

Ngqushwa Local Municipality Adjustments Budget 2019-2020



February 2020

TABLE OF CONTENTS

Part 1 – Adjustments Budget	Page
1.1 Legislative requirements.....	5
1.2 Mayors Report	6
1.3 Executive Summary	6
1.4 Council Resolutions	8
1.5 Adjustment tables.....	11

PART 2 – Supporting Documentation

2.1 Supporting tables.....	
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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.

Ngqushwa Local Municipality -2019-20 Adjustments Budget

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.

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

The Council approved the Original budget for 2019/20 according to MFMA and relevant circulars as follows:

Operating Budget	ORIGINAL BUDGET 2019/20	PROPOSED ADJUSTMENTS	ADJUSTMENTS BUDGET 2019/20
Total Revenue	R 177,270,813	R 3 010 505	R 174 260 308
Less: Operating Expenditure	R 132,086,936	R 11 761 543.52	R 143 809 667
Less: Capital Expenditure	R 30,448,800	R 1 841.00	R 30,450,641
Surplus/(Deficit)	R 14,735,078		R 0.00

Proposed Adjustments:-

1. Revenue Budget mostly was adjusted downwards due to the under collection. The following are the revenue items that were adjusted down/ up: -
 - a) Traffic: - Fines and Penalties decreased by R4 368 335
 - b) Pound fees decrease by R 21 040,00

Ngqushwa Local Municipality -2019-20 Adjustments Budget

c) Property rates increased by R 1 299 670 due to revenue foregone incorrectly captured in the original budget.

2. Expenditure Budget increased due to under budgeting. The main items that were increased: -

a) Depreciation (Non-cash item).	R 8 545 800
b) Municipal Services (Water and Electricity)	R 800 000
c) Uniform and protective clothing	R 200 000
d) Maintenance of Municipal Buildings	R 200 000
e) Road Transport (Car Hire)	R 150 000

3. During the last audit the Auditor general pointed out there was no tariff for Tender documentation, the Tariff structures has been updated to also include the tariff for Tender documentation.

1.4 COUNCIL RESOLUTIONS

It is recommended:

- (a) That Council approves the Adjustments Budget
- (b) That the formal budget tables be updated with the adjustments and submitted to National and Provincial Treasury.
- (c) That the council approve the tariff for tender documentation.

Ngqushwa Local Municipality -2019-20 Adjustments Budget

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) - 28022020

Standard Description	Ref	Budget Year 2019/20									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt.	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2020/21	+2 2021/22
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Revenue - Functional												
<i>Governance and administration</i>		167,290	-	-	-	-	-	1,300	1,300	168,590	176,931	187,898
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		167,290	-	-	-	-	-	1,300	1,300	168,590	176,931	187,898
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		670	-	-	-	-	-	58	58	729	707	745
Community and social services		649	-	-	-	-	-	79	79	729	684	721
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		21	-	-	-	-	-	(21)	(21)	-	22	23
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		6,616	-	-	-	-	-	(4,368)	(4,368)	4,248	9,081	9,572
Planning and development		220	-	-	-	-	-	-	-	220	232	244
Road transport		8,396	-	-	-	-	-	(4,368)	(4,368)	4,028	8,849	9,327
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		695	-	-	-	-	-	-	-	695	732	772
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		59	-	-	-	-	-	-	-	59	62	65
Waste management		636	-	-	-	-	-	-	-	636	670	706
Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	177,271	-	-	-	-	-	(3,011)	(3,011)	174,260	187,450	198,986
Expenditure - Functional												
<i>Governance and administration</i>		85,297	-	-	-	-	-	8,962	8,962	94,260	90,469	95,983
Executive and council		18,852	-	-	-	-	-	2,422	2,422	21,274	20,065	21,365
Finance and administration		64,443	-	-	-	-	-	6,652	6,652	71,095	68,278	72,359
Internal audit		2,002	-	-	-	-	-	(112)	(112)	1,890	2,126	2,258
<i>Community and public safety</i>		15,120	-	-	-	-	-	(413)	(413)	14,707	16,107	17,166
Community and social services		2,315	-	-	-	-	-	(1,048)	(1,048)	1,267	2,465	2,627
Sport and recreation		1,830	-	-	-	-	-	143	143	1,973	1,950	2,080
Public safety		9,634	-	-	-	-	-	57	57	9,691	10,266	10,944
Housing		1,341	-	-	-	-	-	435	435	1,777	1,425	1,515
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		8,660	-	-	-	-	-	3,532	3,532	12,191	9,132	9,719
Planning and development		4,852	-	-	-	-	-	1,012	1,012	5,865	5,078	5,402
Road transport		3,807	-	-	-	-	-	2,520	2,520	6,327	4,053	4,317
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		18,385	-	-	-	-	-	1,224	1,224	19,608	19,519	20,731
Energy sources		5,014	-	-	-	-	-	788	788	5,802	5,296	5,594
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		13,370	-	-	-	-	-	436	436	13,806	14,224	15,137
Other		4,625	-	-	-	-	-	(1,582)	(1,582)	3,043	4,921	5,237
Total Expenditure - Functional	3	132,087	-	-	-	-	-	11,723	11,723	143,810	140,148	148,835
Surplus/ (Deficit) for the year		45,184	-	-	-	-	-	(14,733)	(14,733)	30,451	47,303	50,151

Ngqushwa Local Municipality -2019-20 Adjustments Budget

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) - 28022020

Vote Description <i>(insert departmental structure etc)</i>	Ref	Budget Year 2019/20									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
R thousands	A	A1	B	C	D	E	F	G	H			
Revenue by Vote	1											
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Administration		167,290	-	-	-	-	-	1,300	1,300	168,590	176,931	167,888
Vote 3 - Community and Social Services		649	-	-	-	-	-	79	79	729	670	706
Vote 4 - Energy services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Road Transport		8,417	-	-	-	-	-	(4,448)	(4,448)	3,969	707	745
Vote 6 - Planning and Development		220	-	-	-	-	-	-	-	220	232	244
Vote 7 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Vote 10 - Housing		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Other		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Waste Management		636	-	-	-	-	-	59	59	695	8,849	9,327
Vote 12 - Waste Management		59	-	-	-	-	-	-	-	59	62	65
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	177,271	-	-	-	-	-	(3,011)	(3,011)	174,260	187,450	188,966
Expenditure by Vote	1											
Vote 1 - Executive & Council		18,852	-	-	-	-	-	(4,144)	(4,144)	14,707	20,065	21,365
Vote 2 - Finance and Administration		66,445	-	-	-	-	-	10,880	10,880	77,325	70,404	74,618
Vote 3 - Community and Social Services		1,830	-	-	-	-	-	-	-	1,830	12,731	13,571
Vote 4 - Energy services		5,014	-	-	-	-	-	-	-	5,014	5,296	5,594
Vote 5 - Road Transport		13,441	-	-	-	-	-	(1,250)	(1,250)	12,191	14,052	14,955
Vote 6 - Planning and Development		4,852	-	-	-	-	-	-	-	4,852	1,950	2,080
Vote 7 - Sport and Recreation		2,315	-	-	-	-	-	-	-	2,315	-	-
Vote 8 - Vote 10 - Housing		1,341	-	-	-	-	-	-	-	1,341	1,425	1,515
Vote 9 - Other		4,625	-	-	-	-	-	-	-	4,625	-	-
Vote 10 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Waste Management		13,370	-	-	-	-	-	6,238	6,238	19,608	14,224	15,137
Vote 12 - Waste Management		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	132,087	-	-	-	-	-	11,723	11,723	143,810	140,148	146,835
Surplus/ (Deficit) for the year	2	45,184	-	-	-	-	-	(14,733)	(14,733)	30,451	47,303	50,151

