249	--
Repairs and Maintenance by asset class	3	4 152	4 152	--	--	--	(1 230)	(1 230)	2 922	4 035	3 829	--
Roads Infrastructure		1 000	1 000	--	--	--	(200)	(200)	800	750	400	--
Storm water Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Electrical Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Water Supply Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Sanitation Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Solid Waste Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Rail Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Coastal Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Information and Communication Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Infrastructure		1 000	1 000	--	--	--	(200)	(200)	800	750	400	--
Community Facilities		--	--	--	--	--	--	--	--	--	--	--
Sport and Recreation Facilities		--	--	--	--	--	--	--	--	--	--	--
Community Assets		--	--	--	--	--	--	--	--	--	--	--
Heritage Assets		--	--	--	--	--	--	--	--	--	--	--
Revenue Generating		--	--	--	--	--	--	--	--	--	--	--
Non-revenue Generating		--	--	--	--	--	--	--	--	--	--	--
Investment properties		--	--	--	--	--	--	--	--	--	--	--
Operational Buildings		1 000	1 000	--	--	--	(500)	(500)	500	1 042	1 088	--
Housing		--	--	--	--	--	--	--	--	--	--	--
Other Assets		1 000	1 000	--	--	--	(500)	(500)	500	1 042	1 088	--
Biological or Cultivated Assets		--	--	--	--	--	--	--	--	--	--	--
Servitudes		--	--	--	--	--	--	--	--	--	--	--
Licences and Rights		--	--	--	--	--	--	--	--	--	--	--
Intangible Assets		--	--	--	--	--	--	--	--	--	--	--
Computer Equipment		1 300	1 300	--	--	--	(280)	(280)	1 020	1 355	1 414	--
Furniture and Office Equipment		102	102	--	--	--	--	--	102	107	111	--
Machinery and Equipment		200	200	--	--	--	(50)	(50)	150	208	218	--
Transport Assets		550	550	--	--	--	(200)	(200)	350	573	588	--
Land		--	--	--	--	--	--	--	--	--	--	--
Zoo's, Marine and Non-biological Animals		--	--	--	--	--	--	--	--	--	--	--
<b>TOTAL EXPENDITURE OTHER ITEMS to be adjusted</b>	6	10 856	10 856	--	--	--	(1 230)	(1 230)	9 626	11 020	11 079	
Renewal and upgrading of Existing Assets as % of total capex		2.8%	2.8%						8.3%	34.7%	38.9%	
Renewal and upgrading of Existing Assets as % of deprecn"		49.2%	49.2%						52.2%	93.0%	103.5%	
R&M as a % of PPE		2.9%	2.9%						5.0%	9.1%	8.6%	
Renewal and upgrading and R&M as a % of PPE		5.2%	5.2%						10.9%	23.8%	25.3%	

# 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 - 24/02/2022

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

## PART 2: SUPPORTING DOCUMENTATION

### 2.1. Adjustment Budget Assumptions

The 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)**
- It will also be aligned with the Revised Service Year Delivery and Budget Implementation Plan.

### 2.2. Adjustments to Adjustment Budget Funding

In the 1st Adjustment Budget, the total operating revenue was adjusted to **R211.6 Million** from **R211.6 Million**. The total operating revenue has increased by **R83 Thousand**. The increase relates to additional grant on Grants received on LGSETA and Insurance premium

### Summary of revenue classified by main revenue source

DC40 Dr Kenneth Kaunda - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 24/02/2022

Description	Ref	Budget Year 2021/22									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2022/23	+2 2023/24
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>Revenue By Source</b>												
Property rates	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments		5 200	5 200	-	-	-	-	-	-	5 200	5 418	5 657
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-
Licences and permits		500	500	-	-	-	-	-	-	500	521	544
Agency services		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		33 688	33 688	-	-	-	-	75	75	33 763	33 276	33 664
Other revenue	2	172 218	172 218	-	-	-	-	8	8	172 226	148	152
Gains		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>211 606</b>	<b>211 606</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>83</b>	<b>83</b>	<b>211 689</b>	<b>39 361</b>	<b>40 017</b>

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

DC40 Dr Kenneth Kaunda - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 24/02/2022

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	
R thousands		A	2 A1	3 B	4 C	5 D	6 E	7 F		
<b>EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:</b>	1									
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		6 040	6 040	--	--	27 648	27 648	33 688	6 247	6 476
Equitable Share		2 562	2 562	--	--	25 490	25 490	28 052	2 670	2 787
Expanded Public Works Programme Integrated Grant		--	--	--	--	2 122	2 122	2 122	--	--
Local Government Financial Management Grant		963	963	--	--	37	37	1 000	1 004	1 048
Municipal Disaster Relief Grant		--	--	--	--	--	--	--	--	--
Rural Road Asset Management Systems Grant		2 514	2 514	--	--	--	--	2 514	2 573	2 641
<b>Provincial Government:</b>		--	--	--	--	--	--	--	--	--
<b>District Municipality:</b>		--	--	--	--	--	--	--	--	--
<b>Other grant providers:</b>		972	972	--	--	480	480	1 452	1 072	872
Education Training and Development Practices SETA		972	972	--	--	480	480	1 452	1 072	872
Local Government Water and Related Service SETA		--	--	--	--	--	--	--	--	--
<b>Total operating expenditure of Transfers and Grants:</b>		7 012	7 012	--	--	28 128	28 128	35 140	7 319	7 348
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		--	--	--	--	--	--	--	--	--
Rural Road Asset Management Systems Grant		--	--	--	--	--	--	--	--	--
<b>Provincial Government:</b>		--	--	--	--	--	--	--	--	--
<b>District Municipality:</b>		--	--	--	--	--	--	--	--	--
<b>Other grant providers:</b>		--	--	--	--	--	--	--	--	--
<b>Total capital expenditure of Transfers and Grants</b>		--	--	--	--	--	--	--	--	--
<b>Total capital expenditure of Transfers and Grants</b>		7 012	7 012	--	--	28 128	28 128	35 140	7 319	7 348

## 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 - 24/02/2022

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
R thousands		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H	+1 2022/23	+2 2023/24
<b>Cash transfers to other municipalities</b>	1											
<b>TOTAL ALLOCATIONS TO MUNICIPALITIES:</b>												
<b>Cash transfers to Entities/Other External Mechanisms</b>	2											
<i>Ts, O, M, Munic Ent</i>												
<b>TOTAL ALLOCATIONS TO ENTITIES/EMs'</b>												
<b>Cash transfers to other Organs of State</b>	3											
<b>TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:</b>												
<b>Cash transfers to other Organisations</b>	4											
<i>Non Prof: Tourism</i>		100	100							100	104	109
<i>Non Prof: Unspecified</i>												
<i>Priv Ent: Subs N-Fin Entpr - Product</i>		100	100							100	104	109
<b>TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:</b>		200	200							200	208	218
<b>TOTAL CASH TRANSFERS</b>	5	200	200							200	208	218
<b>Non-cash transfers to other municipalities</b>	1											
<i>Dm Nr: Dr Kk - Environ Protection</i>												
<i>Dm Nr: Dr Kk - Finance &amp; Admin</i>												
<b>TOTAL ALLOCATIONS TO MUNICIPALITIES:</b>												
<b>Non-cash transfers to Entities/Other External Mechanisms</b>	2											
<b>TOTAL ALLOCATIONS TO ENTITIES/EMs'</b>												
<b>Non-cash transfers to other Organs of State</b>	3											
<b>TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:</b>												
<b>Non-cash transfers to other Organisations</b>	4											
<b>TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:</b>												
<b>TOTAL NON-CASH TRANSFERS</b>	5											
<b>TOTAL TRANSFERS</b>		200	200							200	208	218

## 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 adjustment on Remuneration of Councillors totals to **R10.8 Million**. The Remuneration of Councillors has reduced by **R2.2 Million** from the approved budget of **R13 Million**.

