

# **Ngqushwa Local Municipality**

## **2<sup>nd</sup> Adjustments Budget**

### **2018-2019**



**May 2019**

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## **PART 3 – MUNICIPAL MANAGERS QUALITY CERTIFICATE**

## Glossary

**Adjustments Budget** – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.

**Allocations** – Money received from Provincial or National Government or other municipalities.

**Budget** – The financial plan of the Municipality.

**Budget Related Policy** – Policy of a municipality affecting or affected by the budget, such as the tariffs policy, rates policy and credit control and debt collection policy.

**Capital Expenditure** - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.

**Cash flow statement** – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it scores as expenditure in the month it is received, even though it may not be paid in the same period.

**DORA** – Division of Revenue Act. Annual piece of legislation that shows the amount of allocations from national to local government.

**Equitable Share** – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.

**GFS** – Government Finance Statistics. An internationally recognized classification system that facilitates like for like comparison between municipalities.

**IDP** – Integrated Development Plan. The main strategic planning document of the Municipality

**KPI's** – Key Performance Indicators. Measures of service output and/or outcome.

**MFMA** – The Municipal Finance Management Act – no 53 of 2003. The principle piece of legislation relating to municipal financial management.

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**MTREF** – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.

**Operating Expenditure** – Spending on the day to day expenses of the Municipality such as salaries and wages.

**Own Revenue** – Means total revenue as reflected in the Municipality's financial performance budget less national and provincial conditional transfers.

**Rates** – Local Government taxation based on an assessed value of a property. To determine the rates payable, the assessed ratable value is multiplied by the rate in the rand.

**SDBIP** – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

**Strategic Objectives** – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

**Virement** – A transfer of budget.

**Virement Policy** - The policy that sets out the rules for budget transfers. Virement are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

**Vote** – One of the main segments into which a budget is divided, usually at directorate / department level.

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## PART ONE- ADJUSTMENT BUDGET

### 1.1 LEGISLATIVE REQUIREMENT

The Municipal Finance Management Act Section 28(1) stipulates that a municipality may revise an approved annual budget through an adjustment.

(2) An adjustments budget:

a) must adjust the revenue and expenditure estimates downwards if there is material under- collection of revenue during the current year;

***b) may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programs already budgeted for:***

c) may, within a prescribed framework, authorize unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;

d) may authorize the utilization of projected savings in one vote towards spending under another vote;

e) may authorize the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council;

4) Only the mayor may table an adjustments budget in the municipal council, but an

Adjustments' budget in terms of subsection (2)(b) to (g) may only be tabled within any prescribed limitations as to timing or frequency.

(5) When an adjustments budget is tabled, it must be accompanied by-

(a) an explanation how the adjustments budget affects the annual budget:

(b) a motivation of any material changes to the annual budget:

(c) an explanation of the impact of any increased spending on the annual budget and the annual budgets for the next two financial years

In terms of part 4 of the Municipal Budget and Reporting Regulation (MBRR):

## **1.2 MAYOR'S REPORT**

This evolution of local government demands that we find sustainable ways to meet their social, economic and material needs and improve the quality of their lives. This has increase the demand that we deliver a stable sphere of government that has been consistent with good clean governance principles with sound financial management controls.

This report one of the tools that we can use to measure and enhance the capacity of the local state to deliver on its mandate.

## **1.3 EXECUTIVE SUMMARY**

Council approved the 2018/2019 Adjustments Budget on 28/02/2019. Additional allocation of Municipal Infrastructure Grant (MIG) R 10 800 000 and Integrated Electrification (Municipal) Programme R 1000 000 (INEP) funds was promulgated as per Government Gazette no 42243 d/d 21 February 2019.Both these additional revenues are of capital funds.

MFMA Sect 28 (2) "An adjustments budget – (b) May appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only revise or accelerate spending programmes already budgeted for."

Section 23 (3) of the Municipal Budget and Reporting Regulations prescribes the following:-

- "If a national or provincial adjustments budget allocates or transfers additional revenues to a municipality, the mayor of the municipality must, at the next available council meeting, but within 60 days of the approval of the relevant national or provincial adjustments budget, table an adjustments budget referred to in

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section 28(2) (b) of the Act in the municipal council to appropriate these additional revenues.

The Council approved the Adjustments budget for 2018/19 according to MFMA and relevant circulars as follows:

<b>Operating Budget</b>	<b>ORIGINAL BUDGET 2018/19</b>	<b>PROPOSED ADJUSTMENTS</b>	<b>ADJUSTED BUDGET 2018/19</b>
Total Revenue	R 170 561 263	R -1 896 917	R 168 664 346
<b>Less:</b> Operating Expenditure	R 137 880 697	R 526 020	R 138 406 717
<b>Less:</b> Capital Expenditure	R 32 680 568	R -2 422 939	R 30 257 629
<b>Surplus/(Deficit)</b>	<b>R 0.00</b>		<b>R 0.00</b>

It is one of the recommendations that Council approves the 2<sup>nd</sup> Adjustments budget for 2018/19 as per MFMA sect28(2)(b) & sect 23(3) of the Municipal Budget and Reporting Regulations as follows:

<b>Item Description</b>	<b>APPROVED ADJUSTMENTS BUDGET 2018/19</b>	<b>2<sup>ND</sup> ADJUSTMENTS BUDGET 2018/19</b>
Total Revenue	R 168 664 346	R 180 464 346
<b>Less:</b> Operating Expenditure	R 138 406 717	R 138 456 717
<b>Less:</b> Capital Expenditure	R 30 257 629	R 42 007 629
<b>Surplus/(Deficit)</b>	<b>R 0.00</b>	<b>R 0.00</b>

#### 1.4 COUNCIL RESOLUTIONS

It is recommended:

- That Council takes note of the additional MIG allocation of R 10 8m and INEP allocation of R 1m.
- That Council approves the 2<sup>nd</sup> Adjustments Budget
- That the Service Delivery and Budget Implementation Plan be adjusted to reflect the changes in the Adjustments Budget;

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(d) That the formal budget tables be updated with the adjustments and submitted to National and Provincial Treasury.

### 1.5 - Adjustment Budget Table

**Table 1:B2: Financial Performance by standard classification(revenue and expenditure)**

EC126 Ngqushwa - Table B2 Adjustments Budget Financial Performance (functional classification) - MAY 2019

Standard Description	Ref	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavold.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
<b>Revenue - Functional</b>												
<i>Governance and administration</i>		162,572	-	-	-	-	-	8,405	8,405	170,977	149,116	164,506
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		162,572	-	-	-	-	-	8,405	8,405	170,977	149,116	164,506
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		586	-	-	-	-	-	51	51	637	617	650
Community and social services		586	-	-	-	-	-	31	31	617	617	650
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	20	20	20	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		6,592	-	-	-	-	-	1,598	1,598	8,190	6,920	7,287
Planning and development		91	-	-	-	-	-	118	118	209	96	101
Road transport		6,501	-	-	-	-	-	1,480	1,480	7,981	6,824	7,186
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		811	-	-	-	-	-	(151)	(151)	660	854	900
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		56	-	-	-	-	-	-	-	56	59	62
Waste management		755	-	-	-	-	-	(151)	(151)	604	795	838
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	170,561	-	-	-	-	-	9,903	9,903	180,464	157,508	173,343
<b>Expenditure - Functional</b>												
<i>Governance and administration</i>		54,311	-	-	-	-	-	1,026	1,026	95,337	87,373	92,816
Executive and council		28,080	-	-	-	-	-	4,631	4,631	32,711	19,136	20,311
Finance and administration		64,163	-	-	-	-	-	(3,423)	(3,423)	60,740	66,042	70,175
Internal audit		2,068	-	-	-	-	-	(182)	(182)	1,886	2,195	2,331
<i>Community and public safety</i>		5,390	-	-	-	-	-	8,711	8,711	14,101	5,960	6,307
Community and social services		2,127	-	-	-	-	-	47	47	2,174	2,649	2,787
Sport and recreation		994	-	-	-	-	-	632	632	1,626	999	957
Public safety		-	-	-	-	-	-	9,039	9,039	9,039	-	-
Housing		2,269	-	-	-	-	-	(1,007)	(1,007)	1,263	2,412	2,563
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		19,881	-	-	-	-	-	(12,215)	(12,215)	7,666	21,130	22,480
Planning and development		6,081	-	-	-	-	-	(1,991)	(1,991)	4,090	6,468	6,881
Road transport		13,800	-	-	-	-	-	(10,224)	(10,224)	3,576	14,661	15,599
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		15,681	-	-	-	-	-	1,800	1,800	17,480	16,642	17,663
Energy sources		4,897	-	-	-	-	-	(143)	(143)	4,754	5,176	5,470
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		10,784	-	-	-	-	-	1,942	1,942	12,726	11,466	12,193
<i>Other</i>		2,618	-	-	-	-	-	1,254	1,254	3,873	2,784	2,960
<b>Total Expenditure - Functional</b>	3	137,881	-	-	-	-	-	576	576	138,457	133,889	142,226
<b>Surplus/ (Deficit) for the year</b>		32,681	-	-	-	-	-	9,327	9,327	42,008	23,619	31,117



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**Table 2: B 3: Financial Performance by municipal vote( revenue and expenditure)**

EC126 Ngqushwa - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - MAY 2019

Vote Description  [Insert departmental structure etc] R thousands	Ref	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
<b>Revenue by Vote</b>	<b>1</b>											
Vote 1 - Executive and council		162,572	-	-	-	-	-	(3,395)	(3,395)	159,177	149,116	164,506
Vote 2 - Finance and administration		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Governance Function		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and public safety		586	-	-	-	-	-	51	51	637	617	650
Vote 5 - Economic and environmental services		6,592	-	-	-	-	-	12,398	12,398	18,990	6,920	7,267
Vote 6 - Trading services		811	-	-	-	-	-	849	849	1,660	854	900
Vote 7 - Other		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>170,561</b>	-	-	-	-	-	<b>9,903</b>	<b>9,903</b>	<b>180,464</b>	<b>157,508</b>	<b>173,343</b>
<b>Expenditure by Vote</b>	<b>1</b>											
Vote 1 - Executive and council		28,080	-	-	-	-	-	4,631	4,631	32,711	19,136	20,311
Vote 2 - Finance and administration		64,163	-	-	-	-	-	(1,537)	(1,537)	62,626	66,042	70,175
Vote 3 - Governance Function		2,068	-	-	-	-	-	(2,068)	(2,068)	0	2,195	2,331
Vote 4 - Community and public safety		5,380	-	-	-	-	-	8,711	8,711	14,101	5,960	6,307
Vote 5 - Economic and environmental services		19,881	-	-	-	-	-	(12,215)	(12,215)	7,666	21,130	22,480
Vote 6 - Trading services		15,681	-	-	-	-	-	1,800	1,800	17,480	16,642	17,663
Vote 7 - Other		2,618	-	-	-	-	-	1,254	1,254	3,873	2,784	2,960
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>137,881</b>	-	-	-	-	-	<b>576</b>	<b>576</b>	<b>138,457</b>	<b>133,889</b>	<b>142,226</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>32,681</b>	-	-	-	-	-	<b>9,327</b>	<b>9,327</b>	<b>42,008</b>	<b>23,619</b>	<b>31,117</b>