Ngqushwa Local Municipality -2019-20 Adjustments Budget

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

EC126 Ngqushwa - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 28022020

Description	Ref	Budget Year 2019/20									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2020/21	+2 2021/22
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue By Source												
Property rates	2	38,821	-	-	-	-	-	1,251	1,251	40,072	40,817	43,127
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	636	-	-	-	-	-	-	-	636	670	706
Rental of facilities and equipment		686	-	-	-	-	-	-	-	686	723	762
Interest earned - external investments		2,916	-	-	-	-	-	-	-	2,916	3,073	3,239
Interest earned - outbonding debtors		5,032	-	-	-	-	-	-	-	5,032	5,304	5,590
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		5,681	-	-	-	-	-	(4,389)	(4,389)	1,291	5,987	6,311
Licences and permits		2,366	-	-	-	-	-	-	-	2,366	2,494	2,628
Agency services		536	-	-	-	-	-	-	-	536	565	595
Transfers and subsidies		89,199	-	-	-	-	-	79	79	89,279	94,603	100,050
Other revenue	2	4,860	-	-	-	-	-	49	49	4,909	5,123	5,399
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		150,732	-	-	-	-	-	(3,011)	(3,011)	147,722	159,458	168,408
Expenditure By Type												
Employee related costs		69,482	-	-	-	-	-	270	270	69,751	74,102	79,067
Remuneration of councillors		9,051	-	-	-	-	-	1,395	1,395	10,446	9,653	10,300
Debt impairment		1,756	-	-	-	-	-	-	-	1,756	1,851	1,951
Depreciation & asset impairment		10,576	-	-	-	-	-	8,545	8,545	19,121	11,147	11,749
Finance charges		-	-	-	-	-	-	-	-	-	-	-
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-
Other materials		2,630	-	-	-	-	-	361	361	2,991	2,772	2,922
Contracted services		16,954	-	-	-	-	-	478	478	19,432	19,897	20,972
Transfers and subsidies		53	-	-	-	-	-	-	-	53	55	58
Other expenditure		19,585	-	-	-	-	-	675	675	20,260	20,670	21,816
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		132,087	-	-	-	-	-	11,723	11,723	143,810	140,148	148,835
Surplus/(Deficit)												
Surplus/(Deficit)		18,645	-	-	-	-	-	(14,733)	(14,733)	3,912	19,311	19,573
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		26,539	-	-	-	-	-	-	-	26,539	27,982	30,578
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		45,184	-	-	-	-	-	(14,733)	(14,733)	30,451	47,303	50,151
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		45,184	-	-	-	-	-	(14,733)	(14,733)	30,451	47,303	50,151
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		45,184	-	-	-	-	-	(14,733)	(14,733)	30,451	47,303	50,151
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		45,184	-	-	-	-	-	(14,733)	(14,733)	30,451	47,303	50,151

Ngqushwa Local Municipality -2019-20 Adjustments Budget

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

EC126 Ngqushwa - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 2022020

Description	Ref	Budget Year 2019/20									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Capital Expenditure - Functional												
<i>Governance and administration</i>		2,660	-	-	-	-	-	580	580	3,240	-	-
Executive and council		-							-	-		
Finance and administration		2,660						580	580	3,240		
Internal audit		-							-	-		
<i>Community and public safety</i>		1,200	-	-	-	-	-	11,331	11,331	12,531	-	-
Community and social services		-						12,025	12,025	12,025		
Sport and recreation		1,200						(694)	(694)	506		
Public safety		-							-	-		
Housing		-							-	-		
Health		-							-	-		
<i>Economic and environmental services</i>		21,429	-	-	-	-	-	(12,075)	(12,075)	9,354	22,382	23,826
Planning and development		-							-	-		
Road transport		21,429						(12,075)	(12,075)	9,354	22,382	23,826
Environmental protection		-							-	-		
<i>Trading services</i>		5,160	-	-	-	-	-	166	166	5,326	5,610	6,752
Energy sources		5,160						166	166	5,326	5,610	6,752
Water management		-							-	-		
Waste water management		-							-	-		
Waste management		-							-	-		
Other		-							-	-		
Total Capital Expenditure - Functional	3	30,449	-	-	-	-	-	2	2	30,451	27,992	30,578
Funded by:												
National Government		26,539							-	26,539	27,992	30,578
Provincial Government		-							-	-	-	-
District Municipality		-							-	-	-	-
Other transfers and grants		-							-	-	-	-
Transfers recognised - capital	4	26,539	-	-	-	-	-	-	-	26,539	27,992	30,578
Borrowing		-							-	-	-	-
Internally generated funds		3,910						2	2	3,912	-	-
Total Capital Funding		30,449	-	-	-	-	-	2	2	30,451	27,992	30,578

Ngqushwa Local Municipality -2019-20 Adjustments Budget

Table 5: B 6: Budgeted Financial Position

EC126 Ngqushwa - Table B6 Adjustments Budget Financial Position - 28022020

Description	Ref	Budget Year 2019/20								Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	+1 2020/21	+2 2021/22
R thousands												
ASSETS												
Current assets												
Cash		10,124					-	(312)	(312)	9,812	16,490	15,203
Call Investment deposits	1	-	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	13,490	-	-	-	-	-	1,116	1,116	14,606	12,906	13,570
Other debtors		5,654						3,504	3,504	9,158	2,654	7,654
Current portion of long-term receivables												
Inventory		9,853								9,853	9,853	9,853
Total current assets		39,121	-	-	-	-	-	4,308	4,308	43,428	41,903	46,279
Non current assets												
Long-term receivables												
Investments												
Investment property		28,095						(1,421)	(1,421)	26,674	28,095	28,095
Investment in Associates												
Property, plant and equipment	1	282,775	-	-	-	-	-	(450)	(450)	282,325	280,318	282,904
Biological												
Intangible		875						(130)	(130)	745	875	875
Other non-current assets												
Total non current assets		311,745	-	-	-	-	-	(2,001)	(2,001)	309,744	309,289	311,875
TOTAL ASSETS		350,866	-	-	-	-	-	2,307	2,307	353,173	351,192	358,154
LIABILITIES												
Current liabilities												
Bank overdraft												
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Consumer deposits												
Trade and other payables		14,624	-	-	-	-	-	4,917	4,917	19,541	16,657	15,657
Provisions												
Total current liabilities		14,624	-	-	-	-	-	4,917	4,917	19,541	16,657	15,657
Non current liabilities												
Borrowing	1	-	-	-	-	-	-	-	-	-	-	-
Provisions	1	12,806	-	-	-	-	-	1,023	1,023	13,829	12,806	12,806
Total non current liabilities		12,806	-	-	-	-	-	1,023	1,023	13,829	12,806	12,806
TOTAL LIABILITIES		27,430	-	-	-	-	-	5,940	5,940	33,370	29,463	28,463
NET ASSETS	2	323,436	-	-	-	-	-	(3,633)	(3,633)	319,803	321,728	329,690
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		278,252	-	-	-	-	-	11,100	11,100	289,352	274,426	279,539
Reserves		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		278,252	-	-	-	-	-	11,100	11,100	289,352	274,426	279,539

Ngqushwa Local Municipality -2019-20 Adjustments Budget

Table 6: B7: Cash Flows

EC126 Ngqushwa - Table B7 Adjustments Budget Cash Flows - 28022020

Description	Ref	Budget Year 2019/20									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2020/21	+2 2021/22
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Properly rates		23,293						6,751	6,751	30,043	24,550	21,563
Service charges		381						(0)	(0)	381	402	353
Other revenue		8,477						(855)	(855)	7,622	8,935	7,467
Government - operating	1	89,199						79	79	89,279	94,603	100,050
Government - capital	1	26,539						-	-	26,539	27,992	30,578
Interest		5,935						(2,916)	(2,916)	3,019	5,026	4,415
Dividends								-	-	-	-	-
Payments												
Suppliers and employees		(119,702)						(3,178)	(3,178)	(122,880)	(127,095)	(135,076)
Finance charges		-						-	-	-	-	-
Transfers and Grants	1	(53)						-	-	(53)	(55)	(58)
NET CASH FROM/(USED) OPERATING ACTIVITIES		34,069	-	-	-	-	-	(119)	(119)	33,951	34,358	29,291
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		5,000								5,000		
Decrease (increase) in non-current debtors										-		
Decrease (increase) other non-current receivables										-		
Decrease (increase) in non-current investments										-		
Payments												
Capital assets		(30,449)						(2)	(2)	(30,451)	(27,992)	(30,578)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(25,449)	-	-	-	-	-	(2)	(2)	(25,451)	(27,992)	(30,578)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans										-		
Borrowing long term financing										-		
Increase (decrease) in consumer deposits										-		
Payments												
Repayment of borrowing										-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		8,620	-	-	-	-	-	(120)	(120)	8,500	6,366	(1,287)
Cash/cash equivalents at the year begin:	2	1,504						(192)	(192)	1,312	10,124	16,490
Cash/cash equivalents at the year end:	2	10,124						(312)	(312)	9,812	16,490	15,203