## Senior Officials and Municipal Staff

The proposed Adjustment Budget on employee related cost totals to **R116 Million**. The Employee Related Costs has reduced by **R3 Million** from the approved budget of **R119 Million**.

DC40 Dr Kenneth Kaunda - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 24/02/2022

Summary of remuneration	Ref	Budget Year 2021/22										% change	
		Original Budget A	Prior Adjusted S A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H			
<b>R thousands</b>													
<b>Councillors (Political Office Bearers plus Other)</b>													
Basic Salaries and Wages		8 785	8 785					(1 694)	(1 694)	7 091		-19,3%	
Pension and UIF Contributions		750	750					(283)	(283)	467		-37,8%	
Medical Aid Contributions		384	384					(193)	(193)	192		-50,1%	
Motor Vehicle Allowance		1 569	1 569					70	70	1 639		4,6%	
Cellphone Allowance		886	886					(50)	(50)	836			
Housing Allowances													
Other benefits and allowances		700	700					(100)	(100)	600			
<b>Sub Total - Councillors</b>		<b>13 075</b>	<b>13 075</b>					<b>(2 250)</b>	<b>(2 250)</b>	<b>10 825</b>		<b>-17,2%</b>	
<b>% Increase</b>										<b>(0)</b>			
<b>Senior Managers of the Municipality</b>													
Basic Salaries and Wages		5 742	5 742					(125)	(125)	5 617		2,2%	
Pension and UIF Contributions													
Medical Aid Contributions		72	72					(72)	(72)				
Overtime													
Performance Bonus		242	242					57	57	299			
Motor Vehicle Allowance		889	889					285	285	1 174		32,1%	
Cellphone Allowance		150	150					11	11	161		7,4%	
Housing Allowances													
Other benefits and allowances													
Payments in lieu of leave													
Long service awards													
Post-retirement benefit obligations													
<b>Sub Total - Senior Managers of Municipality</b>	5	<b>7 095</b>	<b>7 095</b>					<b>156</b>	<b>156</b>	<b>7 251</b>		<b>2,2%</b>	
<b>% Increase</b>										<b>0</b>			
<b>Other Municipal Staff</b>													
Basic Salaries and Wages		72 818	72 818					(7 419)	(7 419)	65 399		-10,2%	
Pension and UIF Contributions		11 466	11 466					(88)	(88)	11 378		-0,8%	
Medical Aid Contributions		4 405	4 405					1 030	1 030	5 435		23,4%	
Overtime													
Performance Bonus		4 987	4 987					(167)	(167)	4 820			
Motor Vehicle Allowance		9 086	9 086					(100)	(100)	8 986		-1,1%	
Cellphone Allowance		1 261	1 261					164	164	1 425		13,0%	
Housing Allowances		616	616					3	3	619			
Other benefits and allowances		2 954	2 954					561	561	3 514			
Payments in lieu of leave		4 016	4 016					2 225	2 225	6 241		55,4%	
Long service awards								555	555	555		#DIV/0!	
Post-retirement benefit obligations		314	314					80	80	394		25,6%	
<b>Sub Total - Other Municipal Staff</b>	5	<b>111 921</b>	<b>111 921</b>					<b>(3 156)</b>	<b>(3 156)</b>	<b>108 765</b>		<b>-2,8%</b>	
<b>% Increase</b>													
<b>Total Parent Municipality</b>		<b>132 091</b>	<b>132 091</b>					<b>(5 250)</b>	<b>(5 250)</b>	<b>126 841</b>		<b>-4,0%</b>	
<b>Board Members of Entities</b>													
Basic Salaries and Wages													
Pension and UIF Contributions													
Medical Aid Contributions													
Overtime													
Performance Bonus													
Motor Vehicle Allowance													
Cellphone Allowance													
Housing Allowances													
Other benefits and allowances													
Board Fees													
Payments in lieu of leave													
Long service awards													
Post-retirement benefit obligations													
<b>Sub Total - Board Members of Entities</b>	5												
<b>% Increase</b>													
<b>Senior Managers of Entities</b>													
Basic Salaries and Wages													
Pension and UIF Contributions													
Medical Aid Contributions													
Overtime													
Performance Bonus													
Motor Vehicle Allowance													
Cellphone Allowance													
Housing Allowances													
Other benefits and allowances													
Payments in lieu of leave													
Long service awards													
Post-retirement benefit obligations													
<b>Sub Total - Senior Managers of Entities</b>	5												
<b>% Increase</b>													
<b>Other Staff of Entities</b>													
Basic Salaries and Wages													
Pension and UIF Contributions													
Medical Aid Contributions													
Overtime													
Performance Bonus													
Motor Vehicle Allowance													
Cellphone Allowance													
Housing Allowances													
Other benefits and allowances													
Payments in lieu of leave													
Long service awards													
Post-retirement benefit obligations													
<b>Sub Total - Other Staff of Entities</b>	5												
<b>% Increase</b>													
<b>Total Municipal Entities</b>													
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>132 091</b>	<b>132 091</b>					<b>(5 250)</b>	<b>(5 250)</b>	<b>126 841</b>		<b>-4,0%</b>	
<b>% Increase</b>													
<b>TOTAL MANAGERS AND STAFF</b>		<b>119 016</b>	<b>119 016</b>					<b>(3 000)</b>	<b>(3 000)</b>	<b>116 016</b>		<b>-2,5%</b>	

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

The 2021/2022 Revised Service Delivery and Budget Implementation Plan (SDBIP) is compiled in terms of Municipal Finance Management Act No. 56 of 2003, Section 54(1) (c) which states on receipt of a statement or report submitted by the accounting officer of the municipality in terms of Section 71 or 72, the mayor must consider, and, if necessary, make any revisions to the Service Delivery and Budget Implementation Plan, provided that revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustment budget.

## 2.7. Adjustments to capital expenditure

The proposed Adjustment Budget on capital expenditure amounts to **R42 Million**. The capital expenditure decreased by **R75.2 million** from the **R117.3 Million** approved Budget (see table below).