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**Table: 3 B4: Financial Performance by revenue source and Expenditure type**

EC126 Ngqushwa - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - MAY 2019

Description	Ref	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
<b>Revenue By Source</b>												
Property rates	2	28,780	-	-	-	-	-	(3,312)	(3,312)	25,468	30,305	31,911
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	755	-	-	-	-	-	(151)	(151)	604	795	838
Service charges - other		-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		572	-	-	-	-	-	80	80	652	603	634
Interest earned - external investments		2,702	-	-	-	-	-	70	70	2,772	2,845	2,996
Interest earned - outstanding debtors		4,343	-	-	-	-	-	(357)	(357)	3,986	4,573	4,816
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		3,900	-	-	-	-	-	1,500	1,500	5,400	4,085	4,302
Licences and permits		2,249	-	-	-	-	-	-	-	2,249	2,368	2,494
Agency services		509	-	-	-	-	-	-	-	509	536	565
Transfers and subsidies		95,935	-	-	-	-	-	121	121	96,057	85,313	91,052
Other revenue	2	4,468	-	-	-	-	-	152	152	4,620	4,705	4,954
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>144,213</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,897)</b>	<b>(1,897)</b>	<b>142,316</b>	<b>136,129</b>	<b>144,561</b>
<b>Expenditure By Type</b>												
Employee related costs		66,807	-	-	-	-	-	(1,688)	(1,688)	65,119	71,150	75,774
Remuneration of councillors		9,439	-	-	-	-	-	(957)	(957)	8,483	10,026	10,650
Debt impairment		2,170	-	-	-	-	-	(500)	(500)	1,670	2,285	2,406
Depreciation & asset impairment		15,053	-	-	-	-	-	(5,000)	(5,000)	10,053	15,851	16,691
Finance charges		2,100	-	-	-	-	-	(2,100)	(2,100)	-	2,211	2,328
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-
Other materials		1,911	-	-	-	-	-	522	522	2,433	1,998	2,104
Contracted services		23,482	-	-	-	-	-	8,574	8,574	32,056	14,211	15,237
Transfers and subsidies		25	-	-	-	-	-	25	25	50	27	28
Other expenditure		16,893	-	-	-	-	-	1,700	1,700	18,593	16,131	17,008
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>137,881</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>576</b>	<b>576</b>	<b>138,457</b>	<b>133,889</b>	<b>142,226</b>
<b>Surplus/(Deficit)</b>		<b>6,333</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,473)</b>	<b>(2,473)</b>	<b>3,860</b>	<b>2,240</b>	<b>2,335</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		26,348	-	-	-	-	-	11,800	11,800	38,148	21,379	28,782
allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) before taxation</b>		<b>32,681</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,327</b>	<b>9,327</b>	<b>42,008</b>	<b>23,619</b>	<b>31,117</b>
Taxation		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>32,681</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,327</b>	<b>9,327</b>	<b>42,008</b>	<b>23,619</b>	<b>31,117</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>32,681</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,327</b>	<b>9,327</b>	<b>42,008</b>	<b>23,619</b>	<b>31,117</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>32,681</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,327</b>	<b>9,327</b>	<b>42,008</b>	<b>23,619</b>	<b>31,117</b>

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## Table 4:B 5: Capital Expenditure by vote, standard classification and funding

EC126 Ngqushwa - Table B5 Adjustments Capital Expenditure Budget by vote and funding - MAY 2019

Budget Year 2018/19											Budget Year +1 2019/20	Budget Year +2 2020/21
Description	Ref	Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavold. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Executive and council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and administration		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Governance Function		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and public safety		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Economic and environmental services		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Trading services		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Other		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted	2											
Vote 1 - Executive and council		10	-	-	-	-	-	-	-	10	-	-
Vote 2 - Finance and administration		4,308	-	-	-	-	-	(2,083)	(2,083)	2,225	4,536	4,776
Vote 3 - Governance Function		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and public safety		3,400	-	-	-	-	-	(1,336)	(1,336)	2,064	4,500	5,285
Vote 5 - Economic and environmental services		19,631	-	-	-	-	-	18,079	18,079	37,710	13,400	13,408
Vote 6 - Trading services		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Other		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		27,349	-	-	-	-	-	14,659	14,659	42,008	22,436	23,469
Total Capital Expenditure - Vote		27,349	-	-	-	-	-	14,659	14,659	42,008	22,436	23,469
Capital Expenditure - Functional												
Governance and administration		4,318	-	-	-	-	-	(2,083)	(2,083)	2,235	4,536	4,776
Executive and council		10	-	-	-	-	-	-	-	10	-	-
Finance and administration		4,308	-	-	-	-	-	(2,083)	(2,083)	2,225	4,536	4,776
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		3,400	-	-	-	-	-	6,775	6,775	10,175	4,500	5,285
Community and social services		1,500	-	-	-	-	-	7,225	7,225	8,725	4,500	5,285
Sport and recreation		1,900	-	-	-	-	-	(450)	(450)	1,450	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		19,631	-	-	-	-	-	3,636	3,636	23,266	13,400	13,408
Planning and development		15	-	-	-	-	-	-	-	15	-	-
Road transport		19,616	-	-	-	-	-	3,636	3,636	23,251	13,400	13,408
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		5,332	-	-	-	-	-	1,000	1,000	6,332	-	-
Energy services		5,332	-	-	-	-	-	1,000	1,000	6,332	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	32,681	-	-	-	-	-	9,327	9,327	42,008	22,436	23,469
Funded by:												
National Government		26,348	-	-	-	-	-	11,800	11,800	38,148	21,379	22,382
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		26,348	-	-	-	-	-	11,800	11,800	38,148	21,379	22,382
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		6,333	-	-	-	-	-	(2,473)	(2,473)	3,860	1,057	1,087
Total Capital Funding		32,681	-	-	-	-	-	9,327	9,327	42,008	22,436	23,469

## Ngqushwa Local Municipality -2018-19 2<sup>nd</sup> Adjustments Budget

**Table 5: B 6: Budgeted Financial Position**

EC126 Ngqushwa - Table B6 Adjustments Budget Financial Position - MAY 2019

Description	Ref	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		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		1,266							-	1,266	1,334	1,406
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	19,546	-	-	-	-	-	-	-	19,546	20,602	20,191
Other debtors		9,988							-	9,988	10,318	10,528
Current portion of long-term receivables									-	-	-	-
Inventory		3,346							-	3,346	3,346	3,346
<b>Total current assets</b>		<b>34,146</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34,146</b>	<b>35,600</b>	<b>35,471</b>
<b>Non current assets</b>												
Long-term receivables									-	-	-	-
Investments									-	-	-	-
Investment property		24,058							-	24,058	25,357	26,752
Investment in Associate									-	-	-	-
Property, plant and equipment	1	185,133	-	-	-	-	-	9,597	9,597	194,730	186,498	194,206
Agricultural									-	-	-	-
Biological									-	-	-	-
Intangible		1,248						(270)	(270)	979	1,248	1,248
Other non-current assets									-	-	-	-
<b>Total non current assets</b>		<b>210,439</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,327</b>	<b>9,327</b>	<b>219,766</b>	<b>213,104</b>	<b>222,206</b>
<b>TOTAL ASSETS</b>		<b>244,585</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,327</b>	<b>9,327</b>	<b>253,912</b>	<b>248,703</b>	<b>257,677</b>
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
Bank overdraft									-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Consumer deposits									-	-	-	-
Trade and other payables		22,346	-	-	-	-	-	-	-	22,346	23,530	24,330
Provisions									-	-	-	-
<b>Total current liabilities</b>		<b>22,346</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,346</b>	<b>23,530</b>	<b>24,330</b>
<b>Non current liabilities</b>												
Borrowing	1	-	-	-	-	-	-	-	-	-	-	-
Provisions	1	3,191	-	-	-	-	-	-	-	3,191	3,191	3,191
<b>Total non current liabilities</b>		<b>3,191</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,191</b>	<b>3,191</b>	<b>3,191</b>
<b>TOTAL LIABILITIES</b>		<b>25,537</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,537</b>	<b>26,721</b>	<b>27,521</b>
<b>NET ASSETS</b>	2	<b>219,048</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,327</b>	<b>9,327</b>	<b>228,376</b>	<b>221,982</b>	<b>230,156</b>
<b>COMMUNITY WEALTH/EQUITY</b>												
Accumulated Surplus/(Deficit)		219,048	-	-	-	-	-	(36,026)	(36,026)	183,022	221,982	230,156
Reserves		-	-	-	-	-	-	-	-	-	-	-
Minorities' interests									-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>219,048</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(36,026)</b>	<b>(36,026)</b>	<b>183,022</b>	<b>221,982</b>	<b>230,156</b>

## Ngqushwa Local Municipality -2018-19 2<sup>nd</sup> Adjustments Budget

**Table 6: B7: Cash Flow Statement**

EC126 Ngqushwa - Table B7 Adjustments Budget Cash Flows - MAY 2019

Description	Ref	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		58,798							-	58,798	61,893	65,173
Service charges		1,511							-	1,511	1,591	1,675
Other revenue		12,054							-	12,054	12,672	13,344
Government - operating	1	95,935							-	95,935	85,313	91,052
Government - capital	1	26,348						11,800	11,800	38,148	21,379	28,782
Interest		7,045							-	7,045	7,418	7,812
Dividends									-	-		
Payments												
Suppliers and employees		(120,703)						(50)	(50)	(120,753)	(115,800)	(123,179)
Finance charges		(2,100)							-	(2,100)	(2,211)	(2,328)
Transfers and Grants	1	(25)							-	(25)	(27)	(28)
NET CASH FROM/(USED) OPERATING ACTIVITIES		78,864	-	-	-	-	-	11,750	11,750	90,614	72,227	82,302
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE									-	-		
Decrease (Increase) in non-current debtors									-	-		
Decrease (Increase) other non-current receivables									-	-		
Decrease (Increase) in non-current investments		(31,130)							-	(31,130)	(33,941)	
Payments												
Capital assets		(32,681)						(9,327)	(9,327)	(42,008)	(22,436)	(29,869)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(63,811)	-	-	-	-	-	(9,327)	(9,327)	(73,138)	(56,377)	(29,869)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans									-	-		
Borrowing long term/refinancing									-	-		
Increase (decrease) in consumer deposits									-	-		
Payments												
Repayment of borrowing									-	-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		15,053	-	-	-	-	-	2,423	2,423	17,476	15,851	52,433
Cash/cash equivalents at the year begin:	2	1,200							-	1,200	16,253	32,103
Cash/cash equivalents at the year end:	2	16,253	-	-	-	-	-	2,423	2,423	18,676	32,103	84,536