Ngqushwa Local Municipality -2019-20 Adjustments Budget

Table 7:B 9 Asset Management

EC126 Ngqushwa - Table B9 Asset Management - 28022020

Description	Ref	Budget Year 2019/20								Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H	+1 2020/21	+2 2021/22
ASSET REGISTER SUMMARY - PPE (WDV)	5	283,697	-	-	-	-	-	(1,262)	(1,262)	282,635	281,297	281,297
<i>Roads Infrastructure</i>												
<i>Storm water Infrastructure</i>												
<i>Electrical Infrastructure</i>												
<i>Water Supply Infrastructure</i>												
<i>Sanitation Infrastructure</i>												
<i>Solid Waste Infrastructure</i>												
<i>Rail Infrastructure</i>												
<i>Coastal Infrastructure</i>												
<i>Information and Communication Infrastructure</i>												
<i>Infrastructure</i>												
<i>Community Assets</i>												
<i>Heritage Assets</i>												
<i>Investment properties</i>		28,095						(1,421)	(1,421)	26,674	26,095	26,095
<i>Other Assets</i>		50						(50)	(50)	-	-	-
<i>Biological or Cultivated Assets</i>												
<i>Intangible Assets</i>		875						(130)	(130)	745	875	875
<i>Computer Equipment</i>		450						49	49	499		
<i>Furniture and Office Equipment</i>		100						166	166	266		
<i>Machinery and Equipment</i>		252,326						(407)	(407)	251,920	252,326	252,326
<i>Transport Assets</i>		2,000						532	532	2,532		
<i>Land</i>												
<i>Zoo's, Marine and Non-biological Animals</i>												
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	283,697	-	-	-	-	-	(1,262)	(1,262)	282,635	281,297	281,297

Table:8:B10:Basic Service Delivery Measurement

EC126 Ngqushwa - Table B10 Basic service delivery measurement - 28022020

Description	Ref	Budget Year 2019/20								Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H	+1 2020/21	+2 2021/22
Household Service Levels	1											
Water:												
Piped water inside dwelling	2											
Piped water inside yards (but not in dwelling)												
Using public tap (at least min. service level)												
Other water supply (at least min. service level)												
Minimum Service Level and Above sub-total												
Using public tap (< min. service level)	3,4											
Other water supply (< min. service level)												
No water supply												
Below Minimum Service Level sub-total												
Total number of households	5											
Sanitation/Refuse Removal:												
Flush toilet (connected to sewerage)												
Flush toilet (with septic tank)												
Chemical toilet												
Pit toilet (ventilated)												
Other toilet provisions (> min. service level)												
Minimum Service Level and Above sub-total												
Bucket toilet												
Other toilet provisions (< min. service level)												
No toilet provisions												
Below Minimum Service Level sub-total												
Total number of households	5											
Energy:												
Electricity (at least min. service level)												
Electricity - prepaid (> min. service level)		2,000,000								2,000,000	2,000,000	2,000,000
Minimum Service Level and Above sub-total		2,000,000								2,000,000	2,000,000	2,000,000
Electricity (< min. service level)												
Electricity - prepaid (< min. service level)												
Other energy sources												
Below Minimum Service Level sub-total												
Total number of households	5	2,000,000								2,000,000	2,000,000	2,000,000
Refuse:												
Removed at least once a week (min. service)												
Minimum Service Level and Above sub-total												
Removed less frequently than once a week												
Using communal refuse dump												
Using own refuse dump		6,600								6,600	6,600	6,600
Other rubbish disposal												
No rubbish disposal												
Below Minimum Service Level sub-total		6,600								6,600	6,600	6,600
Total number of households	5	6,600								6,600	6,600	6,600
Households receiving Free Basic Service	15											
Water (6 kilolitre per household per month)												
Sanitation (Free minimum level service)												
Electricity/other energy (50kwh per household per month)												
Refuse (removed at least once a week)												
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitre per indigent household per month)												
Sanitation (Free sanitation service to indigent households)												
Refuse (removed once a week for indigent households)												
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)												
Total cost of FBS provided												
Minimum level of free services provided												
Property rates (R000 value threshold)												
Water (6 kilolitre per household per month)												
Sanitation (6 kilolitre per household per month)												
Sanitation (Rand per household per month)												
Electricity (kw per household per month)												
Refuse (removed at least once a week)												
Revenue cost of free services provided (R'000)	17											
Property rates (with adjustment) (impermissible values per section 17 of MPRA)												
Property rates, exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		2,502								1,251	2,637	2,779
Water (in excess of 6 kilolitre per indigent household per month)												
Sanitation (in excess of free sanitation service to indigent households)												
Electricity/other energy (in excess of 50 kwh per indigent household per month)												
Municipal Housing - rental rebates												
Housing - top structure subsidies												
Other												
Total revenue cost of subsidised services provided	6	2,602								1,251	2,437	2,779

Ngqushwa Local Municipality -2019-20 Adjustments Budget

PART TWO

2.1 Supporting Documentation

Table 9: SB1:Supporting Financial Performance

Description	Ref	Budget Year 2019/20								Budget Year +1 2020/21		Budget 2021/22
		Original Budget A	Prior Adjusted B	Accum. Funds C	Multi-year capital D	Unfore. Unavold. E	Nat. or Prov. Govt F	Other Adjusts. G	Total Adjusts. H	Adjusted Budget I	Adjusted Budget J	
R thousands												
REVENUE ITEMS												
Property rates												
Total Property Rates		41 323								41 323		43 554
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRSA)		2 502						(1 251)	(1 251)	1 251		2 637
Net Property Rates		38 821						1 251	1 251	40 074		40 917
Service charges - electricity revenue												
Service charges - refuse revenue												
Total refuse removal revenue		636								636		870
Total landfill revenue												
less Revenue Foregone (in excess of one removal a week to indigent households)												
less Cost of Free Basis Services (removed once a week to indigent households)												
Net Service charges - refuse revenue		636								636		870
Other Revenue By Source												
Fuel Levy												
Other Revenue												
Tender Documents		15363.028								156		161 026.21
Advertisements		29502.408								30		31 161 940.03
Application Fees for Land Usage		43083.076								43		45 420 102.1
Cemetery and Burial		1413.888								1		1 400 237.52
Photocopies and Faxes		82453.268								82		97 448 482.27
Entrance Fees		59232.04								58		62 115 424.16
Other Revenue		4481158.502						45562	49	4 530		4720137.602
Total Other Revenue	1	4 840						49	49	4 908		5 123
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages		51 190						270	270	51 459		54 594
Pension and UIF Contributions		6 588								6 588		7 003
Medical Aid Contributions		2 379								2 379		2 750
Overtime		744								744		793
Performance Bonus												
Motor Vehicle Allowances		3 088								3 088		3 293
Cellphone Allowances		391								391		417
Housing Allowances		104								104		111
Other benefits and allowances		3 427								3 427		3 655
Payments in lieu of leave		1 169								1 169		1 247
Long service awards		222								222		237
Post-retirement benefit obligations												
sub-total	4	69 482						270	270	69 751		74 102
Less: Employees loans contributed to PPP												
Total Employee related costs	1	69 482						270	270	69 751		74 102
Contributions recognised - capital												
Depreciation & asset impairment												
Depreciation of Property, Plant & Equipment		10 376						8 545	8 545	19 121		11 147
Leases amortisation												
Capital asset impairment												
Depreciation related to contribution of PPP												
Total Depreciation & asset impairment	1	10 376						8 545	8 545	19 121		11 147
Bulk purchases												
Electricity Bulk Purchases												
Water Bulk Purchases												
Total bulk purchases	1											
Transfers and grants												
Cash transfers and grants												
Non-cash transfers and grants		55								55		58
Total transfers and grants		55								55		58
Contracted services												
Outsourced Services		18 954						478	478	19 432		19 897
Consultants and Professional Services												
Contractors												
sub-total	1	18 954						478	478	19 432		19 897
Allocations to organs of state:												
Electricity												
Water												
Sanitation												
Other												
Total contracted services??	1	18 954						478	478	19 432		19 897
Other Expenditure By Type												
Collection costs												
Contributions to 'other' provisions												
Consultant fees												
Audit fees												
General expenses												
Collection costs												
Contributions to 'other' provisions												
Audit fees												
Other Expenditure		18 885						675	675	20 260		20 870
Total Other Expenditure	1	18 885						675	675	20 260		20 870
by Expenditure Item												
Employee related costs	14	473						40	40	513		
Other materials		2 333						(44)	(44)	2 290		
Contracted Services		20								20		
Other Expenditure												
Total Repairs and Maintenance Expenditure	15	2 827						(4)	(4)	2 823		