### Summary of Capital Expenditure per Department

	DEPARTMENT	CURRENT YEAR 2021/ 2022				REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
		Budget	Budget Virements	Adjustments	Adjusted Budget	Curr Mth Expend (Jan)	YTD Movement	Balance	% Exp
1	EXECUTIVE MAYOR	10 000,00	-	-	10 000,00	-	-	10 000,00	-
2	SPEAKER	-	-	-	-	-	-	-	-
3	CHIEF WHIP	-	-	-	-	-	-	-	-
4	COUNCILLORS	-	-	-	-	-	-	-	-
5	MUNICIPAL MANAGER ADMINISTRATION	65 000,00	-	-	65 000,00	-	-	65 000,00	-
6	INTERNAL AUDIT	200 000,00	-	85 000,00	285 000,00	-	-	285 000,00	-
7	CORPORATE SERVICES	11 510 000,00	-	1 290 000,00	12 800 000,00	49 400,00	1 267 361,85	11 532 638,15	9,90
8	BUDGET AND TREASURY	150 000,00	-	130 000,00	280 000,00	-	-	280 000,00	-
9	LED & PLANNING	96 350 000,00	-	77 530 000,00	18 820 000,00	1 069 020,50	2 786 720,56	16 033 279,44	-
10	COMMUNITY SERVICES	9 020 000,00	-	770 000,00	9 790 000,00	67 014,00	128 691,55	9 661 308,45	1,31
	<b>TOTAL</b>	<b>117 305 000,00</b>	<b>-</b>	<b>- 75 255 000,00</b>	<b>42 050 000,00</b>	<b>1 185 434,50</b>	<b>4 182 773,96</b>	<b>37 867 226,04</b>	<b>9,95</b>



## 2.8. Other supporting documents

DC40 Dr Kenneth Kaunda - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 24/02/2022

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	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Revenue by Vote</b>																
Vote 01 - Executive Council		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 02 - Municipal Manager		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 03 - Corporate Services		--	--	--	--	75	--	--	--	15	15	15	(49)	75	--	--
Vote 04 - Financial Services		83 403	1 140	(882)	200	9	67 146	1 475	1	17 208	17 208	17 208	2 355	206 478	36 267	36 832
Vote 05 - Led & Planning		--	--	--	--	--	2 640	--	--	386	386	386	837	4 636	2 573	2 641
Vote 06 - Community Services		32	22	30	42	55	38	39	--	42	42	42	115	599	521	544
Vote 07 --		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 08 --		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 09 --		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 10 -		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 11 -		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 12 -		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 13 -		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 14 -		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 15 - Other		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
<b>Total Revenue by Vote</b>		<b>83 436</b>	<b>1 162</b>	<b>(653)</b>	<b>242</b>	<b>139</b>	<b>68 824</b>	<b>1 515</b>	<b>1</b>	<b>17 650</b>	<b>17 650</b>	<b>17 650</b>	<b>3 272</b>	<b>211 689</b>	<b>39 361</b>	<b>40 017</b>
<b>Expenditure by Vote</b>																
Vote 01 - Executive Council		849	932	929	1 157	119	1 115	1 908	1 100	1 393	1 393	1 393	7 867	20 256	24 274	25 472
Vote 02 - Municipal Manager		2 806	3 368	3 619	4 924	4 545	5 551	3 645	3 216	4 318	4 318	4 318	3 495	48 126	47 214	49 552
Vote 03 - Corporate Services		1 856	2 044	3 238	1 973	2 442	2 353	2 490	2 317	2 116	2 116	2 116	4 442	29 503	35 274	35 463
Vote 04 - Financial Services		1 259	2 463	2 835	1 846	2 197	2 867	9 186	1 422	2 471	2 471	2 471	(1 664)	29 886	30 007	29 497
Vote 05 - Led & Planning		916	1 385	3 271	1 888	1 898	2 114	2 350	1 735	2 527	2 527	2 527	6 328	29 467	25 252	25 032
Vote 06 - Community Services		3 387	3 506	3 659	4 947	4 807	4 570	11 657	4 102	4 826	4 826	4 826	(661)	54 450	52 558	54 890
Vote 07 --		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 08 --		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 09 --		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 10 -		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 11 -		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 12 -		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 13 -		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 14 -		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 15 - Other		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
<b>Total Expenditure by Vote</b>		<b>11 072</b>	<b>13 729</b>	<b>17 550</b>	<b>16 738</b>	<b>16 008</b>	<b>18 600</b>	<b>31 435</b>	<b>13 894</b>	<b>17 651</b>	<b>17 651</b>	<b>17 651</b>	<b>19 707</b>	<b>211 688</b>	<b>214 656</b>	<b>219 907</b>
<b>Surplus/ (Deficit)</b>		<b>72 363</b>	<b>(12 567)</b>	<b>(18 402)</b>	<b>(16 495)</b>	<b>(15 869)</b>	<b>51 224</b>	<b>(29 924)</b>	<b>(13 893)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(16 435)</b>	<b>2</b>	<b>(175 296)</b>	<b>(179 890)</b>

DC40 Dr Kenneth Kaunda - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 24/02/2022

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	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget			
<b>R thousands</b>																			
<b>Revenue - Functional</b>																			
<b>Governance and administration</b>		63 403	1 140	(862)	200	84	67 146	1 475	1	17 222	17 222	17 222	2 320	206 553	36 267	36 832			
Executive and council																			
Finance and administration		63 403	1 140	(862)	200	84	67 146	1 475	1	17 222	17 222	17 222	2 320	206 553	36 267	36 832			
Internal audit																			
<b>Community and public safety</b>		32	22	30	42	55	38	39		42	42	42	115	500	521	544			
Community and social services		32	22	30	42	55	38	39		42	42	42	115	500	521	544			
Sport and recreation																			
Public safety																			
Housing																			
Health																			
<b>Economic and environmental services</b>							2 840			386	386	386	837	4 636	2 573	2 641			
Planning and development							2 840			386	386	386	837	4 636	2 573	2 641			
Road transport																			
Environmental protection																			
<b>Trading services</b>																			
Energy services																			
Water management																			
Waste water management																			
Waste management																			
Other																			
<b>Total Revenue - Functional</b>		<b>63 436</b>	<b>1 162</b>	<b>(853)</b>	<b>242</b>	<b>139</b>	<b>69 824</b>	<b>1 515</b>	<b>1</b>	<b>17 650</b>	<b>17 650</b>	<b>17 650</b>	<b>3 272</b>	<b>211 889</b>	<b>39 351</b>	<b>40 917</b>			
<b>Expenditure - Functional</b>																			
<b>Governance and administration</b>		6 769	8 837	10 621	9 903	9 302	11 917	17 232	8 057	10 298	10 298	10 298	14 238	127 771	136 759	139 984			
Executive and council		3 165	3 713	4 100	5 545	4 154	6 123	4 677	3 837	5 138	5 138	5 138	10 573	61 503	64 361	67 628			
Finance and administration		3 115	4 537	6 073	3 821	4 639	5 251	11 678	3 739	4 567	4 567	4 567	2 777	59 389	65 281	64 960			
Internal audit		480	587	448	536	509	543	677	461	573	573	573	889	6 879	7 126	7 396			
<b>Community and public safety</b>		3 387	3 506	3 659	4 947	4 807	4 570	11 857	4 096	4 826	4 826	4 826	(856)	54 450	52 598	54 690			
Community and social services		3 387	3 506	3 659	4 947	4 807	4 570	11 857	4 096	4 826	4 826	4 826	(856)	54 450	52 598	54 690			
Sport and recreation																			
Public safety																			
Housing																			
Health																			
<b>Economic and environmental services</b>		918	1 386	3 271	1 888	1 898	2 114	2 350	1 740	2 527	2 527	2 527	6 323	29 467	25 292	25 092			
Planning and development		918	1 386	3 271	1 888	1 898	2 114	2 350	1 740	2 527	2 527	2 527	6 323	29 467	25 292	25 092			
Road transport																			
Environmental protection													(5)						
<b>Trading services</b>																			
Energy services																			
Water management																			
Waste water management																			
Waste management																			
Other																			
<b>Total Expenditure - Functional</b>		<b>11 072</b>	<b>13 729</b>	<b>17 550</b>	<b>16 738</b>	<b>16 008</b>	<b>18 600</b>	<b>31 439</b>	<b>13 894</b>	<b>17 651</b>	<b>17 651</b>	<b>17 651</b>	<b>19 707</b>	<b>211 688</b>	<b>214 659</b>	<b>219 907</b>			
<b>Surplus/(Deficit) 1.</b>		<b>72 363</b>	<b>(12 567)</b>	<b>(18 402)</b>	<b>(16 495)</b>	<b>(15 869)</b>	<b>51 224</b>	<b>(29 924)</b>	<b>(13 893)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(18 435)</b>	<b>2</b>	<b>(175 298)</b>	<b>(179 890)</b>			