## Ngqushwa Local Municipality -2018-19 2<sup>nd</sup> Adjustments Budget

**Table 7:B 9 Asset Management**

EC126 Ngqushwa - Table B9 Asset Management - MAY 2019

Description	Ref	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavoid. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												

## Ngqushwa Local Municipality -2018-19 2<sup>nd</sup> Adjustments Budget

ASSET REGISTER SUMMARY - PPE (WDV)		5																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
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## Ngqushwa Local Municipality -2018-19 2<sup>nd</sup> Adjustments Budget

### Table:8:B10:Basic Service Delivery Measurement

EC126 Ngqushwa - Table B10 Basic service delivery measurement - MAY 2019

Description	Ref	Budget Year 2018/19									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
		A	A1	B	C	D	E	F	G	H		
<b>Household service targets</b>												
<b>Water:</b>												
Piped water inside dwelling									-	-		
Piped water inside yard (but not in dwelling)									-	-		
Using public tap (at least min.service level)	2								-	-		
Other water supply (at least min.service level)									-	-		
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3								-	-		
Other water supply (< min.service level)	3,4								-	-		
No water supply									-	-		
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5											
<b>Sanitation/sewerage:</b>												
Flush toilet (connected to sewerage)									-	-		
Flush toilet (with septic tank)									-	-		
Chemical toilet									-	-		
Pit toilet (ventilated)									-	-		
Other toilet provisions (> min.service level)									-	-		
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Bucket toilet									-	-		
Other toilet provisions (< min.service level)									-	-		
No toilet provisions									-	-		
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5											
<b>Energy:</b>												
Electricity (at least min. service level)									-	-		
Electricity - prepaid (> min.service level)									-	-		
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Electricity (< min.service level)									-	-		
Electricity - prepaid (< min. service level)		6400							-	6,400	6400	6400
Other energy sources									-	-		
<i>Below Minimum Service Level sub-total</i>		6,400							-	6,400	6,400	6,400
<b>Total number of households</b>	5	6,400							-	6,400	6,400	6,400
<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		1993							-	1,993	1993	1993
Using communal refuse dump									-	-		
Using own refuse dump									-	-		
Other rubbish disposal									-	-		
No rubbish disposal									-	-		
<i>Below Minimum Service Level sub-total</i>		1,993							-	1,993	1,993	1,993
<b>Total number of households</b>	5	1,993							-	1,993	1,993	1,993
<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)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household)		-	-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Total revenue cost of subsidised services provided</b>		-	-	-	-	-	-	-	-	-	-	-



## PART TWO

### 2.1 Supporting Documentation

Table 9: SB1:Supporting Financial Performance

EC126 Ngqushwa - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - MAY 2019												2018/19 Year -1 Budget	2019 Year Adj Bu
Description	Ref	Original Budget A	Prior Adjusted B	Accum. Funds C	Multi-year capital D	Unfore. Unvoted E	Rel. or Prev. Govt. F	Other Adjusted G	Total Adjusted H	Adjusted Budget I	2018/19 Year -1 Budget	2019 Year Adj Bu	
<b>REVENUE ITEMS</b>													
<b>Property Rates</b>													
Total Property Rates		28,780						(3,312)	(3,312)	25,468	30,306		
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)													
Less Cost of Free Basic Services (in excess of 6 kilolitres per indigent household per month)													
Net Property Rates		28,780						(3,312)	(3,312)	25,468	30,306		
<b>Service charges - electricity revenue</b>													
Total Service charges - electricity revenue													
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)													
Less Cost of Free Basic Services (in excess of 6 kilolitres per indigent household per month)													
Net Service charges - electricity revenue													
<b>Service charges - water revenue</b>													
Total Service charges - water revenue													
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)													
Less Cost of Free Basic Services (in excess of 6 kilolitres per indigent household per month)													
Net Service charges - water revenue													
<b>Service charges - sanitation revenue</b>													
Total Service charges - sanitation revenue													
Less Revenue Foregone (in excess of free sanitation service to indigent households)													
Less Cost of Free Basic Services (free sanitation service to indigent households)													
Net Service charges - sanitation revenue													
<b>Service charges - refuse revenue</b>													
Total refuse removal revenue		758						(151)	(151)	604	758		
Less Revenue Foregone (in excess of one removal a week to indigent households)													
Less Cost of Free Basic Services (removed once a week to indigent households)													
Net Service charges - refuse revenue		758						(151)	(151)	604	758		
<b>Other Revenue by Source</b>													
List other revenue by source		408,009						18,200	162	4,020	470,814	49	
Total Other Revenue	1	4,468						162	162	4,020	4,706		
<b>EXPENDITURE ITEMS</b>													
<b>Employee related costs</b>													
Basic Salaries and Wages		67,580						(1,688)	(1,688)	65,891	61,333		
Pension and UIF Contributions		410								410	442		
Medical Aid Contributions		2,004								2,004	2,188		
Overtime		456								456	483		
Performance Bonus		3,347								3,347	3,665		
Motor Vehicle Allowance		1,086								1,086	2,011		
Cellphone Allowance		183								183	180		
Housing Allowance		705								705	814		
Other benefits and allowances		112								112	119		
Payments in lieu of leave													
Long service awards													
Post-retirement benefit obligations	sub-total	68,907						(1,688)	(1,688)	66,118	71,150		
Total Employee related costs	1	68,907						(1,688)	(1,688)	66,118	71,150		
<b>Contributions recognised - capital</b>													
List contributions by contract													
Total Contributions recognised - capital													
<b>Depreciation &amp; asset impairment</b>													
Depreciation of Property, Plant & Equipment		14,780						(4,707)	(4,707)	10,003	16,673		
Lease amortisation		263						(263)			277		
Capital asset impairment													
Depreciation resulting from revaluation of PPE													
Total Depreciation & asset impairment	1	14,993						(4,970)	(4,970)	10,003	16,951		
<b>Bulk purchases</b>													
Electricity Bulk Purchases													
Water Bulk Purchases													
Total bulk purchases	1												
<b>Transfers and grants</b>													
Cash transfers and grants													
Non-cash transfers and grants													
Total transfers and grants													
<b>Contracted services</b>													
List services provided by contract		20,462						8,674	8,674	32,066	14,211		
Allocations to organs of state:													
Electricity													
Water													
Sanitation													
Other													
Total contracted services??	1	20,462						8,674	8,674	32,066	14,211		
<b>Other Expenditure by Type</b>													
Collection costs													
Contributions to 'other' provisions													
Consultant fees													
Audit fees													
General expenses													
List Other Expenditure by Type	3,6	10,893						1,700	1,700	18,593	16,131		
Total Other Expenditure	1	10,893						1,700	1,700	18,593	16,131		
<b>Repairs and Maintenance</b>													
Employee related costs													
Other materials													
Contracted Services													
Other Expenditure													
Total Repairs and Maintenance Expenditure	15												

## Ngqushwa Local Municipality -2018-19 2<sup>nd</sup> Adjustments Budget

### Table 10:SB2: Supporting Financial Position

EC126 Ngqushwa - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - MAY 2019

Description	Ref	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavold.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>ASSETS</b>												
<b>Call investment deposits</b>												
Call deposits									-	-		
Other current investments									-	-		
<b>Total Call investment deposits</b>	1	-	-	-	-	-	-	-	-	-	-	-
<b>Consumer debtors</b>												
Consumer debtors		19,546							-	19,546	20,602	20,191
Less: provision for debt impairment		-	-	-	-	-	-	-	-	-	-	-
<b>Total Consumer debtors</b>	1	19,546	-	-	-	-	-	-	-	19,546	20,602	20,191
<b>Debt impairment provision</b>												
Balance at the beginning of the year									-	-	-	-
Contributions to the provision									-	-		
Bad debts written off									-	-		
<b>Balance at end of year</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Property, plant &amp; equipment</b>												
PPE at cost/valuation (excl. finance leases)		185,133				-		9,597	9,597	194,730	186,498	194,206
Leases recognised as PPE	2								-	-		
Less: Accumulated depreciation									-	-		
<b>Total Property, plant &amp; equipment</b>	1	185,133	-	-	-	-	-	9,597	9,597	194,730	186,498	194,206
<b>LIABILITIES</b>												
<b>Current liabilities - Borrowing</b>												
Short term loans (other than bank overdraft)									-	-		
Current portion of long-term liabilities									-	-		
<b>Total Current liabilities - Borrowing</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Trade and other payables</b>												
Creditors		22,346							-	22,346	23,530	24,330
Unspent conditional grants and receipts									-	-		
VAT									-	-		
<b>Total Trade and other payables</b>	1	22,346	-	-	-	-	-	-	-	22,346	23,530	24,330
<b>Non current liabilities - Borrowing</b>												
Borrowing	3								-	-		
Finance leases (including PPP asset element)									-	-		
<b>Total Non current liabilities - Borrowing</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Provisions - non current</b>												
Retirement benefits									-	-		
List other major items									-	-		
Refuse landfill site rehabilitation		3,191							-	3,191	3,191	3,191
Other									-	-		
<b>Total Provisions - non current</b>		3,191	-	-	-	-	-	-	-	3,191	3,191	3,191
<b>CHANGES IN NET ASSETS</b>												
<b>Accumulated surplus/(Deficit)</b>												
Accumulated surplus/(Deficit) - opening balance		219,048						(36,026)	(36,026)	183,022	221,982	230,156
Appropriations to Reserves									-	-		
Transfers from Reserves									-	-		
Depreciation offsets									-	-		
Other adjustments									-	-		
<b>Accumulated Surplus/(Deficit)</b>	1	219,048	-	-	-	-	-	(36,026)	(36,026)	183,022	221,982	230,156
<b>Reserves</b>												
Housing Development Fund									-	-		
Capital replacement									-	-		
Self-insurance									-	-		
Other reserves (list)									-	-		
Revaluation									-	-		
<b>Total Reserves</b>	2	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	219,048	-	-	-	-	-	(36,026)	(36,026)	183,022	221,982	230,156
<b>Total capital expenditure includes expenditure on nationally significant priorities:</b>												
Provision of basic services									-	-		
2010 World Cup									-	-		