Ngqushwa Local Municipality -2019-20 Adjustments Budget

Table 10:SB2: Supporting Financial Position

EC126 Ngqushwa - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 28022020

Description	Ref	Budget Year 2019/20									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2020/21 Adjusted Budget	+2 2021/22 Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
ASSETS												
Call investment deposits												
Call deposits												
Other current investments												
Total Call investment deposits	1	-	-	-	-	-	-	-	-	-	-	-
Consumer debtors												
Consumer debtors		13,490						1,116	1,116	14,606	12,906	13,570
Less: provision for debt/impairment												
Total Consumer debtors	1	13,490						1,116	1,116	14,606	12,906	13,570
Debt impairment provision												
Balance at the beginning of the year												
Contributions to the provision												
Bad debts written off												
Balance at end of year												
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)	2	282,775						(450)	(450)	282,325	280,318	282,904
Leases recognised as PPE												
Less: Accumulated depreciation												
Total Property, plant & equipment	1	282,775						(450)	(450)	282,325	280,318	282,904
LIABILITIES												
Current liabilities - Borrowing												
Short term loans (other than bank overdraft)												
Current portion of long-term liabilities												
Total Current liabilities - Borrowing												
Trade and other payables												
Trade Payables	12											
Other creditors		14,624						4,917	4,917	19,541	16,657	15,657
Unspent conditional grants and receipts												
VAT												
Total Trade and other payables	1	14,624						4,917	4,917	19,541	16,657	15,657
Non current liabilities - Borrowing												
Borrowing	3											
Finance leases (including PPP asset element)												
Total Non current liabilities - Borrowing												
Provisions - non current												
Retirement benefits												
List other major items												
Refuse landfill site rehabilitation												
Other		12,806						1,023	1,023	13,829	12,806	12,806
Total Provisions - non current		12,806						1,023	1,023	13,829	12,806	12,806
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		278,252						11,100	11,100	289,352	274,426	278,539
Appropriations to Reserves												
Transfers from Reserves												
Depreciation offsets												
Other adjustments												
Accumulated Surplus/(Deficit)	1	278,252						11,100	11,100	289,352	274,426	279,539
Reserves												
Housing Development Fund												
Capital replacement												
Self-insurance												
Other reserves (ifc)												
Revaluation												
Total Reserves	2											
TOTAL COMMUNITY WEALTH/EQUITY	2	278,252						11,100	11,100	289,352	274,426	279,539

Ngqushwa Local Municipality -2019-20 Adjustments Budget

Table 11:SB3:Performance Objective

EC126 Ngqushwa - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - 28022020

Description	Unit of measurement	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget A	Prior Adjusted A1	Accum. Funds 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
Governance and administration												
Executive and council												
Finance and administration		0.0%										
Internal audit		#####										
Community and public safety		0.0%						1,300	1,300	168,590	168,590	168,590
Community and social services												
Sport and recreation		64936400.0%						79	79	726	726	726
Public safety		0.0%										
Housing		0.0%										
Health		0.0%										
Economic and environmental services		#####										
Planning and development		0.0%										
Road transport		0.0%										
Environmental protection												
Trading services		21993800.0%						59	59	279	279	279
Energy sources		63568000.0%								636	636	636
Water management		0.0%										
Waste water management		5863300.0%								59	59	59
Waste management												

Table 12: SB 7 Transfer grant receipts

EC126 Ngqushwa - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 28022020

Description	Ref	Budget Year 2019/20								Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget A	Prior Adjusted A1	Multi-year capital B	Nat. or Prov. Govt C	Other Adjusts. D	Total Adjusts. E	Adjusted Budget F	Adjusted Budget	Adjusted Budget	
R thousands											
RECEIPTS:	1, 2										
Operating Transfers and Grants											
National Government:		88,602	-	-	-	-	-	88,602	93,974	99,387	
Local Government Equitable Share		82,696						82,696	87,480	92,709	
Finance Management	3	2,880						2,880	3,312	3,312	
Municipal Systems Improvement											
EPWP Incentive		1,901						1,901	2,004	2,112	
PMU		1,125						1,125	1,178	1,254	
Provincial Government:		597	-	-	-	79	79	676	629	663	
Construction Ceta											
LG Seta	4	176						176	186	196	
Education Seta											
Sports and Recreation		421				79	79	500	444	467	
Other transfers and grants [insert description]	5										
District Municipality:											
[insert description]											
Other grant providers:											
[insert description]											
Total Operating Transfers and Grants	6	89,199	-	-	-	79	79	89,279	94,603	100,050	
Capital Transfers and Grants											
National Government:		26,539	-	-	-	-	-	26,539	27,992	30,578	
Municipal Infrastructure Grant (MIG)		21,379						21,379	22,382	23,826	
Energy		5,160						5,160	5,610	6,752	
Provincial Government:											
Other capital transfers/grants [insert description]											
District Municipality:											
[insert description]											
Other grant providers:											
[insert description]											
Total Capital Transfers and Grants	6	26,539	-	-	-	-	-	26,539	27,992	30,578	
TOTAL RECEIPTS OF TRANSFERS & GRANTS		115,738	-	-	-	79	79	115,817	122,595	130,628	

Ngqushwa Local Municipality -2019-20 Adjustments Budget

Table 13:SB8: Transfer expenditure and grant programme

EC126 Ngqushwa - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 28022020

Description	Ref	Budget Year 2019/20						Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Multi-year capital	Net. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
R thousands		A	2 A1	3 B	4 C	5 D	6 E	7 F	+1 2020/21	+2 2021/22
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:		88,602	-	-	-	-	-	88,602	93,974	99,387
Local Government Equitable Share		82,696						82,696	87,480	92,709
Finance Management		2,880						2,880	3,312	3,312
Municipal Systems Improvement										
EPWP Incentive		1,901						1,901	2,004	2,112
PMU		1,125						1,125	1,178	1,254
Provincial Government:		597	-	-	-	79	79	676	629	663
Construction Ceta										
LG Sale		176						176	186	196
Education Ceta										
Sports and Recreation		421				79	79	500	444	457
Other transfers and grants [insert description]										
District Municipality:										
[insert description]										
Other grant providers:										
[insert description]										
Total operating expenditure of Transfers and Grants:		89,199	-	-	-	79	79	89,279	94,603	100,050
Capital expenditure of Transfers and Grants										
National Government:		26,539	-	-	-	-	-	26,539	27,992	30,578
Municipal Infrastructure Grant (MIG)		21,379						21,379	22,382	23,826
Energy		5,160						5,160	5,610	6,752
Provincial Government:										
Other capital transfers/grants [insert description]										
District Municipality:										
[insert description]										
Other grant providers:										
[insert description]										
Total capital expenditure of Transfers and Grants		26,539	-	-	-	-	-	26,539	27,992	30,578
Total capital expenditure of Transfers and Grants		115,738	-	-	-	79	79	115,817	122,595	130,628

Ngqushwa Local Municipality -2019-20 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 - 28022020

Description	Ref	Budget Year 2019/20						Budget Year	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F	+1 2020/21
R thousands									
Operating transfers and grants:									
National Government:									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities									
Provincial Government:									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities									
District Municipality:									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities									
Other grant providers:									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities									
Total operating transfers and grants revenue		-	-	-	-	-	-	-	-
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-
Capital transfers and grants:									
National Government:									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities									
Provincial Government:									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities									
District Municipality:									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities									
Other grant providers:									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities									
Total capital transfers and grants revenue		-	-	-	-	-	-	-	-
Total capital transfers and grants - CTBM		-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-