DC40 Dr Kenneth Kaunda - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 24/02/2022

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	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget			
<b>R thousands</b>																			
<b>Revenue By Source</b>																			
Property rates																			
Service charges - electricity revenue																			
Service charges - water revenue																			
Service charges - sanitation revenue																			
Service charges - refuse revenue																			
Rental of facilities and equipment																			
Interest earned - external investments		15	1 120	(897)	191	9	13	1 466		433	433	433	1 583	5 200	5 418	5 657			
Interest earned - outstanding debts																			
Dividends received																			
Fines, penalties and forfeits																			
Licences and permits		32	22	30	42	55	38	39		42	42	42	115	500	521	544			
Agency services																			
Transfers and subsidies		11 693				79	12 995			2 822	2 822	2 822	1 138	33 789	33 276	33 984			
Other revenue		71 700	20	14	9		57 376	9	1	14 353	14 353	14 353	36	172 226	146	152			
Gains																			
<b>Total Revenue</b>		<b>83 436</b>	<b>1 162</b>	<b>(853)</b>	<b>242</b>	<b>139</b>	<b>69 824</b>	<b>1 515</b>	<b>1</b>	<b>17 650</b>	<b>17 650</b>	<b>17 650</b>	<b>3 272</b>	<b>211 889</b>	<b>39 351</b>	<b>40 917</b>			
<b>Expenditure By Type</b>																			
Employee related costs		8 790	8 904	8 985	11 190	9 909	9 954	9 423	6 776	9 348	9 318	9 318	12 428	116 016	124 648	130 341			
Remuneration of councillors		849	870	868	917	6	566	1 131	883	642	640	640	2 416	10 625	13 624	14 223			
Debt repayment																			
Depreciation & asset impairment																			
Finance charges																			
Bulk purchases - electricity																			
Inventory consumed		137	225	449	428	286	363	342	519	394	394	394	478	4 408	4 322	4 246			
Contracted services		508	2 177	4 305	2 113	2 725	4 167	1 487	3 298	3 510	3 510	3 510	2 852	34 183	26 956	27 348			
Transfers and subsidies			80	522	156	247	264	184	(1 389)	445	445	445	5 553	6 560	5 426	4 758			
Other expenditure		798	1 473	2 422	1 934	2 834	2 885	2 635	1 682	2 766	2 765	2 785	7 613	32 622	32 460	31 743			
Losses													(16 654)						
<b>Total Expenditure</b>		<b>11 072</b>	<b>13 729</b>	<b>17 550</b>	<b>16 738</b>	<b>16 008</b>	<b>18 600</b>	<b>31 439</b>	<b>13 894</b>	<b>17 651</b>	<b>17 651</b>	<b>17 651</b>	<b>19 707</b>	<b>211 688</b>	<b>214 659</b>	<b>219 907</b>			
<b>Surplus/(Deficit)</b>		<b>72 363</b>	<b>(12 567)</b>	<b>(18 402)</b>	<b>(16 495)</b>	<b>(15 869)</b>	<b>51 224</b>	<b>(29 924)</b>	<b>(13 893)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(18 435)</b>	<b>2</b>	<b>(175 298)</b>	<b>(179 890)</b>			
<b>Transfers and subsidies - capital (monetary allocations)</b>																			
(National / Provincial and District)																			
(National / Provincial Departmental Agencies / Households)																			
Non-profit Institutions / Private Enterprises / Public Corporations / Higher Educational Institutions)																			
Transfer and subsidies - capital (in-kind - all)																			
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>72 363</b>	<b>(12 567)</b>	<b>(18 402)</b>	<b>(16 495)</b>	<b>(15 869)</b>	<b>51 224</b>	<b>(29 924)</b>	<b>(13 893)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(18 435)</b>	<b>2</b>	<b>(175 298)</b>	<b>(179 890)</b>			

DC40 Dr Kenneth Kaunda - Supporting Table SB15 Adjustments Budget - monthly cash flow - 24/02/2022

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
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>Cash Receipts By Source</b>	1															
Property rates																
Service charges - electricity revenue																
Service charges - water revenue																
Service charges - sanitation revenue																
Service charges - refuse																
Rental of facilities and equipment																
Interest earned - external investments		15	10	11	8	9	13	3		433	433	433	3 831	5 200	5 418	5 667
Interest earned - outstanding debtors																
Dividends received																
Fines, penalties and forfeits																
Licenses and permits		32	22	30	42	55	36	39		42	42	42	115	500	521	544
Agency services																
Transfers and Subsidies - Operational			1 531				854			2 814	2 814	2 814	22 837	33 763	33 276	33 664
Other revenue		184 124	34 958	333	15 862	19	127 192	66 329		14 352	14 352	14 352	(259 687)	172 226	176 380	180 250
<b>Cash Receipts by Source</b>		<b>184 171</b>	<b>36 581</b>	<b>373</b>	<b>16 913</b>	<b>84</b>	<b>128 197</b>	<b>66 371</b>	<b>-</b>	<b>17 841</b>	<b>17 841</b>	<b>17 841</b>	<b>(274 663)</b>	<b>211 689</b>	<b>215 595</b>	<b>220 115</b>
<b>Other Cash Flows by Source</b>																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		1 760											(1 760)			
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/financing																
Increase (decrease) in consumer deposits																
Decrease (increase) in non-current receivables																
Decrease (increase) in non-current investments																
<b>Total Cash Receipts by Source</b>		<b>185 931</b>	<b>36 581</b>	<b>373</b>	<b>16 913</b>	<b>84</b>	<b>128 197</b>	<b>66 371</b>	<b>-</b>	<b>17 841</b>	<b>17 841</b>	<b>17 841</b>	<b>(274 663)</b>	<b>211 689</b>	<b>215 595</b>	<b>220 115</b>
<b>Cash Payments by Type</b>																
Employee related costs		(4)	176	154	181	768	(401)	(628)		10 570	10 570	10 570	94 885	126 841	138 472	144 565
Remuneration of councillors																
Finance charges																
Bulk purchases - Electricity																
Acquisitions - water & other inventory										367	367	367	3 306	4 408	4 322	4 246
Contracted services										2 847	2 847	2 847	25 622	34 163	26 966	27 346
Transfers and grants - other municipalities										579	579	579	5 212	6 590	5 426	4 758
Transfers and grants - other																
Other expenditure		(1 549)	(3 082)	(3 476)	(7 539)	(3 262)	(1 985)	(3 353)		2 718	2 718	2 718	48 753	32 622	32 460	31 743
<b>Cash Payments by Type</b>		<b>(1 553)</b>	<b>(2 906)</b>	<b>(3 322)</b>	<b>(7 358)</b>	<b>(2 495)</b>	<b>(2 388)</b>	<b>(4 921)</b>	<b>-</b>	<b>17 082</b>	<b>17 082</b>	<b>17 082</b>	<b>177 779</b>	<b>204 984</b>	<b>207 674</b>	<b>212 697</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets			817	1 517	251	196	162	1 195		3 504	3 504	3 504	27 409	42 050	18 713	19 296
Repayment of borrowing															9 814	9 814
Other Cash Flows/Payments																
<b>Total Cash Payments by Type</b>		<b>(1 553)</b>	<b>(2 089)</b>	<b>(1 805)</b>	<b>(7 107)</b>	<b>(2 299)</b>	<b>(2 226)</b>	<b>(2 826)</b>	<b>-</b>	<b>20 586</b>	<b>20 586</b>	<b>20 586</b>	<b>205 188</b>	<b>247 034</b>	<b>236 201</b>	<b>241 789</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>187 484</b>	<b>38 656</b>	<b>2 178</b>	<b>23 020</b>	<b>2 383</b>	<b>(30 420)</b>	<b>69 207</b>	<b>-</b>	<b>(2 845)</b>	<b>(2 845)</b>	<b>(2 845)</b>	<b>(479 851)</b>	<b>(36 346)</b>	<b>(20 606)</b>	<b>(21 654)</b>
Cash/cash equivalents at the month/year beginning		98 985	288 495	326 119	327 298	350 318	352 700	483 121	552 328	549 383	546 437	543 492	543 492	98 985	63 641	43 035
Cash/cash equivalents at the month/year end		286 469	325 151	327 298	350 318	352 700	483 121	552 328	549 383	546 437	543 492	543 492	63 641	63 641	43 035	21 381

