

Ngquushwa Local Municipality

2nd Adjustments Budget

2019-2020



May 2020

TABLE OF CONTENTS

	Page
Part 1 – Adjustments Budget	
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 -2019-2020 2nd 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 increased 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 is 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 2019/2020 Adjustments Budget on 28/02/2020. Further to that the Municipality received R 328 000 Municipal Disaster relief grant in responding to the COVID-19 pandemic in the 2019/20 municipal financial year. This support is assisting municipalities to provide additional access to basic services for vulnerable communities during the lockdown and to sanitize public transport facilities as the economy undergoes a phased re-opening.

The Municipality has also adjusted some its operating and capital expenditure budget to assist cover areas that over consumed due to effects of Covid-19

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:-

Ngqushwa Local Municipality -2019-2020 2nd Adjustments Budget

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

The Council approved the Adjustments budget for 2019/2020 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

It is one of the recommendations that Council approves the 2nd Adjustments budget for 2019/2020 as per MFMA sect28(2)(b) & sect 23(3) of the Municipal Budget and Reporting Regulations as follows:

Operating Budget	APPROVED ADJUSTMENTS BUDGET 2019/2020	PROPOSED ADJUSTMENTS	2 ND ADJUSTMENTS BUDGET 2019/2020
Total Revenue	R 174 260 308	R 328 000	R 174 588 308
Less: Operating Expenditure	R 143 809 667	R 687 062	R 144 496 729
Less: Capital Expenditure	R 30 450 641	-R 359 061	R 30 091 580
Surplus/(Deficit)	R 0.00		R 0.00

1.4 COUNCIL RESOLUTIONS

It is recommended:

Ngquushwa Local Municipality -2019-2020 2nd Adjustments Budget

- a) That Council takes note of the Municipal Disaster relief grant allocation of R 328 000
- (b) That Council approves the 2nd Adjustments Budget
- (c) That the Service Delivery and Budget Implementation Plan be adjusted to reflect the changes in the Adjustments Budget;

- (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)

Description	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
	Original Budget A	Prior Adjusted 1 A1	Accum. Funds 2 B	Multi-year capital 3 C	Unfore. Unavail. 4 D	Nat. or Prov. Govt 5 E	Other Adjusts. 6 F	Total Adjusts. 7 G	Adjusted Budget 8 H	Adjusted Budget	Adjusted Budget
R thousands											
Financial Performance											
Property rates	38,821	—	—	—	—	—	1,251	1,251	40,072	40,917	43,127
Service charges	636	—	—	—	—	—	—	—	636	670	708
Investment revenue	2,916	—	—	—	—	—	—	—	2,916	3,073	3,239
Transfers recognised - operational	89,199	—	—	—	—	—	407	407	89,607	94,603	100,050
Other own revenue	19,160	—	—	—	—	—	(4,341)	(4,341)	14,819	20,195	21,285
Total Revenue (excluding capital transfers and contributions)	150,732	—	—	—	—	—	(2,683)	(2,683)	148,050	159,458	168,408
Employee 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
Depreciation & asset impairment	10,576	—	—	—	—	—	8,545	8,545	19,121	11,147	11,749
Finance charges	—	—	—	—	—	—	—	—	—	—	—
Materials and bulk purchases	2,630	—	—	—	—	—	663	663	3,293	2,772	2,922
Transfers and grants	53	—	—	—	—	—	—	—	53	55	56
Other expenditure	40,298	—	—	—	—	—	1,538	1,538	41,834	42,418	44,739
Total Expenditure	152,087	—	—	—	—	—	12,410	12,410	144,497	140,148	148,835
Surplus/(Deficit)	18,645	—	—	—	—	—	(15,092)	(15,092)	3,553	19,311	19,573
Transfers recognised - capital	25,639	—	—	—	—	—	—	—	26,539	27,992	30,576
Contributions recognised - capital & contributed assets	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	45,184	—	—	—	—	—	(15,092)	(15,092)	30,092	47,303	50,151
Share of surplus/ (deficit) of associates	—	—	—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	45,184	—	—	—	—	—	(15,092)	(15,092)	30,092	47,303	50,151
Capital expenditure & funds sources											
Capital expenditure	30,449	—	—	—	—	—	(357)	(357)	30,092	27,992	30,576
Transfers recognised - capital	26,539	—	—	—	—	—	—	—	26,539	27,992	30,576
Borrowing	—	—	—	—	—	—	—	—	—	—	—
Internally generated funds	3,810	—	—	—	—	—	(357)	(357)	3,453	—	—
Total sources of capital funds	30,349	—	—	—	—	—	(357)	(357)	29,692	27,992	30,576
Financial position											
Total current assets	39,121	—	—	—	—	—	4,884	4,884	44,005	41,903	46,279
Total non current assets	311,745	—	—	—	—	—	(2,001)	(2,001)	309,744	309,289	311,876
Total current liabilities	14,624	—	—	—	—	—	4,917	4,917	19,541	16,857	15,857
Total non current liabilities	12,806	—	—	—	—	—	1,023	1,023	13,829	12,806	12,806
Community wealth/Equity	278,252	—	—	—	—	—	11,770	11,770	280,022	274,426	279,539
Cash flows											
Net cash from (used) operating	34,069	—	—	—	—	—	(478)	(478)	33,591	34,358	29,291
Net cash from (used) investing	(25,449)	—	—	—	—	—	357	357	(25,092)	(27,992)	(30,578)
Net cash from (used) financing	—	—	—	—	—	—	—	—	—	—	—
Cash/cash equivalents at the year end	10,124	—	—	—	—	—	(312)	(312)	9,812	16,460	15,203
Cash balance/surplus reconciliation											
Cash and investments available	10,124	—	—	—	—	—	(47)	(47)	10,077	16,490	15,203
Application of cash and investments	4,124	—	—	—	—	—	(666)	(666)	3,267	6,123	6,081
Balance - surplus (shortfall)	8,000	—	—	—	—	—	819	819	6,820	8,388	9,123
Asset Management											
Asset register summary (WDV)	283,897	—	—	—	—	—	(1,420)	(1,420)	282,476	281,297	281,297
Depreciation & asset impairment	10,576	—	—	—	—	—	8,545	8,545	19,121	11,147	11,749
Renewal and Upgrading of Existing Assets	900	—	—	—	—	—	(694)	(694)	206	—	—
Repairs and Maintenance	2,827	—	—	—	—	—	763	763	3,590	2,979	3,140
Free services											
Cost of Free Basic Services provided	—	—	—	—	—	—	—	—	—	—	—
Revenue cost of free services provided	2,502	—	—	—	—	—	(1,251)	(1,251)	1,251	2,637	2,779
Households below minimum service level											
Water:	—	—	—	—	—	—	—	—	—	—	—
Sanitation/sewerage:	—	—	—	—	—	—	—	—	—	—	—
Energy:	—	—	—	—	—	—	—	—	—	—	—
Police:	7	—	—	—	—	—	—	—	7	7	7