Ngqushwa Local Municipality -2019-20 Adjustments Budget

Table:14: SB10:Transfer and grants by municipality

EC126 Ngqushwa - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 28022020

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget A	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjuts. 11 F	Total Adjuts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget
R thousands												
Cash transfers to other municipalities												
[insert description]	1	53								53	55	58
[insert description]												
[insert description]												
TOTAL ALLOCATIONS TO MUNICIPALITIES:		53	-	-	-	-	-	-	-	53	55	58
Cash transfers to Entities/Other External Mechanisms												
[insert description]	2											
[insert description]												
[insert description]												
TOTAL ALLOCATIONS TO ENTITIES/EMs:		-	-	-	-	-	-	-	-	-	-	-
Cash transfers to other Organs of State												
[insert description]	3											
[insert description]												
[insert description]												
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-
Cash transfers to other Organisations												
[insert description]	4											
[insert description]												
[insert description]												
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS:	5	53	-	-	-	-	-	-	-	53	55	58

Table 15:SB 11:Councillor and Staff benefits

EC126 Ngqushwa - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 28022020

Summary of remuneration	Ref	Budget Year 2019/20									Adjusted Budget	% change
		Original Budget A	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjuts. 10 F	Total Adjuts. 11 G	12 H		
R thousands												
Councillors (Political Office Bearers plus Other)												
Basic Salaries and Wages		444							1,395	1,395	1,838	314.4%
Pension and UIF Contributions		-										
Medical Aid Contributions		968									968	0.0%
Motor Vehicle Allowance		-										
Cellphone Allowance		1,530									1,530	
Housing Allowances		6,110									6,110	
Other benefits and allowances												
Sub Total - Councillors		9,051	-						1,395	1,395	10,446	15.4%
% Increase			(0)								0	
Senior Managers of the Municipality												
Basic Salaries and Wages		7,131							(5,134)	(5,134)	1,997	-72.0%
Pension and UIF Contributions		62							(59)	(59)	3	-95.6%
Medical Aid Contributions		32							(32)	(32)		
Overtime		-										
Performance Bonus		-										
Motor Vehicle Allowance		770							(384)	(384)	386	-49.9%
Cellphone Allowance		46							(23)	(23)	23	-50.6%
Housing Allowances		-										
Other benefits and allowances		15							49	49	65	
Payments in lieu of leave		2							(2)	(2)		
Long service awards		-										
Post-retirement benefit obligations		-										
Sub Total - Senior Managers of Municipality	5	8,058	-						(5,585)	(5,585)	2,473	-68.3%
% Increase			(0)								(0)	
Other Municipal Staff												
Basic Salaries and Wages		44,059							5,495	5,495	49,555	12.5%
Pension and UIF Contributions		6,506							485	485	6,991	7.5%
Medical Aid Contributions		2,547							221	221	2,768	8.7%
Overtime		744							(210)	(210)	533	-28.3%
Performance Bonus		-										
Motor Vehicle Allowance		2,318							(346)	(346)	1,972	-14.9%
Cellphone Allowance		345							(66)	(66)	279	-19.3%
Housing Allowances		104							20	20	124	
Other benefits and allowances		3,412							805	805	4,217	
Payments in lieu of leave		1,167							(565)	(565)	603	-48.4%
Long service awards		222							14	14	236	6.2%
Post-retirement benefit obligations		-										
Sub Total - Other Municipal Staff	5	61,424	-						5,654	5,654	67,278	9.5%
% Increase												
Total Parent Municipality		78,533	-						1,654	1,654	80,197	2.1%

Ngqushwa Local Municipality -2019-20 Adjustments Budget

Table 17:SB14:Monthly revenue and expenditure

EC126 Ngqushwa - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 28022020

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget						
R thousands																
Revenue By Source																
Property rates		3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330	40,072	40,917	43,127
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse		53	53	53	53	53	53	53	53	53	53	53	53	636	670	706
Rental of fixtures and equipment		57	57	57	57	57	57	57	57	57	57	57	57	666	728	762
Interest earned - external investments		243	243	243	243	243	243	243	243	243	243	243	243	2,916	3,073	3,239
Interest earned - outstanding debtors		419	419	419	419	419	419	419	419	419	419	419	419	5,032	5,304	5,590
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and bribes		108	108	108	108	108	108	108	108	108	108	108	108	1,291	1,567	1,611
Licenses and permits		197	197	197	197	197	197	197	197	197	197	197	197	2,366	2,494	2,628
Agency services		45	45	45	45	45	45	45	45	45	45	45	45	536	565	595
Transfers and subsidies		29,760	-	-	-	-	29,760	-	-	-	-	-	-	89,279	94,603	100,050
Other revenue		409	409	409	409	409	409	409	409	409	409	409	409	4,909	5,123	5,389
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue		34,630	4,870	4,870	4,870	4,870	34,630	4,870	4,870	34,630	4,870	4,870	4,870	147,722	159,458	168,406
Expenditure By Type																
Employee related costs		5,813	5,813	5,813	5,813	5,813	5,813	5,813	5,813	5,813	5,813	5,813	5,813	69,751	74,102	79,067
Remuneration of councillors		871	871	871	871	871	871	871	871	871	871	871	871	10,446	9,653	10,300
Depreciation		146	146	146	146	146	146	146	146	146	146	146	146	1,756	1,851	1,951
Depreciation & asset impairment		1,563	1,563	1,563	1,563	1,563	1,563	1,563	1,563	1,563	1,563	1,563	1,563	18,121	11,147	11,746
Finance charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		249	249	249	249	249	249	249	249	249	249	249	249	2,991	2,772	2,922
Contracted services		1,619	1,619	1,619	1,619	1,619	1,619	1,619	1,619	1,619	1,619	1,619	1,619	19,432	19,897	20,972
Grants and subsidies		4	4	4	4	4	4	4	4	4	4	4	4	53	55	58
Other expenditure		1,688	1,688	1,688	1,688	1,688	1,688	1,688	1,688	1,688	1,688	1,688	1,688	20,260	20,670	21,816
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		11,984	11,984	11,984	11,984	11,984	11,984	11,984	11,984	11,984	11,984	11,984	11,984	143,810	140,148	149,103
Surplus/(Deficit)		22,646	(7,114)	(7,114)	(7,114)	(7,114)	22,646	(7,114)	(7,114)	22,646	(7,114)	(7,114)	(7,114)	3,912	19,311	19,303
Transfers and subsidies - capital (monetary allocations) (National / Provincial and others)		-	-	-	-	-	8,846	-	-	8,846	-	-	-	26,539	27,992	30,578
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)		8,846	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		31,492	(7,114)	(7,114)	(7,114)	(7,114)	31,492	(7,114)	(7,114)	31,492	(7,114)	(7,114)	(7,114)	30,451	47,303	50,151

Table 18:SB 15: Monthly Cash flow

EC126 Ngqushwa - Supporting Table SB15 Adjustments Budget - monthly cash flow - 28022020

Monthly cash flows	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget						
R thousands																
Cash Receipts By Source																
Property rates		2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	30,043	24,560	21,563
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse		32	32	32	32	32	32	32	32	32	32	32	32	381	402	358
Rental of fixtures and equipment		34	34	34	34	34	34	34	34	34	34	34	34	412	434	3
Interest earned - external investments		146	146	146	146	146	146	146	146	146	146	146	146	1,750	1,844	1,920
Interest earned - outstanding debtors		252	252	252	252	252	252	252	252	252	252	252	252	3,019	3,182	2,765
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and bribes		65	65	65	65	65	65	65	65	65	65	65	65	775	3,592	3,155
Licenses and permits		118	118	118	118	118	118	118	118	118	118	118	118	1,419	1,496	1,314
Agency services		27	27	27	27	27	27	27	27	27	27	27	27	321	339	297
Transfer receipts - operational		29,733	-	-	-	-	29,733	-	-	29,733	-	-	-	89,199	94,603	100,050
Other revenue		245	245	245	245	245	245	245	245	245	245	245	245	2,945	3,074	2,700
Cash Receipts by Source		33,155	3,422	3,422	3,422	3,422	33,155	3,422	3,422	33,155	3,422	3,422	3,422	180,265	183,516	183,848
Other Cash Flows by Source																
Transfers receipts - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)		8,846	-	-	-	-	8,846	-	-	8,846	-	-	-	26,539	27,992	30,578
Proceeds on disposal of PPE		417	417	417	417	417	417	417	417	417	417	417	417	5,000	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		42,418	3,839	3,839	3,839	3,839	42,418	3,839	3,839	42,418	3,839	3,839	3,839	161,804	161,508	164,426
Cash Payments by Type																
Employee related costs		5,813	5,813	5,813	5,813	5,813	5,813	5,813	5,813	5,813	5,813	5,813	5,813	69,751	74,102	79,067
Remuneration of councillors		871	871	871	871	871	871	871	871	871	871	871	871	10,446	9,653	10,300
Finance charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		249	249	249	249	249	249	249	249	249	249	249	249	2,991	2,772	2,922
Contracted services		1,619	1,619	1,619	1,619	1,619	1,619	1,619	1,619	1,619	1,619	1,619	1,619	19,432	19,897	20,972
Transfers and grants - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other		4	4	4	4	4	4	4	4	4	4	4	4	53	55	58
Other expenditure		1,688	1,688	1,688	1,688	1,688	1,688	1,688	1,688	1,688	1,688	1,688	1,688	20,260	20,670	21,816
Cash Payments by Type		10,344	10,244	10,244	10,244	10,244	10,244	10,244	10,244	10,244	10,244	10,244	10,244	122,853	127,160	135,185
Other Cash Flows/Payments by Type																
Capital assets		2,538	2,538	2,538	2,538	2,538	2,538	2,538	2,538	2,538	2,538	2,538	2,538	30,451	27,992	30,578
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		12,882	12,782	12,782	12,782	12,782	12,782	12,782	12,782	12,782	12,782	12,782	12,782	153,304	155,152	165,763
NET INCREASE/(DECREASE) IN CASH HELD		29,536	(8,943)	(8,943)	(8,943)	(8,943)	29,536	(8,943)	(8,943)	29,536	(8,943)	(8,943)	(8,943)	8,421	6,366	(1,281)
Cash/Debt equivalents at the month/year beginning:		1,312	30,946	22,005	13,062	4,119	(4,824)	24,812	15,869	6,926	36,562	27,519	19,676	1,312	9,732	16,099
Cash/Debt equivalents at the month/year end:		30,946	22,005	13,062	4,119	(4,824)	24,812	15,869	6,926	36,562	27,519	19,676	9,732	9,732	16,099	