## Ngqushwa Local Municipality -2018-19 2<sup>nd</sup> Adjustments Budget

**Table 11:SB3:Performance Objective**

EC126 Ngqushwa - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - MAY 2019

Description	Unit of measurement	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		Original Budget A	Prior Adjusted A1	Accum. Fund's B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
<b>Governance and administration</b>									(3,395)	159,177	159,177	159,177
Executive and council		162572121						(3,395)	51	637	637	637
Internal audit												
<b>Community and public safety</b>												
Community and social services		585816						51				
Sport and recreation								0				
Public safety												
Housing												
Health												
Planning and development									12,398	18,990	18,990	18,990
Economic and environmental services												
Environmental protection		6591983						12,398				
Trading services									849	1,660	1,660	1,660
Energy services												
Water management		811343						849				
Waste water management												
Waste management												
And so on for the rest of the Votes												
And so on for the rest of the Votes												

## Ngqushwa Local Municipality -2018-19 2<sup>nd</sup> Adjustments Budget

### Table 12: Transfer grant receipts

EC126 Ngqushwa - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - MAY 2019

Description	Ref	Budget Year 2018/19							Budget Year +1 2019/20	Budget Year +2 2020/21
		Original Budget A	Prior Adjusted 7 A1	Multi-year capital 8 B	Nat. or Prov. Govt 9 C	Other Adjusts. 10 D	Total Adjusts. 11 E	Adjusted Budget 12 F	Adjusted Budget	Adjusted Budget
R thousands										
<b>RECEIPTS:</b>	1, 2									
<u>Operating Transfers and Grants</u>										
National Government:		80,489	-	-	-	-	-	80,489	84,843	90,557
Local Government Equitable Share		75,488					-	75,488	80,838	86,067
Finance Management	3	1,480					-	1,480		
EPWP Incentive		2,415					-	2,415	2,880	3,312
							-	-		
							-	-		
PMU		1,106					-	1,106	1,125	1,178
Provincial Government:		446	-	-	-	15,121	15,121	15,568	470	495
							-	-		
LG Sets	4	78			-	90	90	168	82	86
Education Sets		-				15,000	15,000	15,000		
Library	5	369				31	31	400	388	409
District Municipality:										
[insert description]										
Other grant providers:										
[insert description]										
<b>Total Operating Transfers and Grants</b>	6	80,935	-	-	-	15,121	15,121	96,057	85,313	91,052
<u>Capital Transfers and Grants</u>										
National Government:		21,016	-	-	-	10,800	10,800	31,816	21,379	22,382
Municipal Infrastructure Grant (MIG)		21,016				10,800	10,800	31,816	21,379	22,382
							-	-		
							-	-		
INEP							-	-		
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]							-	-		
							-	-		
District Municipality:										
[insert description]							-	-		
							-	-		
Other grant providers:		5,332	-	-	-	1,000	1,000	6,332	-	6,400
[insert description]							-	-		
Energy		5,332				1,000	1,000	6,332		6,400
<b>Total Capital Transfers and Grants</b>	6	26,348	-	-	-	11,800	11,800	38,148	21,379	28,782
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		107,283	-	-	-	26,921	26,921	134,205	106,692	119,834

Ngqushwa Local Municipality -2018-19 2<sup>nd</sup> Adjustments Budget

**Table 13:SB8: Transfer expenditure and grant programme**

EC126 Ngqushwa - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - MAY 2019

Description	Ref	Budget Year 2018/19							Budget Year +1 2019/20	Budget Year +2 2020/21
		Original Budget A	Prior Adjusted 2 A1	Multi-year capital 3 B	Nat. or Prov. Govt 4 C	Other Adjusts. 5 D	Total Adjusts. 6 E	Adjusted Budget 7 F	Adjusted Budget	Adjusted Budget
<b>R thousands</b>										
<b>EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:</b>	1									
<u>Operating expenditure of Transfers and Grants</u>										
<b>National Government:</b>		80,488	-	-	-	-	-	80,488	84,843	90,557
Local Government Equitable Share		75,488					-	75,488	80,838	86,067
Finance Management		1,480					-	1,480		
EPWP Incentive		2,415					-	2,415	2,880	3,312
							-	-		
							-	-		
<b>PMU</b>		1,106					-	1,106	1,125	1,178
<b>Provincial Government:</b>		446	-	-	-	121	121	568	470	495
							-	-		
LG Seta		78				90	90	168	82	86
Education Seta		-					-	-		
library		369				31	31	400	388	409
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
							-	-		
<b>Other grant providers:</b>		-	-	-	-	15,000	15,000	15,000	-	-
[insert description]							-	-		
						15,000	15,000	15,000		
<b>Total operating expenditure of Transfers and Grants:</b>		80,935	-	-	-	15,121	15,121	96,057	85,313	91,052
<u>Capital expenditure of Transfers and Grants</u>										
<b>National Government:</b>		21,016	-	-	-	10,800	10,800	31,816	21,379	22,382
							-	-		
Municipal Infrastructure Grant (MIG)		21,016				10,800	10,800	31,816	21,379	22,382
							-	-		
							-	-		
<b>INEP</b>							-	-		
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]							-	-		
							-	-		
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
							-	-		
<b>Other grant providers:</b>		5,332	-	-	-	1,000	1,000	6,332	-	6,400
[insert description]							-	-		
Energy		5,332				1,000	1,000	6,332		6,400
<b>Total capital expenditure of Transfers and Grants</b>		26,348	-	-	-	11,800	11,800	38,148	21,379	28,782
<b>Total capital expenditure of Transfers and Grants</b>		107,283	-	-	-	26,921	26,921	134,205	106,692	119,834



## Ngqushwa Local Municipality -2018-19 2<sup>nd</sup> Adjustments Budget

**Table 13:SB9: Reconciliation of transfers and unspent funds**

EC126 Ngqushwa - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - MAY 2019

Description	Ref	Budget Year 2018/19							Budget Year +1 2019/20	Budget Year +2 2020/21
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	2	3	4	5	6	7		
<b>R thousands</b>										
<b>Operating transfers and grants:</b>										
<b>National Government:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts		80,489				-	-	80,489	84,843	90,557
<b>Conditions met - transferred to revenue</b>		80,489	-	-	-	-	-	80,489	84,843	90,557
Conditions still to be met - transferred to liabilities							-	-		
<b>Provincial Government:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts		446				121	121	568	470	495
<b>Conditions met - transferred to revenue</b>		446	-	-	-	121	121	568	470	495
Conditions still to be met - transferred to liabilities							-	-		
<b>District Municipality:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
<b>Other grant providers:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts						15,000	15,000	15,000		
<b>Conditions met - transferred to revenue</b>		-	-	-	-	15,000	15,000	15,000	-	-
Conditions still to be met - transferred to liabilities							-	-		
<b>Total operating transfers and grants revenue</b>		80,935	-	-	-	15,121	15,121	96,057	85,313	91,052
<b>Total operating transfers and grants - CTBM</b>	2	-	-	-	-	-	-	-	-	-
<b>Capital transfers and grants:</b>										
<b>National Government:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts		21,016				10,800	10,800	31,816	21,379	22,382
<b>Conditions met - transferred to revenue</b>		21,016	-	-	-	10,800	10,800	31,816	21,379	22,382
Conditions still to be met - transferred to liabilities							-	-		
<b>Provincial Government:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
<b>District Municipality:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
<b>Other grant providers:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts		5,332				1,000	1,000	6,332		6,400
<b>Conditions met - transferred to revenue</b>		5,332	-	-	-	1,000	1,000	6,332	-	6,400
Conditions still to be met - transferred to liabilities							-	-		
<b>Total capital transfers and grants revenue</b>		26,348	-	-	-	11,800	11,800	38,148	21,379	28,782
<b>Total capital transfers and grants - CTBM</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		107,283	-	-	-	26,921	26,921	134,205	106,692	119,834

## Ngqushwa Local Municipality -2018-19 2<sup>nd</sup> Adjustments Budget

**Table:14: SB10:Transfer and grants by municipality**

EC126 Ngqushwa - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - MAY 2019

Description	Ref	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		Original Budget	Prior Adjusted 6	Accum. Funds 7	Multi-year capital 8	Unfore. Unavoid. 9	NaL or Prov. Govt 10	Other Adjusts. 11	Total Adjusts. 12	Adjusted Budget 13	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
<b>R thousands</b>												
<b>Cash transfers to other municipalities</b>												
[insert description]	1								-	-		
[insert description]									-	-		
[insert description]									-	-		
<b>TOTAL ALLOCATIONS TO MUNICIPALITIES:</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Cash transfers to Entities/Other External Mechanisms</b>												
[insert description]	2								-	-		
[insert description]									-	-		
[insert description]									-	-		
<b>TOTAL ALLOCATIONS TO ENTITIES/EMs'</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Cash transfers to other Organs of State</b>												
[insert description]	3								-	-		
[insert description]									-	-		
[insert description]									-	-		
<b>TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Cash transfers to other Organisations</b>												
[insert description]	4								-	-		
[insert description]									-	-		
[insert description]									-	-		
<b>TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:</b>		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL CASH TRANSFERS</b>	5	-	-	-	-	-	-	-	-	-	-	-
<b>Non-cash transfers to other municipalities</b>												
[insert description]	1								-	-		
[insert description]									-	-		
[insert description]									-	-		
<b>TOTAL ALLOCATIONS TO MUNICIPALITIES:</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Non-cash transfers to Entities/Other External Mechanisms</b>												
[insert description]	2								-	-		
[insert description]									-	-		
[insert description]									-	-		
<b>TOTAL ALLOCATIONS TO ENTITIES/EMs'</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Non-cash transfers to other Organs of State</b>												
[insert description]	3								-	-		
[insert description]									-	-		
[insert description]									-	-		
<b>TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Non-cash transfers to other Organisations</b>												
[insert description]	4								-	-		
[insert description]									-	-		
[insert description]									-	-		
<b>TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:</b>		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL NON-CASH TRANSFERS</b>	5	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS</b>		-	-	-	-	-	-	-	-	-	-	-