DC40 Dr Kenneth Kaunda - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 24/02/2022

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
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>Multi-year expenditure appropriation</b>	1															
Vote 01 - Executive Council																
Vote 02 - Municipal Manager																
Vote 03 - Corporate Services																
Vote 04 - Financial Services																
Vote 05 - Led & Planning																
Vote 06 - Community Services																
Vote 07 -																
Vote 08 -																
Vote 09 -																
Vote 10 -																
Vote 11 -																
Vote 12 -																
Vote 13 -																
Vote 14 -																
Vote 15 - Other																
<b>Capital Multi-year expenditure sub-total</b>	3															
<b>Single-year expenditure appropriation</b>																
Vote 01 - Executive Council										1	1	1	7	10	10	11
Vote 02 - Municipal Manager										39	36	39	233	350	267	265
Vote 03 - Corporate Services				517	251	134	162	48	1 197	1 211	1 211	1 211	6 756	12 800	5 015	3 671
Vote 04 - Financial Services										12	39	39	182	280	82	78
Vote 05 - Led & Planning			808	861		18		1 069	896	(5 838)	(5 838)	(5 838)	32 692	18 820	12 652	14 064
Vote 06 - Community Services			9	9		44		67	57	825	825	825	7 130	9 790	1 295	1 218
Vote 07 -																
Vote 08 -																
Vote 09 -																
Vote 10 -																
Vote 11 -																
Vote 12 -																
Vote 13 -																
Vote 14 -																
Vote 15 - Other																
<b>Capital single-year expenditure sub-total</b>	3		817	1 517	251	196	162	1 195	2 162	(3 724)	(3 724)	(3 724)	46 931	42 050	18 713	19 296
<b>Total Capital Expenditure</b>	2		817	1 517	251	196	162	1 195	2 162	(3 724)	(3 724)	(3 724)	46 931	42 050	18 713	19 296

DC40 Dr Kenneth Kaunda - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 24/02/2022

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 2022/23	Budget Year 2023/24	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
<b>R thousands</b>																	
<b>Capital Expenditure - Functional</b>																	
<b>Governance and administration</b>				617	251	134	162	48	1 209	1 290	1 290	1 290	7 149	13 440	6 965	4 026	
Executive and council													56	75	57	59	
Finance and administration				617	251	134	162	48	1 209	1 290	1 290	1 290	6 908	13 080	5 098	3 750	
Internal audit													34	34	216	216	
<b>Community and public safety</b>			9	9		44		67	57	825	825	825	7 130	9 790	1 296	1 218	
Community and social services			9	9		44		67	57	825	825	825	7 130	9 790	1 296	1 218	
Sport and recreation																	
Public safety																	
Housing																	
Health																	
<b>Economic and environmental services</b>			808	891		18		1 069	896	(5 838)	(5 838)	(5 838)	32 052	18 920	12 052	14 054	
Planning and development			808	891		18		1 069	896	(5 838)	(5 838)	(5 838)	32 052	18 920	12 052	14 054	
Road transport																	
Environmental protection																	
<b>Trading services</b>																	
Energy services																	
Water management																	
Waste water management																	
Waste management																	
<b>Other</b>																	
<b>Total Capital Expenditure - Functional</b>			817	1 517	251	196	162	1 185	2 182	(3 724)	(3 724)	(3 724)	46 931	42 060	19 713	19 208	

DCAO Dr Kenneth Kaunda - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 24/02/2022