Ngqushwa Local Municipality -2019-20 Adjustments Budget

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

EC126 Ngqushwa - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 28022020

Description - Municipal Vote	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget						
Multi-year expenditure appropriation	1															
Vote 1 - Executive & Council																
Vote 2 - Finance and Administration																
Vote 3 - Community and Social Services																
Vote 4 - Energy services																
Vote 5 - Road Transport																
Vote 6 - Planning and Development																
Vote 7 - Sport and Recreation																
Vote 8 - Vote 10 - Housing																
Vote 9 - Other																
Vote 10 - Internal Audit																
Vote 11 - Waste Management																
Vote 12 - Waste Management																
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 appropriation																
Vote 1 - Executive & Council																
Vote 2 - Finance and Administration				270	270	270	270	270	270	270	270	270	270	810	3,240	
Vote 3 - Community and Social Services				833	833	833	833	833	833	833	833	833	833	2,500	10,000	
Vote 4 - Energy services				444	444	444	444	444	444	444	444	444	444	1,332	5,326	5,610
Vote 5 - Road Transport				46	46	46	46	46	46	46	46	46	45	138	554	22,382
Vote 6 - Planning and Development																
Vote 7 - Sport and Recreation				944	944	944	944	944	944	944	944	944	944	2,833	11,331	
Vote 8 - Vote 10 - Housing																
Vote 9 - Other																
Vote 10 - Internal Audit																
Vote 11 - Waste Management																
Vote 12 - Waste Management																
Vote 13 - [NAME OF VOTE 13]																
Vote 14 - [NAME OF VOTE 14]																
Vote 15 - [NAME OF VOTE 15]																
Capital single-year expenditure sub-total	3			2,538	2,538	2,538	2,538	2,538	2,538	2,538	2,538	2,538	2,538	7,813	30,451	27,992
Total Capital Expenditure	2			2,538	2,538	2,538	2,538	2,538	2,538	2,538	2,538	2,538	2,538	7,813	30,451	27,992

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

EC126 Ngqushwa - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 28022020

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget						
Capital Expenditure - Functional																
Governance and administration																
Executive and council		270	270	270	270	270	270	270	270	270	270	270	270	810	3,240	
Finance and administration		270	270	270	270	270	270	270	270	270	270	270	270	810	3,240	
Internal audit																
Community and public safety		1,044	1,044	1,044	1,044	1,044	1,044	1,044	1,044	1,044	1,044	1,044	1,044	3,132	12,531	
Community and social services		1,002	1,002	1,002	1,002	1,002	1,002	1,002	1,002	1,002	1,002	1,002	1,002	3,006	12,025	
Sport and recreation		42	42	42	42	42	42	42	42	42	42	42	42	126	506	
Public safety																
Housing																
Health																
Economic and environmental services		779	779	779	779	779	779	779	779	779	779	779	779	2,337	9,354	22,382
Planning and development																
Road transport		779	779	779	779	779	779	779	779	779	779	779	779	2,337	9,354	22,382
Environmental protection																
Trading services		444	444	444	444	444	444	444	444	444	444	444	444	1,332	5,326	5,610
Energy services		444	444	444	444	444	444	444	444	444	444	444	444	1,332	5,326	5,610
Water management																
Waste water management																
Waste management																
Other																
Total Capital Expenditure - Functional		2,538	2,538	2,538	2,538	2,538	2,538	2,538	2,538	2,538	2,538	2,538	2,538	7,813	30,451	27,992

Ngqushwa Local Municipality -2019-20 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 - 26022020

Description	Ref	Budget Year 2019/20								Budget Year	Budget Year	
		Original Budget A	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavold. 10	Nat. or Prov. Govt 11	Other Adjuts. 12	Total Adjuts. 13	Adjusted Budget 14	Adjusted Budget	
R thousands												
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		28,689	-	-	-	-	-	(12,075)	(12,075)	14,514	27,992	30,578
Roads Infrastructure		21,429	-	-	-	-	-	(12,075)	(12,075)	9,354	22,382	23,826
Roads		21,429	-	-	-	-	-	(12,075)	(12,075)	9,354	22,382	23,826
Road Structures		-	-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		5,160	-	-	-	-	-	-	-	5,160	5,610	6,752
Power Plants		-	-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-
HV Transmission, Conductors		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		5,160	-	-	-	-	-	-	-	5,160	5,610	6,752
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Community Assets		300	-	-	-	-	-	12,025	12,025	12,325	-	-
Community Facilities		-	-	-	-	-	-	12,025	12,025	12,025	-	-
Halls		-	-	-	-	-	-	12,025	12,025	12,025	-	-
Centres		-	-	-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminate		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		300	-	-	-	-	-	-	-	300	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities		300	-	-	-	-	-	-	-	300	-	-
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		-	-	-	-	-	-	166	166	166	-	-
Operational Buildings		-	-	-	-	-	-	166	166	166	-	-
Municipal Offices		-	-	-	-	-	-	166	166	166	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	45	45	45	-	-
Services		-	-	-	-	-	-	45	45	45	-	-
Licences and Rights		-	-	-	-	-	-	45	45	45	-	-
Water Rights		-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	45	45	45	-	-
Lead Settlement Software Applications		-	-	-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		450	-	-	-	-	-	49	49	499	-	-
Computer Equipment		450	-	-	-	-	-	49	49	499	-	-
Furniture and Office Equipment		210	-	-	-	-	-	(45)	(45)	165	-	-
Furniture and Office Equipment		210	-	-	-	-	-	(45)	(45)	165	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		2,000	-	-	-	-	-	532	532	2,532	-	-
Transport Assets		2,000	-	-	-	-	-	532	532	2,532	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets to be adjusted	1	29,548	-	-	-	-	-	668	668	30,245	27,992	30,578