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) - 31052020

Vote Description [Insert departmental structure etc] R thousands	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfor. Unvoid.	Nat. or Prov. Govt.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		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
Vote 3 - Community and Social Services		649	-	-	-	-	-	407	407	1,057	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	-	-	-	-	-	(2,683)	(2,683)	174,588	187,450	198,986
Expenditure by Vote	1											
Vote 1 - Executive & Council		18,852	-	-	-	-	-	(4,144)	(4,144)	14,707	20,085	21,365
Vote 2 - Finance and Administration		66,445	-	-	-	-	-	11,239	11,239	77,684	70,404	74,616
Vote 3 - Community and Social Services		1,830	-	-	-	-	-	328	328	2,158	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	14,855
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	-	-	-	-	-	12,410	12,410	144,497	140,148	148,835
Surplus/ (Deficit) for the year	2	45,184	-	-	-	-	-	(15,092)	(15,092)	30,692	47,303	50,151

Ngqushwa Local Municipality -2019-2020 2nd Adjustments Budget

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

EC126 Ngqushwa - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 31052020

Description	Ref	Budget Year 2019/20										Budget Year +1 2020/21	Budget Year +2 2021/22
		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	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	40,917	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 - outstanding debts		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	555	595	
Transfers and subsidies		69,199						407	407	89,607	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	-	-	-	-	-	(2,683)	(2,683)	148,050	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						663	663	3,293	2,772	2,922	
Contracted services		18,954	-	-	-	-	-	931	931	19,865	19,697	20,972	
Transfers and subsidies		53								53	55	58	
Other expenditure		19,585	-	-	-	-	-	607	607	20,192	20,670	21,816	
Loss on disposal of PPE										-	-	-	
Total Expenditure		132,087	-	-	-	-	-	12,410	12,410	144,497	140,148	148,835	
Surplus/(Deficit)													
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		18,645	-	-	-	-	-	(15,092)	(15,092)	3,553	19,311	19,573	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		26,539								26,539	27,992	30,578	
Transfers and subsidies - capital (in-kind - all)										-	-	-	
Surplus/(Deficit) before taxation		45,184	-	-	-	-	-	(15,092)	(15,092)	30,092	47,303	50,151	
Taxation										-	-	-	
Surplus/(Deficit) after taxation		45,184	-	-	-	-	-	(15,092)	(15,092)	30,092	47,303	50,151	
Attributable to minorities										-	-	-	
Surplus/(Deficit) attributable to municipality		45,184	-	-	-	-	-	(15,092)	(15,092)	30,092	47,303	50,151	
Share of surplus/ (deficit) of associates										-	-	-	
Surplus/ (Deficit) for the year		45,184	-	-	-	-	-	(15,092)	(15,092)	30,092	47,303	50,151	

Ngqushwa Local Municipality -2019-2020 2nd 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 - 31052020