Description	Ref	Budget Year 2021/22										Budget Year -	Budget Year +2	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Uniform Unexpd.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	2022/23	2023/24	
		A	F AT	B	C	D	E	F	G	H	I	J	K	
<b>R thousands</b>														
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>														
<b>Infrastructure</b>		2 800	2 800						2 400	2 400	5 200	5 500	6 500	
<b>Roads Infrastructure</b>														
Roads														
Road Structures														
Road Furniture														
Capital Spares														
<b>Storm water Infrastructure</b>														
Drainage Collection														
Storm water Conveyance														
Attenuation														
<b>Electrical Infrastructure</b>														
Power Plants														
MV Substations														
MV Switching Station														
MV Transmission Conductors														
MV Substations														
MV Switching Stations														
MV Networks														
LV Networks														
Capital Spares														
<b>Water Supply Infrastructure</b>														
Dams and Weirs														
Reservoirs														
Pump Stations														
Water Treatment Works														
Bulk Mains														
Distribution														
Distribution Points														
PRV Stations														
Capital Spares														
<b>Sanitation Infrastructure</b>		2 800	2 800						2 400	2 400	5 200	5 500	6 500	
Pump Station														
Reservoir														
Waste Water Treatment Works		2 800	2 800						2 400	2 400	5 200	5 500	6 500	
Outlet Sewers														
Toilet Facilities														
Capital Spares														
<b>Solid Waste Infrastructure</b>														
Landfill Sites														
Waste Transfer Stations														
Waste Processing Facilities														
Waste Drop-off Points														
Waste Separation Facilities														
Electricity Generation Facilities														
Capital Spares														
<b>Rail Infrastructure</b>														
Rail Lines														
Rail Structures														
Rail Furniture														
Drainage Collection														
Storm water Conveyance														
Attenuation														
MV Substations														
LV Networks														
Capital Spares														
<b>Coastal Infrastructure</b>														
Sand Pumps														
Piers														
Revolvents														
Promenades														
Capital Spares														
<b>Information and Communication Infrastructure</b>														
Data Centres														
Core Layers														
Distribution Layers														
Capital Spares														
<b>Community Assets</b>		90 800	90 800						(80 000)	(80 000)	10 800	200	200	
<b>Community Facilities</b>		80 800	80 800						(80 000)	(80 000)	10 800	200	200	
Halls														
Centres														
Crèches														
Clubs/Caro Centres														
Fire/Amusement Stations		300	300								300	250	250	
Feeding Stations														
Museums														
Galleries														
Theatres														
Libraries														
Cemeteries/Crematoria														
Police														
Public		80 500	80 500						(80 000)	(80 000)	10 500			
Public Open Space														
Nature Reserves														
Public Ablution Facilities														
Markets														
Stalls														
Abattoirs														
Airports														
Taxi Ranks/Bus Terminals														
Capital Spares														
<b>Sport and Recreation Facilities</b>														
Indoor Facilities														
Outdoor Facilities														
Capital Spares														
<b>Heritage assets</b>														
Monuments														
Historic Buildings														
Works of Art														
Conservation Areas														
Other Heritage														
<b>Investment properties</b>														
Revenue Generating														
Improved Property														
Unimproved Property														
Non-revenue Generating														
Improved Property														
Unimproved Property														
<b>Other Assets</b>		3 100	3 100						500	500	3 600	350	200	
<b>Operational Buildings</b>		3 100	3 100						500	500	3 600	350	200	
Municipal Offices														
Pay/Enquiry Points		3 100	3 100						500	500	3 600	350	200	
Building Plan Offices														
Workshops														
Yards														
Stores														
Laboratories														
Training Centres														
Manufacturing Plant														
Depots														
Capital Spares														
<b>Housing</b>														
Staff Housing														
Social Housing														
Capital Spares														
<b>Biological or Cultivated Assets</b>														
Biological or Cultivated Assets														
<b>Intangible Assets</b>		7 390	7 390						(1 215)	(1 215)	6 175	3 350	2 355	
Scintillates														
Licences and Rights		7 390	7 390						(1 215)	(1 215)	6 175	3 350	2 355	
Water Rights														
Effluent Licences														
Solid Waste Licences														
Computer Software and Applications		7 390	7 390						(1 215)	(1 215)	6 175	3 350	2 355	
Local Settlement Software Applications														
Unspecified														
<b>Computer Equipment</b>		3 200	3 200						2 500	2 500	5 700	1 205	1 010	
Computer Equipment		3 200	3 200						2 500	2 500	5 700	1 205	1 010	
<b>Furniture and Office Equipment</b>		715	715						310	310	1 025	233	237	
Furniture and Office Equipment		715	715						310	310	1 025	233	237	
<b>Machinery and Equipment</b>		2 900	2 900						50	50	2 950	1 325	1 286	
Machinery and Equipment		2 900	2 900						50	50	2 950	1 325	1 286	
<b>Transport Assets</b>		3 100	3 100								3 100			
Transport Assets		3 100	3 100								3 100			
<b>Land</b>														
Land														
<b>Zoo's, Marine and Non-biological Animals</b>														
Zoo's, Marine and Non-biological Animals														
<b>Total Capital Expenditure on new assets to be adjusted</b>	1	114 005	114 005						(75 459)	(75 459)	38 546	12 213	11 708	

DC40 Dr Kenneth Kaunda - Supporting Table SB16b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 24/02/2022

Description	Ref	Budget Year 2021/22										Budget Year +1	Budget Year +2		
		Original Budget A	Prior Adjusted 7 A1	Accoun. Funds 8 B	Multi-year capital 9 C	Unfore. Unavail. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget			
<b>Thousands</b>															
<b>Capital expenditure on renewal of existing assets by Asset Class (Sub-class)</b>															
<b>Infrastructure</b>		3 300	3 300						200	200	3 500	6 500	7 500		
Roads Infrastructure															
Roads															
Road Structures															
Road Furniture															
Capital Spares															
Storm water Infrastructure															
Drainage Collection															
Storm water Conveyance															
Attenuation															
Electrical Infrastructure															
Power Plants															
HV Substations															
MV Switching Station															
HV Transmission Conductors															
MV Substations															
MV Switching Stations															
MV Networks															
LV Networks															
Capital Spares															
Water Supply Infrastructure		3 300	3 300						200	200	3 500	6 500	7 500		
Dams and Weirs															
Boreholes		300	300						200	200	500				
Reservoirs		3 000	3 000								3 000	6 500	7 500		
Pump Stations															
Water Treatment Works															
Bulk Mains															
Distribution															
Distribution Points															
PRV Stations															
Capital Spares															
Sanitation Infrastructure															
Pump Station															
Reduction															
Waste Water Treatment Works															
Outfall Sewers															
Toilet Facilities															
Capital Spares															
Solid Waste Infrastructure															
Landfill Sites															
Waste Transfer Stations															
Waste Processing Facilities															
Waste Drop-off Points															
Waste Separation Facilities															
Electricity Generation Facilities															
Capital Spares															
Rail Infrastructure															
Rail Lines															
Rail Structures															
Rail Furniture															
Drainage Collection															
Storm water Conveyance															
Attenuation															
MV Substations															
LV Networks															
Capital Spares															
Coastal Infrastructure															
Sand Pumps															
Piers															
Revetments															
Promenades															
Capital Spares															
Information and Communication Infrastructure															
Data Centres															
Core Layers															
Distribution Layers															
Capital Spares															
<b>Community Assets</b>															
Community Facilities															
Halls															
Clubs															
Centres															
Civic/Care Centres															
Fire/Rescue Stations															
Training Studios															
Museums															
Galleries															
Theatres															
Libraries															
Cemeteries/Crematoria															
Police															
Parks															
Public Open Space															
Nature Reserves															
Public Abolition Facilities															
Markets															
Stalls															
Abolitions															
Airports															
Year/Rankings Terminals															
Capital Spares															
Sport and Recreation Facilities															
Indoor Facilities															
Outdoor Facilities															
Capital Spares															
<b>Heritage Assets</b>															
Monuments															
Historic Buildings															
Works of Art															
Conservation Areas															
Other Heritage															
<b>Investment Assets</b>															
Revenue Generating															
Improved Property															
Unimproved Property															
Non-revenue Generating															
Improved Property															
Unimproved Property															
<b>Other Assets</b>															
Operational Buildings															
Municipal Offices															
Payday/Utility Points															
Building Plan Offices															
Workshops															
Yards															
Stores															
Laboratories															
Training Centres															
Manufacturing Plant															
Depots															
Capital Spares															
Housing															
Staff Housing															
Social Housing															
Capital Spares															
<b>Biological or Cultivated Assets</b>															
Biological or Cultivated Assets															
<b>Intangible Assets</b>															
Services															
Licences and Rights															
Water Rights															
Effluent Licenses															
Solid Waste Licenses															
Computer Software and Applications															
Land Settlement Software Applications															
Unspecified															
<b>Computer Equipment</b>															
Computer Equipment															
<b>Furniture and Office Equipment</b>															
Furniture and Office Equipment															
<b>Machinery and Equipment</b>															
Machinery and Equipment															
<b>Transport Assets</b>															
Transport Assets															
<b>Land</b>															
Land															
<b>Zoo's, Marine and Nonbiological Animals</b>															
Zoo's, Marine and Nonbiological Animals															
<b>Total Capital Expenditure on renewal of existing assets to be adjusted</b>	<b>1</b>	<b>3 300</b>	<b>3 300</b>						<b>200</b>	<b>200</b>	<b>3 500</b>	<b>6 500</b>	<b>7 500</b>		