Ngqushwa Local Municipality -2019-20 Adjustments Budget

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

EC126 Ngqushwa - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 28022020

Description	Ref	Budget Year 2019/20									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2020/21	+2 2021/22
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H	Adjusted Budget	Adjusted Budget
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure												
Roads Infrastructure												
Roads												
Road Structures												
Capital Spares												
Information and Communication Infrastructure												
Data Centres												
Core Layers												
Distribution Layers												
Capital Spares												
Community Assets		900	-	-	-	-	-	(694)	(694)	206	-	-
Community Facilities												
Halls												
Centres												
Crèches												
Clinical/Care Centres												
Fire/Ambulance Stations												
Capital Spares												
Sport and Recreation Facilities		900	-	-	-	-	-	(694)	(694)	206	-	-
Indoor Facilities												
Outdoor Facilities		900	-	-	-	-	-	(694)	(694)	206	-	-
Capital Spares												
Heritage assets												
Monuments												
Historic Buildings												
Works of Art												
Conservation Areas												
Other Heritage												
Investment properties												
Revenue Generating												
Improved Property												
Unimproved Property												
Non-revenue Generating												
Improved Property												
Unimproved Property												
Other assets												
Operational Buildings												
Municipal Offices												
Pay/Enquiry Points												
Biological or Cultivated Assets												
Biological or Cultivated Assets												
Intangible Assets												
Servitudes												
Licences and Rights												
Transport Assets												
Land												
Land												
Zoo's, Marine and Non-biological Animals												
Zoo's, Marine and Non-biological Animals												
Total Capital Expenditure on renewal of existing assets to be adjusted	1	900	-	-	-	-	-	(694)	(694)	206	-	-

Ngqushwa Local Municipality -2019-20 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 - 28022020

Description	Ref	Budget Year 2019/20										Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	+1 2020/21	+2 2021/22
R thousands		A	7	8	9	10	11	12	13	14			
		A1	B	C	D	E	F	G	H				
Repairs and maintenance expenditure by Asset Class/Sub-class													
Infrastructure		1,047	-	-	-	-	-	40	40	1,087	1,104	1,163	
Roads Infrastructure		493	-	-	-	-	-	40	40	533	520	548	
Roads		493	-	-	-	-	-	40	40	533	520	548	
Road Structures		-	-	-	-	-	-	-	-	-	-	-	
Road Furniture		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-	
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-	
Attenuation		-	-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		554	-	-	-	-	-	-	-	554	584	615	
Power Plants		-	-	-	-	-	-	-	-	-	-	-	
HV Substations		-	-	-	-	-	-	-	-	-	-	-	
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-	
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-	
MV Substations		-	-	-	-	-	-	-	-	-	-	-	
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-	
MV Networks		-	-	-	-	-	-	-	-	-	-	-	
LV Networks		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		554	-	-	-	-	-	-	-	554	584	615	
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-	
Boreholes		-	-	-	-	-	-	-	-	-	-	-	
Reservoirs		-	-	-	-	-	-	-	-	-	-	-	
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-	
Improved Property		-	-	-	-	-	-	-	-	-	-	-	
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-	
Other assets		480	-	-	-	-	-	(3)	(3)	476	506	533	
Operational Buildings		480	-	-	-	-	-	(3)	(3)	476	506	533	
Municipal Offices		480	-	-	-	-	-	(3)	(3)	476	506	533	
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		-	-	-	-	-	-	-	-	-	-	-	
Servitudes		-	-	-	-	-	-	-	-	-	-	-	
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-	
Water Rights		-	-	-	-	-	-	-	-	-	-	-	
Effluent Licenses		-	-	-	-	-	-	-	-	-	-	-	
Solid Waste Licensee		-	-	-	-	-	-	-	-	-	-	-	
Computer Software and Applications		-	-	-	-	-	-	-	-	-	-	-	
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-	-	-	
Unspecified		-	-	-	-	-	-	-	-	-	-	-	
Computer Equipment		154	-	-	-	-	-	7	7	161	162	171	
Computer Equipment		154	-	-	-	-	-	7	7	161	162	171	
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-	
Machinery and Equipment		94	-	-	-	-	-	(48)	(48)	46	100	105	
Machinery and Equipment		94	-	-	-	-	-	(48)	(48)	46	100	105	
Transport Assets		1,052	-	-	-	-	-	-	-	1,052	1,109	1,169	
Transport Assets		1,052	-	-	-	-	-	-	-	1,052	1,109	1,169	
Land		-	-	-	-	-	-	-	-	-	-	-	
Land		-	-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	
Total Repairs and Maintenance Expenditure to be	1	2,827	-	-	-	-	-	(4)	(4)	2,823	2,979	3,140	

Ngqushwa Local Municipality -2019-20 Adjustments Budget

Table 24:SB18d:Depreciation by Asset Class

EC126 Ngqushwa - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 28022020

Description	Ref	Budget Year 2019/20									Budget Year	Budget Year
		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	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Depreciation by Asset Class/Sub-class												
Infrastructure		3,551	-	-	-	-	-	8,545	8,545	12,086	3,743	3,545
Roads Infrastructure		948	-	-	-	-	-	-	-	948	999	1,053
Roads		948	-	-	-	-	-	-	-	948	999	1,053
Road Structures		-	-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		554	-	-	-	-	-	-	-	554	584	615
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		554	-	-	-	-	-	-	-	554	584	615
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		2,048	-	-	-	-	-	8,545	8,545	10,594	2,160	2,277
Power Plants		-	-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		2,048	-	-	-	-	-	8,545	8,545	10,594	2,160	2,277
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Community Assets		222	-	-	-	-	-	-	-	222	234	246
Community Facilities		222	-	-	-	-	-	-	-	222	234	246
Halls		222	-	-	-	-	-	-	-	222	234	246
Centres		-	-	-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-	-	-
Other assets		2,991	-	-	-	-	-	-	-	2,991	3,152	3,323
Operational Buildings		2,991	-	-	-	-	-	-	-	2,991	3,152	3,323
Municipal Offices		2,991	-	-	-	-	-	-	-	2,991	3,152	3,323
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		277	-	-	-	-	-	-	-	277	292	308
Services		277	-	-	-	-	-	-	-	277	292	308
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-	-	-
Local Settlement Software Applications		-	-	-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		299	-	-	-	-	-	-	-	299	315	332
Computer Equipment		299	-	-	-	-	-	-	-	299	315	332
Furniture and Office Equipment		111	-	-	-	-	-	-	-	111	117	123
Furniture and Office Equipment		111	-	-	-	-	-	-	-	111	117	123
Machinery and Equipment		1,464	-	-	-	-	-	-	-	1,464	1,543	1,626
Machinery and Equipment		1,464	-	-	-	-	-	-	-	1,464	1,543	1,626
Transport Assets		1,662	-	-	-	-	-	-	-	1,662	1,751	1,846
Transport Assets		1,662	-	-	-	-	-	-	-	1,662	1,751	1,846
Land		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Depreciation to be adjusted	1	10,575	-	-	-	-	-	8,545	8,545	18,121	11,147	11,749

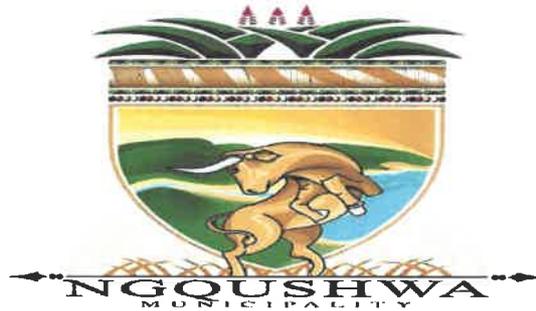
PART THREE

MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I **Misiwe M. Mpahlwa** the Municipal Manager of **Ngqushwa Local Municipality** (EC 126) certify that the Adjustment budget and supporting documentation for the 2019/2020 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 *02/03/2020*



TARIFF STRUCTURE 2019/2020

PROMULGATION OF RESOLUTION LEVYING RATES FOR EACH TARIFF CATEGORY APPLICABLE TO NGQUSHWA LOCAL MUNICIPALITY

The Council of Ngqushwa Local Municipality has in accordance to the Municipal Property Rate Act no 6 of 2004, section 14 (1) and subsection (2) passed a resolution on levying the following rates tariffs in terms of the following categories for the financial year 2019/2020