**Ngqushwa Local Municipality -2018-19 2<sup>nd</sup> Adjustments Budget**

**Table 15:SB 11:Councillor and Staff benefits**

EC126 Ngqushwa - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - MAY 2019											
Summary of remuneration	Ref	Budget Year 2018/19									
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	% change
R thousands		A	5	6	7	8	9	10	11	12	
<b>Councillors (Political Office Bearers plus Other)</b>											
Basic Salaries and Wages		8,464						(957)	(957)	7,498	-11.3%
Pension and UIF Contributions		-						-	-	-	
Medical Aid Contributions		-						-	-	-	
Motor Vehicle Allowance		353						-	-	353	0.0%
Cellphone Allowance		633						-	-	633	
Housing Allowances		-						-	-	-	
Other benefits and allowances		-						-	-	-	
<b>Sub Total - Councillors</b>		<b>9,438</b>						<b>(957)</b>	<b>(957)</b>	<b>8,483</b>	<b>-10.1%</b>
<b>% Increase</b>			(0)							(0)	
<b>Senior Managers of the Municipality</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 Municipality</b>		<b>-</b>						<b>-</b>	<b>-</b>	<b>-</b>	
<b>% Increase</b>			-								
<b>Other Municipal Staff</b>											
Basic Salaries and Wages		57,589						(1,694)	(1,694)	55,895	-2.9%
Pension and UIF Contributions		416						(0)	(0)	416	0.0%
Medical Aid Contributions		2,054						(0)	(0)	2,054	0.0%
Overtime		454						(0)	(0)	454	0.0%
Performance Bonus		3,347						(1)	(1)	3,346	
Motor Vehicle Allowance		1,888						(0)	(0)	1,888	0.0%
Cellphone Allowance		-						-	-	-	
Housing Allowances		183						(0)	(0)	183	
Other benefits and allowances		-						-	-	-	
Payments in lieu of leave		765						(0)	(0)	765	0.0%
Long service awards		112						(0)	(0)	112	0.0%
Post-retirement benefit obligations		-						-	-	-	
<b>Sub Total - Other Municipal Staff</b>		<b>66,807</b>						<b>(1,695)</b>	<b>(1,695)</b>	<b>65,112</b>	<b>-2.5%</b>
<b>% Increase</b>			-								
<b>Total Parent Municipality</b>		<b>76,247</b>						<b>(2,651)</b>	<b>(2,651)</b>	<b>73,595</b>	<b>-3.5%</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>		<b>-</b>						<b>-</b>	<b>-</b>	<b>-</b>	
<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>		<b>-</b>						<b>-</b>	<b>-</b>	<b>-</b>	
<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>		<b>-</b>						<b>-</b>	<b>-</b>	<b>-</b>	
<b>% Increase</b>			-								
<b>Total Municipal Entities</b>		<b>-</b>						<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>76,247</b>						<b>(2,651)</b>	<b>(2,651)</b>	<b>73,595</b>	<b>-3.5%</b>
<b>% Increase</b>			-								
<b>TOTAL MANAGERS AND STAFF</b>		<b>86,807</b>						<b>(1,695)</b>	<b>(1,695)</b>	<b>85,112</b>	<b>-2.5%</b>



## Ngqushwa Local Municipality -2018-19 2<sup>nd</sup> Adjustments Budget

**Table 16: SB12: Monthly revenue expenditure(municipal vote)**

EC126 Ngqushwa - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - MAY 2019

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue by Vote																
Vote 1 - Executive and council								26,529	26,529	26,529	26,529	26,529	26,529	150,177	149,116	164,506
Vote 2 - Finance and administration														-	-	-
Vote 3 - Governance Function														-	-	-
Vote 4 - Community and public safety								106	106	106	106	106	106	637	617	650
Vote 5 - Economic and environmental services								1,365	1,365	1,365	1,365	1,365	12,165	18,990	6,920	7,287
Vote 6 - Trading services								110	110	110	110	110	1,110	1,660	654	900
Vote 7 - Other														-	-	-
Vote 8 - [NAME OF VOTE 8]														-	-	-
Vote 9 - [NAME OF VOTE 9]														-	-	-
Vote 10 - [NAME OF VOTE 10]														-	-	-
Vote 11 - [NAME OF VOTE 11]														-	-	-
Vote 12 - [NAME OF VOTE 12]														-	-	-
Vote 13 - [NAME OF VOTE 13]														-	-	-
Vote 14 - [NAME OF VOTE 14]														-	-	-
Vote 15 - [NAME OF VOTE 15]														-	-	-
Total Revenue by Vote		-	-	-	-	-	-	26,111	26,111	26,111	26,111	26,111	39,911	180,464	167,508	173,343
Expenditure by Vote																
Vote 1 - Executive and council								5,452	5,452	5,452	5,452	5,452	5,452	32,711	19,136	20,311
Vote 2 - Finance and administration								10,429	10,429	10,429	10,429	10,429	10,479	62,626	66,042	70,175
Vote 3 - Governance Function								0	0	0	0	0	0	0	2,195	2,331
Vote 4 - Community and public safety								2,350	2,350	2,350	2,350	2,350	2,350	14,101	5,960	6,307
Vote 5 - Economic and environmental services								1,278	1,278	1,278	1,278	1,278	1,278	7,666	21,130	22,480
Vote 6 - Trading services								2,913	2,913	2,913	2,913	2,913	2,913	17,480	16,842	17,863
Vote 7 - Other								645	645	645	645	645	645	3,873	2,784	2,980
Vote 8 - [NAME OF VOTE 8]														-	-	-
Vote 9 - [NAME OF VOTE 9]														-	-	-
Vote 10 - [NAME OF VOTE 10]														-	-	-
Vote 11 - [NAME OF VOTE 11]														-	-	-
Vote 12 - [NAME OF VOTE 12]														-	-	-
Vote 13 - [NAME OF VOTE 13]														-	-	-
Vote 14 - [NAME OF VOTE 14]														-	-	-
Vote 15 - [NAME OF VOTE 15]														-	-	-
Total Expenditure by Vote		-	-	-	-	-	-	23,068	23,068	23,068	23,068	23,068	23,118	138,457	133,889	142,225
Surplus/ (Deficit)		-	-	-	-	-	-	5,043	5,043	5,043	5,043	5,043	16,793	42,008	23,619	31,117

## Ngqushwa Local Municipality -2018-19 2<sup>nd</sup> Adjustments Budget

### Table:16:SB13:Monthly revenue expenditure(standard classification)

EC126 Ngqushwa - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - MAY 2019																
Description - Standard classification	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue - Functional																
Governance and administration		-	-	-	-	-	-	26,629	26,629	26,629	26,629	26,629	38,328	170,977	149,116	164,506
Executive and council																
Finance and administration								26,529	26,529	26,529	26,529	26,529	38,329	170,977	149,116	164,506
Internal audit																
Community and public safety		-	-	-	-	-	-	106	106	106	106	106	106	637	617	656
Community and social services								103	103	103	103	103	103	617	617	656
Sport and recreation																
Public safety								3	3	3	3	3	3	20	-	-
Housing																
Health																
Economic and environmental services		-	-	-	-	-	-	1,365	1,365	1,365	1,365	1,365	1,365	8,190	6,920	7,287
Planning and development								35	35	35	35	35	35	209	96	101
Road transport								1,330	1,330	1,330	1,330	1,330	1,330	7,981	8,824	7,188
Environmental protection																
Trading services		-	-	-	-	-	-	110	110	110	110	110	110	660	864	890
Energy sources																
Water management																
Waste water management								9	9	9	9	9	9	56	59	62
Waste management								101	101	101	101	101	101	604	795	838
Other																
Total Revenue - Functional		-	-	-	-	-	-	28,111	28,111	28,111	28,111	28,111	39,811	180,464	167,608	173,843
Expenditure - Functional																
Governance and administration		-	-	-	-	-	-	15,881	15,881	15,881	15,881	15,881	15,931	96,337	87,373	92,816
Executive and council								5,452	5,452	5,452	5,452	5,452	5,452	32,711	19,136	20,311
Finance and administration								10,429	10,429	10,429	10,429	10,429	8,993	60,740	86,042	70,175
Internal audit																
Community and public safety		-	-	-	-	-	-	2,350	2,350	2,350	2,350	2,350	2,350	14,101	6,980	6,307
Community and social services								362	362	362	362	362	362	2,174	2,849	2,787
Sport and recreation								271	271	271	271	271	271	1,626	889	957
Public safety								1,508	1,508	1,508	1,508	1,508	1,508	9,036	-	-
Housing								210	210	210	210	210	210	1,283	2,412	2,563
Health																
Economic and environmental services		-	-	-	-	-	-	1,278	1,278	1,278	1,278	1,278	1,278	7,668	21,130	22,480
Planning and development								682	682	682	682	682	682	4,060	8,468	6,861
Road transport								598	598	598	598	598	598	3,575	14,601	15,569
Environmental protection																
Trading services		-	-	-	-	-	-	2,913	2,913	2,913	2,913	2,913	2,913	17,480	16,442	17,663
Energy sources								792	792	792	792	792	792	4,754	5,176	5,470
Water management																
Waste water management																
Waste management								2,121	2,121	2,121	2,121	2,121	2,121	12,726	11,466	12,193
Other								646	646	646	646	646	646	3,673	2,764	2,860
Total Expenditure - Functional		-	-	-	-	-	-	23,068	23,068	23,068	23,068	23,068	23,118	138,467	133,889	142,226
Surplus/(Deficit) 1.		-	-	-	-	-	-	5,043	5,043	5,043	5,043	5,043	16,793	42,008	23,919	31,117