DC40 Dr Kenneth Kaunda - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 24/02/2022

Description	Ref	Budget Year 2021/22										Budget Year +1	Budget Year +2	
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unforw. Unavail. D	Not or Prov Dir E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget I	Adjusted Budget J		
<b>Repairs and maintenance expenditure by Asset Class/Subclass</b>														
<b>Infrastructure</b>		1 000	1 000	--	--	--	--	(200)	(200)	800	730	460		
Roads Infrastructure		1 000	1 000	--	--	--	--	(200)	(200)	800	730	400		
Roads		1 000	1 000	--	--	--	--	(200)	(200)	800	730	400		
Road Structures		--	--	--	--	--	--	--	--	--	--	--		
Road Furniture		--	--	--	--	--	--	--	--	--	--	--		
Capital Spares		--	--	--	--	--	--	--	--	--	--	--		
Storm water Infrastructure		--	--	--	--	--	--	--	--	--	--	--		
Drainage Collection		--	--	--	--	--	--	--	--	--	--	--		
Storm water Conveyance		--	--	--	--	--	--	--	--	--	--	--		
Attenuation		--	--	--	--	--	--	--	--	--	--	--		
Electrical Infrastructure		--	--	--	--	--	--	--	--	--	--	--		
Power Plants		--	--	--	--	--	--	--	--	--	--	--		
MV Substations		--	--	--	--	--	--	--	--	--	--	--		
MV Switching Station		--	--	--	--	--	--	--	--	--	--	--		
MV Transmission Conductors		--	--	--	--	--	--	--	--	--	--	--		
MV Substations		--	--	--	--	--	--	--	--	--	--	--		
MV Switching Stations		--	--	--	--	--	--	--	--	--	--	--		
MV Networks		--	--	--	--	--	--	--	--	--	--	--		
Capital Spares		--	--	--	--	--	--	--	--	--	--	--		
Water Supply Infrastructure		--	--	--	--	--	--	--	--	--	--	--		
Dams and Weirs		--	--	--	--	--	--	--	--	--	--	--		
Boreholes		--	--	--	--	--	--	--	--	--	--	--		
Reservoirs		--	--	--	--	--	--	--	--	--	--	--		
Pump Stations		--	--	--	--	--	--	--	--	--	--	--		
Water Treatment Works		--	--	--	--	--	--	--	--	--	--	--		
Gulf Mains		--	--	--	--	--	--	--	--	--	--	--		
Distribution		--	--	--	--	--	--	--	--	--	--	--		
Distribution Points		--	--	--	--	--	--	--	--	--	--	--		
P/W Stations		--	--	--	--	--	--	--	--	--	--	--		
Capital Spares		--	--	--	--	--	--	--	--	--	--	--		
Sanitation Infrastructure		--	--	--	--	--	--	--	--	--	--	--		
Pump Station		--	--	--	--	--	--	--	--	--	--	--		
Rebulation		--	--	--	--	--	--	--	--	--	--	--		
Waste Water Treatment Works		--	--	--	--	--	--	--	--	--	--	--		
Outfall Sewers		--	--	--	--	--	--	--	--	--	--	--		
Toler Facilities		--	--	--	--	--	--	--	--	--	--	--		
Capital Spares		--	--	--	--	--	--	--	--	--	--	--		
Solid Waste Infrastructure		--	--	--	--	--	--	--	--	--	--	--		
Landfill Sites		--	--	--	--	--	--	--	--	--	--	--		
Waste Transfer Stations		--	--	--	--	--	--	--	--	--	--	--		
Waste Processing Facilities		--	--	--	--	--	--	--	--	--	--	--		
Waste Drop-off Points		--	--	--	--	--	--	--	--	--	--	--		
Waste Separation Facilities		--	--	--	--	--	--	--	--	--	--	--		
Electricity Generation Facilities		--	--	--	--	--	--	--	--	--	--	--		
Capital Spares		--	--	--	--	--	--	--	--	--	--	--		
Rail Infrastructure		--	--	--	--	--	--	--	--	--	--	--		
Rail Lines		--	--	--	--	--	--	--	--	--	--	--		
Rail Structures		--	--	--	--	--	--	--	--	--	--	--		
Rail Furniture		--	--	--	--	--	--	--	--	--	--	--		
Drainage Collection		--	--	--	--	--	--	--	--	--	--	--		
Storm water Conveyance		--	--	--	--	--	--	--	--	--	--	--		
Attenuation		--	--	--	--	--	--	--	--	--	--	--		
MV Substations		--	--	--	--	--	--	--	--	--	--	--		
LV Networks		--	--	--	--	--	--	--	--	--	--	--		
Capital Spares		--	--	--	--	--	--	--	--	--	--	--		
Coastal Infrastructure		--	--	--	--	--	--	--	--	--	--	--		
Sand Pumps		--	--	--	--	--	--	--	--	--	--	--		
Piers		--	--	--	--	--	--	--	--	--	--	--		
Revetments		--	--	--	--	--	--	--	--	--	--	--		
Pieronages		--	--	--	--	--	--	--	--	--	--	--		
Capital Spares		--	--	--	--	--	--	--	--	--	--	--		
Information and Communication Infrastructure		--	--	--	--	--	--	--	--	--	--	--		
Data Centres		--	--	--	--	--	--	--	--	--	--	--		
Core Layers		--	--	--	--	--	--	--	--	--	--	--		
Distribution Layers		--	--	--	--	--	--	--	--	--	--	--		
Capital Spares		--	--	--	--	--	--	--	--	--	--	--		
<b>Community Assets</b>		--	--	--	--	--	--	--	--	--	--	--		
<b>Community Facilities</b>		--	--	--	--	--	--	--	--	--	--	--		
Halls		--	--	--	--	--	--	--	--	--	--	--		
Centres		--	--	--	--	--	--	--	--	--	--	--		
Cinema		--	--	--	--	--	--	--	--	--	--	--		
Clinics/Care Centres		--	--	--	--	--	--	--	--	--	--	--		
Fire/Ambulance Stations		--	--	--	--	--	--	--	--	--	--	--		
Youth Centres		--	--	--	--	--	--	--	--	--	--	--		
Museums		--	--	--	--	--	--	--	--	--	--	--		
Galleries		--	--	--	--	--	--	--	--	--	--	--		
Theatres		--	--	--	--	--	--	--	--	--	--	--		
Libraries		--	--	--	--	--	--	--	--	--	--	--		
Cemeteries/Crematoria		--	--	--	--	--	--	--	--	--	--	--		
Police		--	--	--	--	--	--	--	--	--	--	--		
Ports		--	--	--	--	--	--	--	--	--	--	--		
Public Open Space		--	--	--	--	--	--	--	--	--	--	--		
Public Reserves		--	--	--	--	--	--	--	--	--	--	--		
Public Attention Facilities		--	--	--	--	--	--	--	--	--	--	--		
Markets		--	--	--	--	--	--	--	--	--	--	--		
Stalls		--	--	--	--	--	--	--	--	--	--	--		
Airports		--	--	--	--	--	--	--	--	--	--	--		
Airports		--	--	--	--	--	--	--	--	--	--	--		
Taxi Ranks/Bus Terminals		--	--	--	--	--	--	--	--	--	--	--		
Capital Spares		--	--	--	--	--	--	--	--	--	--	--		
Sport and Recreation Facilities		--	--	--	--	--	--	--	--	--	--	--		
Indoor Facilities		--	--	--	--	--	--	--	--	--	--	--		
Outdoor Facilities		--	--	--	--	--	--	--	--	--	--	--		
Capital Spares		--	--	--	--	--	--	--	--	--	--	--		
<b>Heritage Assets</b>		--	--	--	--	--	--	--	--	--	--	--		
Monuments		--	--	--	--	--	--	--	--	--	--	--		
Historic Buildings		--	--	--	--	--	--	--	--	--	--	--		
Works of Art		--	--	--	--	--	--	--	--	--	--	--		
Conservation Areas		--	--	--	--	--	--	--	--	--	--	--		
Other Heritage		--	--	--	--	--	--	--	--	--	--	--		
<b>Investment properties</b>		--	--	--	--	--	--	--	--	--	--	--		
Revenue Generating		--	--	--	--	--	--	--	--	--	--	--		
Improved Property		--	--	--	--	--	--	--	--	--	--	--		
Unimproved Property		--	--	--	--	--	--	--	--	--	--	--		
Non-revenue Generating		--	--	--	--	--	--	--	--	--	--	--		
Improved Property		--	--	--	--	--	--	--	--	--	--	--		
Unimproved Property		--	--	--	--	--	--	--	--	--	--	--		
<b>Other Assets</b>		1 000	1 000	--	--	--	--	(500)	(500)	500	1 042	1 088		
Operational Buildings		1 000	1 000	--	--	--	--	(500)	(500)	500	1 042	1 088		
Municipal Offices		1 000	1 000	--	--	--	--	(500)	(500)	500	1 042	1 088		
Pay/Receipt Points		--	--	--	--	--	--	--	--	--	--	--		
Building Plan Offices		--	--	--	--	--	--	--	--	--	--	--		
Workshops		--	--	--	--	--	--	--	--	--	--	--		
Yards		--	--	--	--	--	--	--	--	--	--	--		
Stores		--	--	--	--	--	--	--	--	--	--	--		
Laboratories		--	--	--	--	--	--	--	--	--	--	--		
Training Centres		--	--	--	--	--	--	--	--	--	--	--		
Manufacturing Plant		--	--	--	--	--	--	--	--	--	--	--		
Depots		--	--	--	--	--	--	--	--	--	--	--		
Capital Spares		--	--	--	--	--	--	--	--	--	--	--		
Housing		--	--	--	--	--	--	--	--	--	--	--		
Staff Housing		--	--	--	--	--	--	--	--	--	--	--		
Social Housing		--	--	--	--	--	--	--	--	--	--	--		
Capital Spares		--	--	--	--	--	--	--	--	--	--	--		
<b>Biological or Cultivated Assets</b>		--	--	--	--	--	--	--	--	--	--	--		
Biological or Cultivated Assets		--	--	--	--	--	--	--	--	--	--	--		
<b>Intangible Assets</b>		--	--	--	--	--	--	--	--	--	--	--		
Services		--	--	--	--	--	--	--	--	--	--	--		
Licences and Rights		--	--	--	--	--	--	--	--	--	--	--		
Water Rights		--	--	--	--	--	--	--	--	--	--	--		
Effluent Licenses		--	--	--	--	--	--	--	--	--	--	--		
Solid Waste Licenses		--	--	--	--	--	--	--	--	--	--	--		
Computer Software and Applications		--	--	--	--	--	--	--	--	--	--	--		
Leasehold Software Applications														