	TARIFFS		TARIFFS
	2018/2019		2019/2020
1 RATES			
Annual rates of cent in the rand will be levied on all valued properties as follows			
1.1 Commercial, Industrial and Special Properties	R0.0191	5.2%	R0.0201
1.2 Residential / Vacant land	R0.0095	5.2%	R0.0100
1.3 Municipal (NB. Municipal Buildings, Public Open Space & Municipal Public Service (exempted) Infrastructure must be totally exempt from rates)	R0.0000	5.2%	R0.0000
Farming			
1.4 Agricultural land	R0.0024	5.2%	R0.0025
1.5 PIS (Public Infrastructure Services)	R0.0024	5.2%	R0.0025
1.6 Farms (Small Holdings)	R0.0190	5.2%	R0.0100
1.7 Land with improvement (Government Properties)	R0.0369	5.2%	R0.0388
1.8 Vacant Land (Government Properties) including farms	R0.0487	5.2%	R0.0513
2 REFUSE REMOVAL SERVICE			
2.1 Refuse removal: Households/month	R0	5.2%	R95
Business			
2.2 Commercial Business (Supermarkets, wholesale etc)			R800
2.3 General Medium Business (Hardware, Retail Shops etc.)			R580
2.4 General Small Business (Shops)			R265
2.5 Refuse removal: Businesses/month	R110	5.2%	R116
Flats/Property to rent			
2.6 Refuse Removal:per room			R85
Institutions			
2.7 Category 1: Nompumelelo Hospital	R7,744	5.2%	R8,147
2.8 Category 2: Schools, Clinics, Police Station and other Government entities			R350
Holiday/Short-term accomodation			
2.9 Mpekweni Beach Resort	R5,569	5.2%	R8,500
2.10 Fish River Sun	R8,291	5.2%	R8,722
2.11 B & B and Flats Exclusive of vat:	R110	5.2%	R295
Disposal at Santa refuse site			
2.12 Garden refuse per month			R155
2.13 Building rubble per month			R420
2.14 Private residents/ Business 0-1 ton per load			R95
3 CEMETERY FEES			
Person resident in the town at the time of death			
3.1 Adult per site	R345	5.2%	R363
3.2 Child per site	R112	5.2%	R118
3.3 Digging of grave by the municipality For purposes of this publication "adult" means a person who at the time of death has reach the age of 12 years Exclusive of vat:	R598	5.2%	R629
4 HALL HIRE			
4.1 Hamburg Hall Hire p/day	R882	5.2%	R928

4.2 Hamburg Hall Hire - Refundable deposit	R299	5.2%	R315
4.3 Ncumisa Kondlo Indoor Sport Centre p/day	R2,659	5.2%	R2,797
4.4 Ncumisa Kondlo Indoor Sport Centre - Refundable deposit	R948	5.2%	R997
Exclusive of vat:			
5 POUND FEES	2018/2019		2019/2020
Transport fee for all animals			
5.1 Delivery to the pound one or more to the pound, per km	R10	5.2%	R11
5.2 Herding by private person, per km	R7	5.2%	R7
Subsistence Fee (per Head, per Day)			
5.3 Horses , Donkey, Pigs, Sheep and Goats	R18	5.2%	R19
Pound Fees (Per Herd)			
5.4 Horses , Donkey, Pigs, Sheep and Goats	R39	5.2%	R41
5.5 Sheep and Goats	R21	5.2%	R22
Exclusive of vat:			
6 BUILDING INSPECTION FEES	2018/2019		2019/2020
6.1 Dwelling	R3,568	5.2%	R3,754
6.2 Outbuilding	R2,966	5.2%	R3,120
6.3 Flat,Townhouse and Hotels	R3,994	5.2%	R4,202
6.4 Shops	R3,993	5.2%	R4,201
6.5 Offices	R3,993	5.2%	R4,201
6.6 Carports	R1,042	5.2%	R1,096
6.7 Pools	R1,825	5.2%	R95
6.8 Patios,Pergolas and Sun Decks	R1,042	5.2%	R1,096
Factories and warehouses:			
6.9 First 5000m2	R54		
6.10 Over 5000m2	R2,660	5.2%	R2,798
6.11 Drainage only plans	R2,242	5.2%	R2,358
6.12 Street Deposit	R1,029	5.2%	R1,082
6.13 Minimum Building Plan fee Excl. VAT	R189	5.2%	R199
6.13 Minimum Building Plan fee Excl. VAT	R1,115	5.2%	R1,173
Exclusive of vat:			
7 TOWN PLANNING FEES	2018/2019		2019/2020
Category 1			
Land Use Application Type			
Rezoning Application			
7.1 Erven 0 – 2500 m2	R1,825	5.2%	R3,237
7.2 Erven 2501 – 5000 m2	R2,895	5.2%	R5,193.00
7.3 Erven 5001 – 10 000 m2	R5,665	5.2%	R9,388
7.4 Erven 1 ha – 5 ha	R11,016	5.2%	R12,182
7.5 Erven over 5 ha	R16,070	5.2%	R16,905
Subdivision application			
7.6 Basic Fees			
7.7 Charge per subdivision (remainder considered a subdivision)	R1,825	5.2%	R2,521.00
7.8 Subdivisions into more than 80 erven (Township Establishment)			R139
7.9 Extension of time	R395	5.2%	R12,649.00
Amendment of an application			
7.10 If already approved by the municipality	Same as tariff of new application		
7.11 If not yet approved by the municipality	10% of tariff of new application		
Phasing/cancellation of approved layout			
7.12 Basic fee			R1 593.00
Removal, amendment, suspension of a restrictive or obsolete condition, servitude or reservation against the title of land			
7.13 Basic fee			R2 237.00
Amendment or cancellation of a general plan of a township			
7.14 Basic fee			R1 755.00
Permanent closure of public place or public road/street			
7.15 Charge per closure			R531
Development on communal land			
7.16 Basic fee			R 5 092.00
Category 2			
Land Use Application Type			
Rezoning Application			
7.17 Erven 0 – 2500 m2	R1,825	5.2%	R2,237.00
7.18 Erven 2501 – 5000 m2	R2,895	5.2%	R4,193.00
7.19 Erven 5001 – 10 000 m2	R5,665	5.2%	R8,388.00
7.20 Erven 1 ha – 5 ha	R11,016	5.2%	R11,588.83
7.21 Erven over 5 ha	R16,070	5.2%	R16,905
Subdivision application			
7.22 Basic Fees	R1,825	5.2%	R1,919.90
7.23 Charge per subdivision (remainder considered a subdivision)			R139
7.24 Subdivisions into more than 80 erven (Township Establishment)			R12,649.00

7.25	Extension of time	R395	5.2%	R416
Amendment of an application				
7.26	If already approved by the municipality	Same as tariff of new application		
7.27	If not yet approved by the municipality	10% of tariff of new application		
Phasing/cancellation of approved layout				
7.28	Basic fee			R1 593.00
Removal, amendment, suspension of a restrictive or obsolete condition, servitude or reservation against the title of land				
7.29	Basic fee			R2 237.00
Amendment or cancellation of a general plan of a township				
7.30	Basic fee			R1 755.00
Permanent closure of public place or public road/street				
7.31	Charge per closure			R531
Special Consent Use				
7.32	Basic fee			R 2 237.00
Application for departure from building lines and Spaza Shop application fees:				
7.33	Erven smaller than 500 m2	R264	5.2%	R278
7.34	Erven 500 – 750m2	R512	5.2%	R539
7.35	Erven larger than 750 m2	R1,025	5.2%	R1,078
Departures other than building lines and spaza shops				
7.36	Erven smaller than 500 m2	R1,825	5.2%	R1,920
7.37	Erven 500 – 750m2	R512	5.2%	R539
7.38	Erven larger than 750 m2	R1,025	5.2%	R1,078
Consolidation of erven not (non-exempted)				
7.39	Basic Fee			R2, 100.00
Miscellaneous Fees				
7.40	Public hearing and inspection			R3, 481.00
7.41	Reason for decision of municipal planning tribunal, land development officer or appeal authority			R 1 769.00
7.42	Re-issuing of any notice of approval of any application			R257
7.43	Deed search and copy of the title deed			R163
7.44	Way leave application (application to determine where the Council's services are located or a specific area located or a specific area where new services are to be installed)			R2,509
7.45	Any other application not provided for elsewhere in this schedule of fees			R3, 481.00
7.46	Application for cell mast	R277	5.2%	R 11, 246.00
7.47	Zoning Certificate	R72	5.2%	R75
7.48	Spatial Development Framework Documents	R125	5.2%	R132
7.49	Town Planning Scheme – Document	R125	5.2%	R1,324
8 GENERAL TARIFFS		2018/2019		2019/2020
8.1	Clearance certificate	R95	5.2%	R100
8.2	Valuation certificate	R95	5.2%	R100
8.3	Tender document fees from R 30 000-R 200 000			R200
8.4	Tender document fees from R 201 000 - R 2 000 000			R350
8.5	Tender document fees from R 2 000 000 - 5 000 000			R500
8.6	Above R 5 000 000 -			R1,000