### Table 17:SB14:Monthly revenue and expenditure

EC126 Ngqushwa - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - MAY 2019																
Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue By Source																
Property rates							707		4,245	4,245	4,245	4,245	7,782	25,468	30,305	31,911
Service charges - electricity revenue							-	-	-	-	-	-	-	-	-	-
Service charges - water revenue							-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue							17	101	101	101	101	101	(420)	-	-	-
Service charges - refuse							-	-	-	-	-	-	604	604	795	836
Service charges - other							-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment							18	109	109	109	109	109	199	652	603	634
Interest earned - external investments							77	462	462	462	462	462	847	2,772	2,845	2,996
Interest earned - outstanding debtors							111	664	664	664	664	664	1,218	3,966	4,573	4,816
Dividends received							-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits							150	900	900	900	900	900	1,650	5,400	4,085	4,302
Licences and permits							82	375	375	375	375	375	687	2,249	2,388	2,454
Agency services							14	85	85	85	85	85	155	509	536	565
Transfers and subsidies							2,668	16,009	16,009	16,009	16,009	16,009	29,351	96,057	85,313	91,052
Other revenue							128	770	770	770	770	770	1,412	4,620	4,705	4,954
Gains on disposal of PPE							-	-	-	-	-	-	-	-	-	-
Total Revenue		-	-	-	-	-	-	3,963	23,719	23,719	23,719	23,719	43,486	142,316	136,129	144,561
Expenditure By Type																
Employer related costs							1,809	10,853	10,853	10,853	10,853	10,853	19,887	65,119	71,150	75,774
Remuneration of councillors							236	1,414	1,414	1,414	1,414	1,414	2,592	8,483	10,026	10,650
Debt Impairment							46	278	278	278	278	278	510	1,670	2,265	2,406
Depreciation & asset impairment							279	1,675	1,675	1,675	1,675	1,675	3,072	10,053	15,851	16,891
Finance charges							-	-	-	-	-	-	-	-	2,211	2,328
Bulk purchases							-	-	-	-	-	-	-	-	-	-
Other materials							66	406	406	406	406	406	744	2,433	1,998	2,104
Contracted services							890	5,343	5,343	5,343	5,343	5,343	9,795	32,066	14,211	15,237
Grants and subsidies							1	8	8	8	8	8	16	50	27	28
Other expenditure							515	3,091	3,091	3,091	3,091	3,091	5,716	18,593	16,131	17,008
Loss on disposal of PPE							-	-	-	-	-	-	-	-	-	-
Total Expenditure		-	-	-	-	-	-	3,845	23,068	23,068	23,068	23,068	42,341	138,457	133,889	142,226
Surplus/(Deficit)		-	-	-	-	-	-	109	652	652	652	652	1,145	3,869	2,240	2,335
Transfers and subsidies - capital (municipal allocations) (National / Provincial and District)								4,391	4,391	4,391	4,391	4,391	16,191	38,148	21,379	28,782
Transfers and subsidies - capital (municipal allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational)																
Transfers and subsidies - capital (municipal allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational)							633	633	633	633	633	633	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	5,133	5,676	5,676	5,676	5,676	14,170	42,008	23,919	31,117

## Ngqushwa Local Municipality -2018-19 2<sup>nd</sup> Adjustments Budget

### Table 18:SB 15: Monthly Cash flow

EC126 Ngqushwa - Supporting Table SB15 Adjustments Budget - monthly cash flow - MAY 2019

Monthly cash flows	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Cash Receipts By Source</b>	1															
Property rates								6,800	10,316	10,862	10,862	10,862	6,067	58,796	61,883	65,173
Service charges - electricity revenue								-	-	-	-	-	-	-	-	-
Service charges - water revenue								-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue								-	-	-	-	-	-	-	-	-
Service charges - refuse								252	265	279	279	279	156	1,511	1,561	1,675
Service charges - other								-	-	-	-	-	-	-	-	-
Rental of facilities and equipment								-	-	-	-	-	-	-	-	-
Interest earned - external investments								-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors								1,174	1,236	1,302	1,302	1,302	729	7,045	7,418	7,812
Dividends received								-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits								-	-	-	-	-	-	-	-	-
Licences and permits								-	-	-	-	-	-	-	-	-
Agency services								-	-	-	-	-	-	-	-	-
Transfer receipts - operational								15,989	14,219	15,175	15,175	15,175	20,201	55,935	85,313	91,052
Other revenue								2,009	2,112	2,224	2,224	2,224	1,261	12,054	12,672	13,344
<b>Cash Receipts by Source</b>		-	-	-	-	-	-	28,224	28,146	29,843	29,843	29,843	28,444	175,343	188,887	178,055
<b>Other Cash Flows by Source</b>																
Transfer receipts - capital								6,356	6,356	6,356	6,356	6,356	6,356	36,146	21,379	28,782
Contributions & Contributed assets								-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE								-	-	-	-	-	-	-	-	-
Short term loans								-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing								-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits								-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors								-	-	-	-	-	-	-	-	-
Decrease (Increase) other non-current receivables								-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments								(5,168)	(5,168)	(5,168)	(5,168)	(5,168)	(5,168)	(31,130)	(33,941)	
<b>Total Cash Receipts by Source</b>		-	-	-	-	-	-	30,394	29,317	31,012	31,012	31,012	29,814	182,861	156,325	207,837
<b>Cash Payments by Type</b>																
Employee related costs								11,135	11,135	11,135	11,135	11,135	11,135	66,807	71,150	75,774
Remuneration of councillors								1,573	1,573	1,573	1,573	1,573	1,573	9,439	10,026	10,650
Finance charges								350	350	350	350	350	350	2,100	2,211	2,328
Bulk purchases - Electricity								-	-	-	-	-	-	-	-	-
Bulk purchases - Water & Sewer								-	-	-	-	-	-	-	-	-
Other materials								319	319	319	319	319	319	1,911	1,999	2,104
Contracted services								3,914	3,914	3,914	3,914	3,914	3,914	23,462	14,211	15,237
Transfers and grants - other municipalities								4	4	4	4	4	4	25	27	26
Transfers and grants - other								-	-	-	-	-	-	-	-	-
Other expenditure								3,185	3,185	3,185	3,185	3,185	3,185	19,113	16,416	19,414
<b>Cash Payments by Type</b>		-	-	-	-	-	-	20,480	20,480	20,480	20,480	20,480	20,480	122,879	118,038	125,535
<b>Other Cash Flows/Payments by Type</b>																
Capital assets								7,001	7,001	7,001	7,001	7,001	7,001	42,008	22,436	29,869
Repayment of borrowing								-	-	-	-	-	-	-	-	-
Other Cash Flow/Payments								-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>		-	-	-	-	-	-	27,481	27,481	27,481	27,481	27,481	27,481	164,885	140,474	155,404
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		-	-	-	-	-	-	2,913	1,837	3,531	3,531	3,531	2,133	17,476	15,851	52,433
Cash/cash equivalents at the month/year beginning		1,200	1,200	1,200	1,200	1,200	1,200	1,200	4,113	5,949	9,480	13,012	16,543	1,200	16,676	34,526
Cash/cash equivalents at the month/year end:		1,200	1,200	1,200	1,200	1,200	1,200	4,113	5,949	9,480	13,012	16,543	18,676	18,676	34,526	86,959

## Ngqushwa Local Municipality -2018-19 2<sup>nd</sup> Adjustments Budget

### Table 19: SB16: Monthly capital expenditure (by municipal vote)

EC126 Ngqushwa - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - MAY 2019

Description - Municipal Vote	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Multi-year expenditure appropriation</b>	1															
Vote 1 - Executive and council																
Vote 2 - Finance and administration																
Vote 3 - Governance Function																
Vote 4 - Community and public safety																
Vote 5 - Economic and environmental services																
Vote 6 - Trading services																
Vote 7 - Other																
Vote 8 - [NAME OF VOTE 8]																
Vote 9 - [NAME OF VOTE 9]																
Vote 10 - [NAME OF VOTE 10]																
Vote 11 - [NAME OF VOTE 11]																
Vote 12 - [NAME OF VOTE 12]																
Vote 13 - [NAME OF VOTE 13]																
Vote 14 - [NAME OF VOTE 14]																
Vote 15 - [NAME OF VOTE 15]																
<b>Capital Multi-year expenditure sub-total</b>	3															
<b>Single-year expenditure appropriation</b>																
Vote 1 - Executive and council								0	2	2	2	2	3	10		
Vote 2 - Finance and administration								62	371	371	371	371	880	2,225	4,536	4,776
Vote 3 - Governance Function																
Vote 4 - Community and public safety								57	344	344	344	344	631	2,064	4,500	5,285
Vote 5 - Economic and environmental services								573	3,438	3,438	3,438	3,438	23,365	37,710	13,400	13,400
Vote 6 - Trading services																
Vote 7 - Other																
Vote 8 - [NAME OF VOTE 8]																
Vote 9 - [NAME OF VOTE 9]																
Vote 10 - [NAME OF VOTE 10]																
Vote 11 - [NAME OF VOTE 11]																
Vote 12 - [NAME OF VOTE 12]																
Vote 13 - [NAME OF VOTE 13]																
Vote 14 - [NAME OF VOTE 14]																
Vote 15 - [NAME OF VOTE 15]																
<b>Capital single-year expenditure sub-total</b>	3							892	4,164	4,164	4,164	4,164	24,698	42,008	22,436	23,489

### Table 20: SB 17: Monthly capital (by standard Classification)

EC126 Ngqushwa - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - MAY 2019

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Capital Expenditure - Functional</b>																
<b>Governance and administration</b>																
Executive and council								62	372	372	372	372	883	2,235	4,536	4,776
Finance and administration								62	371	371	371	371	880	2,225	4,536	4,776
Internal audit																
<b>Community and public safety</b>																
Community and social services								57	344	344	344	344	631	2,064	4,500	5,285
Sport and recreation								16	94	94	94	94	8,333	8,725	4,500	5,285
Public safety								42	250	250	250	250	408	1,450		
Housing																
Health																
<b>Economic and environmental services</b>																
Planning and development								573	3,438	3,438	3,438	3,438	8,942	23,266	13,400	13,400
Road transport								0	3	3	3	3	5	15		
Environmental protection								573	3,435	3,435	3,435	3,435	8,937	23,251	13,400	13,400
<b>Trading services</b>																
Energy services								148	889	889	889	889	889	2,629	6,332	
Water management																
Waste water management																
Waste management																
<b>Other</b>																
<b>Total Capital Expenditure - Functional</b>								840	5,043	5,043	5,043	5,043	20,995	42,008	22,436	23,489