DC40 Dr Kenneth Kaunda - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 24/02/2022

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. Debt	Other Adjts.	Total Adjts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget					
		A	7	8	9	10	11	12	13	14	15	16						
<b>6 thousands</b>																		
<b>Depreciation by Asset Class/Subclass</b>																		
<b>Infrastructure</b>		1 551	1 551	-	-	-	-	-	-	-	-	-	-	1 551	1 547	1 720		
Roads Infrastructure																		
Roads																		
Road Structures																		
Road Furniture																		
Capital Spares																		
Storm water Infrastructure																		
Drainage Collection																		
Storm water Conveyance																		
Attenuation																		
Electrical Infrastructure																		
Power Plants																		
HV Substations																		
HV Switching Station																		
HV Transmission Conductors																		
MV Substations																		
MV Switching Stations																		
MV Networks																		
LV Networks																		
Capital Spares																		
Water Supply Infrastructure																		
Dams and Weirs																		
Boreholes																		
Reservoirs																		
Pump Stations																		
Water Treatment Works																		
Bulk Mains																		
Distribution																		
Distribution Points																		
PMT Stations																		
Capital Spares																		
Sanitation Infrastructure																		
Pump Station																		
Pretreatment																		
Waste Water Treatment Works																		
Outfall Sewers																		
Todesi Facilities																		
Capital Spares																		
Solid Waste Infrastructure																		
Landfill Sites																		
Waste Transfer Stations																		
Waste Processing Facilities																		
Waste Drop-off Points																		
Waste Separation Facilities																		
Electricity Collection Facilities																		
Capital Spares																		
Rail Infrastructure																		
Rail Lines																		
Rail Structures																		
Rail Furniture																		
Drainage Collection																		
Storm water Conveyance																		
Attenuation																		
MV Substations																		
LV Networks																		
Capital Spares																		
Coastal Infrastructure																		
SAND PUMPS																		
Piers																		
Revetments																		
Pier-heads																		
Capital Spares																		
Information and Communication Infrastructure		1 581	1 581											1 581	1 647	1 720		
Data Centres		1 581	1 581											1 581	1 647	1 720		
Core Layers																		
Distribution Layers																		
Capital Spares																		
<b>Community Assets</b>		100	100											100	104	109		
Community Facilities		100	100											100	104	109		
Centres		100	100											100	104	109		
Crèches																		
Clinics/Care Centres																		
Fire/ambulance Stations																		
Testing Stations																		
Museums																		
Galleries																		
Theatres																		
Libraries																		
Canteens/Canteenets																		
Parks																		
Public Open Space																		
Nature Reserves																		
Public Ablution Facilities																		
Markets																		
Stops																		
Aberfoes																		
Airports																		
Taxi Ranks/Bus Terminals																		
Capital Spares																		
Sport and Recreation Facilities																		
Indoor Facilities																		
Outdoor Facilities																		
Capital Spares																		
<b>Heritage assets</b>																		
Monuments																		
Historic Buildings																		
Works of Art																		
Conservation Areas																		
Other Heritage																		
<b>Investment assets</b>																		
Revenue Generating																		
Improved Property																		
Unimproved Property																		
Non-revenue Generating																		
Improved Property																		
Unimproved Property																		
<b>Other Assets</b>		656	656											656	683	713		
Operational Buildings		656	656</															



2.9. Municipal manager's quality certificate

## QUALITY CERTIFICATE

I M.A. Metswarnee, the **Acting Municipal Manager** of **Dr Kenneth Kaunda District Municipality**, hereby certify that the Adjustment Budget and Supporting Documentation for 2021/2022 have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.



**Acting Municipal Manager**  
**(Dr Kenneth Kaunda District Municipality - DC 40)**

29/02/2022

**Date**