# Ngqushwa Local Municipality -2018-19 2<sup>nd</sup> Adjustments Budget

## Table 21:SB 18: Capital expenditure on a new asset by asset class

EC126 Ngqushwa - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - MAY 2019													
Description	Ref	Budget Year 2018/19										Budget Year	Budget Y
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavail.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	+1 2019/20	+2 2020/21
		A	A1	B	C	D	E	F	G	H	I	J	K
R thousands													
Capital expenditure on new assets by Asset Class/Sub-class													
Infrastructure		21,897	-	-	-	-	-	(1,353)	(1,353)	20,544	10,263	10,2	10,2
Roads Infrastructure		15,300	-	-	-	-	-	(1,377)	(1,377)	13,923	9,236	9,2	9,2
Road Structures		15,300	-	-	-	-	-	(1,327)	(1,327)	13,973	9,131	9,1	9,1
Road Furniture		-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares		108	-	-	-	-	-	(80)	(80)	80	105	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		5,332	-	-	-	-	-	1,600	1,600	6,932	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares		5,332	-	-	-	-	-	1,600	1,600	6,932	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-	-	-	-
Retreatment		-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
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		975	-	-	-	-	-	(975)	(975)	-	1,027	1,0	1,0
Data Centres		975	-	-	-	-	-	(975)	(975)	-	1,027	1,0	1,0
Cable Layers		-	-	-	-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	-
Community Assets		1,200	-	-	-	-	-	7,664	7,664	8,864	4,500	4,5	4,5
Community Facilities		-	-	-	-	-	-	8,614	8,614	8,614	4,500	4,5	4,5
Halls		-	-	-	-	-	-	8,614	8,614	8,614	4,500	4,5	4,5
Centres		-	-	-	-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-	-	-	-
Childs/Care Centres		-	-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-	-	-	-
Ports		-	-	-	-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-	-	-	-
Public Abolition Facilities		-	-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		1,200	-	-	-	-	-	(950)	(950)	250	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities		1,200	-	-	-	-	-	(950)	(950)	250	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	110	110	110	-	-	-
Monuments		-	-	-	-	-	-	110	110	110	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-	-	-	-
Investment Properties		-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	155	155	155	448	4	4
Services		-	-	-	-	-	-	155	155	155	448	4	4
Licences and rights		-	-	-	-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-	-	-	-
Effluent Licences		-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licences		-	-	-	-	-	-	-</					

## Nggushwa Local Municipality -2018-19 2<sup>nd</sup> Adjustments Budget

**Table 22:SB 18b:Capital Asset on renewal of existing assets by asset class**

[illegible]

# Ngqushwa Local Municipality -2018-19 2<sup>nd</sup> Adjustments Budget

## Table23:SB18c:Expenditure on repairs and maintenance by asset class

EC126 Ngqushwa - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - MAY 2019													
Description	Ref	Budget Year 2018/19										Budget Year +1 2019/20 Adjusted Budget	Budget +2 2020 Adjusted Budget
		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavail. 10 D	Net. or Prev. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H			
R thousands													
Repairs and maintenance expenditure by Asset Class/Subclass		380	-	-	-	-	-	174	174	324	380		
Infrastructure		124	-	-	-	-	-	174	174	208	257		
Roads infrastructure		124	-	-	-	-	-	174	174	208	257		
Road Structures		-	-	-	-	-	-	-	-	-	-		
Road Furniture		-	-	-	-	-	-	-	-	-	-		
Capital Spares		-	-	-	-	-	-	-	-	-	-		
Storm water infrastructure		-	-	-	-	-	-	-	-	-	-		
Drainage Collection		-	-	-	-	-	-	-	-	-	-		
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-		
Attenuation		-	-	-	-	-	-	-	-	-	-		
Electrical Infrastructure		226	-	-	-	-	-	-	-	226	236		
Power Plants		-	-	-	-	-	-	-	-	-	-		
HV Substations		-	-	-	-	-	-	-	-	-	-		
HV Switching Station		-	-	-	-	-	-	-	-	-	-		
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-		
MV Substations		-	-	-	-	-	-	-	-	-	-		
MV Switching Stations		-	-	-	-	-	-	-	-	-	-		
MV Networks		-	-	-	-	-	-	-	-	-	-		
LV Networks		-	-	-	-	-	-	-	-	-	-		
Capital Spares		-	-	-	-	-	-	-	-	-	-		
Water Supply Infrastructure		226	-	-	-	-	-	-	-	226	236		
Dams and Weirs		-	-	-	-	-	-	-	-	-	-		
Boreholes		-	-	-	-	-	-	-	-	-	-		
Reservoirs		-	-	-	-	-	-	-	-	-	-		
Pump Stations		-	-	-	-	-	-	-	-	-	-		
Water Treatment Works		-	-	-	-	-	-	-	-	-	-		
Bulk Mains		-	-	-	-	-	-	-	-	-	-		
Distribution		-	-	-	-	-	-	-	-	-	-		
Distribution Points		-	-	-	-	-	-	-	-	-	-		
PRV Stations		-	-	-	-	-	-	-	-	-	-		
Capital Spares		-	-	-	-	-	-	-	-	-	-		
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-		
Pump Station		-	-	-	-	-	-	-	-	-	-		
Reticulation		-	-	-	-	-	-	-	-	-	-		
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-		
Outfall Sewers		-	-	-	-	-	-	-	-	-	-		
Toilet Facilities		-	-	-	-	-	-	-	-	-	-		
Capital Spares		-	-	-	-	-	-	-	-	-	-		
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-		
Landfill Sites		-	-	-	-	-	-	-	-	-	-		
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-		
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-		
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-		
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-		
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-		
Capital Spares		-	-	-	-	-	-	-	-	-	-		
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-		
Rail Lines		-	-	-	-	-	-	-	-	-	-		
Rail Structures		-	-	-	-	-	-	-	-	-	-		
Rail Furniture		-	-	-	-	-	-	-	-	-	-		
Drainage Collection		-	-	-	-	-	-	-	-	-	-		
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-		
Attenuation		-	-	-	-	-	-	-	-	-	-		
MV Substations		-	-	-	-	-	-	-	-	-	-		
LV Networks		-	-	-	-	-	-	-	-	-	-		
Capital Spares		-	-	-	-	-	-	-	-	-	-		
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-		
Sand Pumps		-	-	-	-	-	-	-	-	-	-		
Piers		-	-	-	-	-	-	-	-	-	-		
Recreational		-	-	-	-	-	-	-	-	-	-		
Promenades		-	-	-	-	-	-	-	-	-	-		
Capital Spares		-	-	-	-	-	-	-	-	-	-		
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-		
Data Centres		-	-	-	-	-	-	-	-	-	-		
Core Layers		-	-	-	-	-	-	-	-	-	-		
Distribution Layers		-	-	-	-	-	-	-	-	-	-		
Capital Spares		-	-	-	-	-	-	-	-	-	-		
Community Assets		-	-	-	-	-	-	-	-	-	-		
Community Facilities		-	-	-	-	-	-	-	-	-	-		
Halls		-	-	-	-	-	-	-	-	-	-		
Centres		-	-	-	-	-	-	-	-	-	-		
Cafes		-	-	-	-	-	-	-	-	-	-		
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-		
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-		
Testing Stations		-	-	-	-	-	-	-	-	-	-		
Museums		-	-	-	-	-	-	-	-	-	-		
Galleries		-	-	-	-	-	-	-	-	-	-		
Theatres		-	-	-	-	-	-	-	-	-	-		
Libraries		-	-	-	-	-	-	-	-	-	-		
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-	-		
Police		-	-	-	-	-	-	-	-	-	-		
Parks		-	-	-	-	-	-	-	-	-	-		
Public Open Space		-	-	-	-	-	-	-	-	-	-		
Nature Reserves		-	-	-	-	-	-	-	-	-	-		
Public Abolition Facilities		-	-	-	-	-	-	-	-	-	-		
Markets		-	-	-	-	-	-	-	-	-	-		
Stalls		-	-	-	-	-	-	-	-	-	-		
Shelters		-	-	-	-	-	-	-	-	-	-		
Airports		-	-	-	-	-	-	-	-	-	-		
Test Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-	-		
Capital Spares		-	-	-	-	-	-	-	-	-	-		
Island and Recreation Facilities		-	-	-	-	-	-	-	-	-	-		
Indoor Facilities		-	-	-	-	-	-	-	-	-	-		
Outdoor Facilities		-	-	-	-	-	-	-	-	-	-		
Capital Spares		-	-	-	-	-	-	-	-	-	-		
Heritage Assets		-	-	-	-	-	-	-	-	-	-		
Monuments		-	-	-	-	-	-	-	-	-	-		
Historic Buildings		-	-	-	-	-	-	-	-	-	-		
Works of Art		-	-	-	-	-	-	-	-	-	-		
Conservation Areas		-	-	-	-	-	-	-	-	-	-		
Other Heritage		-	-	-	-	-	-	-	-	-	-		
Investment Assets		-	-	-	-	-	-	-	-	-	-		
Revenue Generating		-	-	-	-	-	-	-	-	-	-		
Unimproved Property		-	-	-	-	-	-	-	-	-	-		
Unimproved Property		-	-	-	-	-	-	-	-	-	-		
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-		
Unimproved Property		-	-	-	-	-	-	-	-	-	-		
Unimproved Property		-	-	-	-	-	-	-	-	-	-		
Other Assets		131	-	-	-	-	-	174	174	305	138		
Operational Buildings		131	-	-	-	-	-	174	174	305	138		
Municipal Offices		-	-	-	-	-	-	-	-	-	-		
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-	-		
Building Plan Offices		-	-	-	-	-	-	-	-	-	-		
Workshops		-	-	-	-	-	-	-	-	-	-		
Yards		-	-	-	-	-	-	-	-	-	-		
Stores		-	-	-	-	-	-	-	-	-	-		
Laboratories		-	-	-	-	-	-	-	-	-	-		
Training Centres		-	-	-	-	-	-	-	-	-	-		
Manufacturing Plant		-	-	-	-	-	-	-	-	-	-		
Depots		-	-	-	-	-	-	-	-	-	-		
Capital Spares		-	-	-	-	-	-	-	-	-	-		
Housing		-	-	-	-	-	-	-	-	-	-		
Staff Housing		-	-	-	-	-	-	-	-	-	-		
Social Housing		-	-	-	-	-	-	-	-	-	-		
Capital Spares		-	-	-	-	-	-	-	-	-	-		
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-		
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-		
Intangible Assets		-	-	-	-	-	-	-	-	-	-		
Serviceable		-	-	-	-	-	-	-	-	-	-		
Licences and Rights		-	-	-	-	-	-	-	-	-	-		
Water Rights		-	-	-	-	-	-	-	-	-	-		
Effluent Licences		-	-	-	-	-	-	-	-	-	-		
Solid Waste Licences		-	-	-	-	-	-	-	-	-	-		
Computer Software and Applications		-	-	-	-	-	-	-	-	-	-		
Local Settlement Software Applications		-	-	-	-	-	-	-	-	-	-		
Unspecified		-	-	-	-	-	-	-	-	-	-		
Computer Equipment		78	-	-	-	-	-	-	-	78	82		
Computer Equipment		78	-	-	-	-	-	-	-	78	82		
Furniture and Office Equipment		601	-	-	-	-	-	-	-	601	632		
Furniture and Office Equipment		601	-	-	-	-	-	-	-	601	632		
Machinery and Equipment		150	-	-	-	-	-	-	-	150	-		
Machinery and Equipment		150	-	-	-	-	-	-	-	150	-		
Transport Assets		900	-	-	-	-	-	174	174	774	-		
Transport Assets		900	-	-	-	-	-	174	174	774	-		
Land		-	-	-	-	-	-	-					

# Ngqushwa Local Municipality -2018-19 2<sup>nd</sup> Adjustments Budget

## Table 24:SB18d:Depreciation by Asset Class

EC126 Ngqushwa - Supporting Table SB18d Adjustments Budget - depreciation by asset class - MAY 2019													
Description	Ref	Budget Year 2018/19										Budget Year	Budget Year
		Original Budget A	Prior Adjusted 7 A1	Accum. 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	+1 2019/20 Adjusted Budget	+2 2020/21 Adjusted Budget	
R thousands													
Depreciation by Asset Class/Sub-class													
Infrastructure		5,875	--	--	--	--	--	--	--	5,875	6,187	6,515	
Roads Infrastructure		3,401	--	--	--	--	--	--	--	3,401	3,561	3,771	
Roads		3,401	--	--	--	--	--	--	--	3,401	3,561	3,771	
Road Structures		--	--	--	--	--	--	--	--	--	--	--	
Road Furniture		--	--	--	--	--	--	--	--	--	--	--	
Capital Spares		--	--	--	--	--	--	--	--	--	--	--	
Storm water Infrastructure		527	--	--	--	--	--	--	--	527	554	584	
Drainage Collection		--	--	--	--	--	--	--	--	--	--	--	
Storm water Conveyance		527	--	--	--	--	--	--	--	527	554	584	
Attenuation		--	--	--	--	--	--	--	--	--	--	--	
Electrical Infrastructure		1,948	--	--	--	--	--	--	--	1,948	2,051	2,180	
Power Plants		--	--	--	--	--	--	--	--	--	--	--	
HV Substations		--	--	--	--	--	--	--	--	--	--	--	
HV Switching Station		--	--	--	--	--	--	--	--	--	--	--	
HV Transmission Conductors		--	--	--	--	--	--	--	--	--	--	--	
MV Substations		--	--	--	--	--	--	--	--	--	--	--	
MV Switching Stations		--	--	--	--	--	--	--	--	--	--	--	
MV Networks		--	--	--	--	--	--	--	--	--	--	--	
LV Networks		--	--	--	--	--	--	--	--	--	--	--	
Capital Spares		1,948	--	--	--	--	--	--	--	1,948	2,051	2,180	
Water Supply Infrastructure		--	--	--	--	--	--	--	--	--	--	--	
Dams and Weirs		--	--	--	--	--	--	--	--	--	--	--	
Boreholes		--	--	--	--	--	--	--	--	--	--	--	
Reservoirs		--	--	--	--	--	--	--	--	--	--	--	
Pump Stations		--	--	--	--	--	--	--	--	--	--	--	
Water Treatment Works		--	--	--	--	--	--	--	--	--	--	--	
Bulk Mains		--	--	--	--	--	--	--	--	--	--	--	
Distribution		--	--	--	--	--	--	--	--	--	--	--	
Distribution Points		--	--	--	--	--	--	--	--	--	--	--	
PRV Stations		--	--	--	--	--	--	--	--	--	--	--	
Capital Spares		--	--	--	--	--	--	--	--	--	--	--	
Sanitation Infrastructure		--	--	--	--	--	--	--	--	--	--	--	
Pump Station		--	--	--	--	--	--	--	--	--	--	--	
Retriculation		--	--	--	--	--	--	--	--	--	--	--	
Waste Water Treatment Works		--	--	--	--	--	--	--	--	--	--	--	
Outfall Sewers		--	--	--	--	--	--	--	--	--	--	--	
Tank 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		--	--	--	--	--	--	--	--	--	--	--	
Cable Layers		--	--	--	--	--	--	--	--	--	--	--	
Distribution Layers		--	--	--	--	--	--	--	--	--	--	--	
Capital Spares		--	--	--	--	--	--	--	--	--	--	--	
Community Assets		211	--	--	--	--	--	--	--	211	222	234	
Community Facilities		211	--	--	--	--	--	--	--	211	222	234	
Halls		--	--	--	--	--	--	--	--	--	--	--	
Centres		--	--	--	--	--	--	--	--	--	--	--	
Crèches		--	--	--	--	--	--	--	--	--	--	--	
Children's Care Centres		--	--	--	--	--	--	--	--	--	--	--	
Fire/Ambulance Stations		--	--	--	--	--	--	--	--	--	--	--	
Travelling Stations		--	--	--	--	--	--	--	--	--	--	--	
Museums		--	--	--	--	--	--	--	--	--	--	--	
Galleries		--	--	--	--	--	--	--	--	--	--	--	
Theatres		--	--	--	--	--	--	--	--	--	--	--	
Libraries		--	--	--	--	--	--	--	--	--	--	--	
Cemeteries/Crematoria		--	--	--	--	--	--	--	--	--	--	--	
Police		--	--	--	--	--	--	--	--	--	--	--	
Parks		--	--	--	--	--	--	--	--	--	--	--	
Public Open Space		--	--	--	--	--	--	--	--	--	--	--	
Nature Reserves		--	--	--	--	--	--	--	--	--	--	--	
Public Auction Facilities		--	--	--	--	--	--	--	--	--	--	--	
Markets		211	--	--	--	--	--	--	--	211	222	234	
Stalls		--	--	--	--	--	--	--	--	--	--	--	
Abattoirs		--	--	--	--	--	--	--	--	--	--	--	
Airports		--	--	--	--	--	--	--	--	--	--	--	
Taxi Ranks/Bus Terminals		--	--	--	--	--	--	--	--	--	--	--	
Capital Spares		--	--	--	--	--	--	--	--	--	--	--	
Sport and Recreation Facilities		--	--	--	--	--	--	--	--	--	--	--	
Indoor Facilities		--	--	--	--	--	--	--	--	--	--	--	
Outdoor Facilities		--	--	--	--	--	--	--	--	--	--	--	
Capital Spares		--	--	--	--	--	--	--	--	--	--	--	
Heritage assets		--	--	--	--	--	--	--	--	--	--	--	
Monuments		--	--	--	--	--	--	--	--	--	--	--	
Historic Buildings		--	--	--	--	--	--	--	--	--	--	--	
Works of Art		--	--	--	--	--	--	--	--	--	--	--	
Conservation Areas		--	--	--	--	--	--	--	--	--	--	--	
Other Heritage		--	--	--	--	--	--	--	--	--	--	--	
Investment properties		--	--	--	--	--	--	--	--	--	--	--	
Revenue Generating		--	--	--	--	--	--	--	--	--	--	--	
Improved Property		--	--	--	--	--	--	--	--	--	--	--	
Unimproved Property		--	--	--	--	--	--	--	--	--	--	--	
Non-revenue Generating		--	--	--	--	--	--	--	--	--	--	--	
Improved Property		--	--	--	--	--	--	--	--	--	--	--	
Unimproved Property		--	--	--	--	--	--	--	--	--	--	--	
Other assets		2,843	--	--	--	--	--	(2,500)	(2,500)	343	2,894	3,152	
Unrestricted Usage		2,843	--	--	--	--	--	(2,500)	(2,500)	343	2,894	3,152	
Municipal Offices		--	--	--	--	--	--	--	--	--	--	--	
Pay/Equity Points		--	--	--	--	--	--	--	--	--	--	--	
Building Plan Offices		--	--	--	--	--	--	--	--	--	--	--	
Workshops		--	--	--	--	--	--	(2,500)	(2,500)	--	--	--	
Yards		--	--	--	--	--	--	--	--	--	--	--	
Stores		--	--	--	--	--	--	--	--	--	--	--	
Laboratories		--	--	--	--	--	--	--	--	--	--	--	
Training Centres		--	--	--	--	--	--	--	--	--	--	--	
Manufacturing Plant		--	--	--	--	--	--	--	--	--	--	--	
Depots		--	--	--	--	--	--	--	--	--	--	--	
Capital Spares		--	--	--	--	--	--	--	--	--	--	--	
Housing		--	--	--	--	--	--	--	--	--	--	--	
Staff Housing		--	--	--	--	--	--	--	--	--	--	--	
Social Housing		--	--	--	--	--	--	--	--	--	--	--	
Capital Spares		--	--	--	--	--	--	--	--	--	--	--	
Biological or Cultivated Assets		--	--	--	--	--	--	--	--	--	--	--	
Biological or Cultivated Assets		--	--	--	--	--	--	--	--	--	--	--	
Intangible Assets		283	--	--	--	--	--	--	--	283	277	282	
Services		--	--	--	--	--	--	--	--	--	--	--	
Licences and Rights		283	--	--	--	--	--	--	--	283	277	282	
Water Rights		--	--	--	--	--	--	--	--	--	--	--	
Effluent Licenses		--	--	--	--	--	--	--	--	--	--	--	
Solid Waste Licenses		--	--	--	--	--	--	--	--	--	--	--	
Computer Software and Applications		283	--	--	--	--	--	--	--	283	277	282	
Lead Settlement Software Applications		--	--	--	--	--	--	--	--	--	--	--	
Unspecified		--	--	--	--	--	--	--	--	--	--	--	
Computer Equipment		264	--	--	--	--	--	--	--	264	299	315	
Computer Equipment		264	--	--	--	--	--	--	--	264	299	315	
Furniture and Office Equipment		105	--	--	--	--	--	--	--	105	111	117	
Furniture and Office Equipment		105	--	--	--	--	--	--	--	105	111	117	
Machinery and Equipment		1,892	--	--	--	--	--	(2,500)	(2,500)	1,392	4,098	4,315	
Machinery and Equipment		1,892	--	--	--	--	--	(2,500)	(2,500)	1,392	4,098	4,315	
Transport Assets		1,580	--	--	--	--	--						



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**PART THREE**

**MUNICIPAL MANAGER'S QUALITY CERTIFICATE**

I **Misiwe M. Mpahlwa** the Municipal Manager of **Ngqushwa Local Municipality** (EC 126) certify that the 2<sup>nd</sup> adjustment budget and supporting documentation for the 2018/2019 financial year, have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the adjustments budget and supporting documentation are consistent with the integrated Development Plan of the Municipality.

**Signature**

*M.P. Mpahlwa*  
.....

**Date**

*03/06/2019*  
.....