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget A	Prior Adjusted 5	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	Adjusted Budget	Adjusted Budget
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
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 to be adjusted	2											
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Administration		2,660	-	-	-	-	221	221	2,881	-	-	-
Vote 3 - Community and Social Services		10,000	-	-	-	-	-	-	10,000	-	-	-
Vote 4 - Energy services		5,160	-	-	-	-	366	366	5,526	5,610	6,752	-
Vote 5 - Road Transport		12,620	-	-	-	-	(12,075)	(12,075)	554	22,382	23,826	-
Vote 6 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Sport and Recreation		-	-	-	-	-	11,131	11,131	11,131	-	-	-
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	30,449	-	-	-	-	-	(357)	(357)	30,092	27,692	30,578	-
Total Capital Expenditure - Vote	30,449	-	-	-	-	-	(357)	(357)	30,092	27,692	30,578	-
Capital Expenditure - Functional												
Governance and administration		2,660	-	-	-	-	221	221	2,881	-	-	-
Executive and council		-					-	-	-	-	-	-
Finance and administration		2,660					221	221	2,881			-
Internal audit		-					-	-	-	-	-	-
Community and public safety		1,200	-	-	-	-	11,131	11,131	12,331	-	-	-
Community and social services		-					12,025	12,025	12,025	-	-	-
Sport and recreation		1,200					(894)	(894)	306	-	-	-
Public safety		-					-	-	-	-	-	-
Housing		-					-	-	-	-	-	-
Health		-					-	-	-	-	-	-
Economic and environmental services		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		-					-	-	-	-	-	-
Trading services		5,160	-	-	-	-	366	366	5,526	5,610	6,752	-
Energy sources		5,160					366	366	5,526	5,610	6,752	-
Water management		-					-	-	-	-	-	-
Waste water management		-					-	-	-	-	-	-
Waste management		-					-	-	-	-	-	(357)
Other		-					-	-	-	-	-	-
Total Capital Expenditure - Functional	3	30,449	-	-	-	-	(357)	(357)	30,092	27,692	30,221	-
Funded by:												
National Government		26,539					-	-	26,539	27,692	30,578	-
Provincial Government		-					-	-	-	-	-	-
District Municipality		-					-	-	-	-	-	-
Other transfers and grants		-					-	-	-	-	-	-
Transfers recognised - capital	4	26,539	-	-	-	-	-	-	26,539	27,692	30,578	-
Borrowing		3,810					(357)	(357)	3,453	-	-	-
Internally generated funds		30,349	-	-	-	-	(357)	(357)	29,992	27,692	30,578	-

Ngqushwa Local Municipality -2019-2020 2nd Adjustments Budget

Table 5: B 6: Budgeted Financial Position

EC126 Ngqushwa - Table B6 Adjustments Budget Financial Position - 31052020

Description R thousands	Ref	Budget Year 2019/20										Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavold. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget	
ASSETS													
Current assets													
Cash		10,124						(47)	(47)	10,077	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		5,854						3,504	3,504	9,158	2,854	7,854	
Current portion of long-term receivables								311	311	311			
Inventory		9,853						—	—	9,853	9,853	9,853	
Total current assets		39,121	—	—	—	—	—	4,884	4,884	44,005	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	—	—	—	—	—	2,883	2,883	353,749	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	33,379	29,463	28,463	
NET ASSETS	2	323,436	—	—	—	—	—	(3,056)	(3,056)	320,379	321,728	329,690	
COMMUNITY WEALTH/EQUITY													
Accumulated Surplus/(Deficit)		278,252	—	—	—	—	—	11,770	11,770	290,022	274,426	279,539	
Reserves		—	—	—	—	—	—	—	—	—	—	—	
TOTAL COMMUNITY WEALTH/EQUITY		278,252	—	—	—	—	—	11,770	11,770	290,022	274,426	279,539	

Ngqushwa Local Municipality -2019-2020 2nd Adjustments Budget

Table 6: B7: Cash Flows

EC126 Ngqushwa - Table B7 Adjustments Budget Cash Flows - 31052020

Description R thousands	Ref	Budget Year 2019/20								Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavail. 6 D	Nat. or Prov. Govt. 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget
		A	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		23,293						6,751	6,751	30,043	24,550
Service charges		381						(0)	(0)	381	402
Other revenue		8,477						(855)	(855)	7,522	8,935
Government - operating	1	39,199						407	407	89,697	100,050
Government - capital	1	26,539						-	-	26,539	27,992
Interest		5,935						(2,916)	(2,916)	3,019	5,026
Dividends								-	-		4,415
Payments											
Suppliers and employees		(119,702)						(3,865)	(3,865)	(123,567)	(127,095)
Finance charges		-						-	-	-	-
Transfers and Grants	1	(53)						-	(53)	(55)	(58)
NET CASH FROM/(USED) OPERATING ACTIVITIES		34,069	-	-	-	-	-	(478)	(478)	33,591	34,358
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)						357	357	(30,092)	(27,992)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(25,449)	-	-	-	-	-	357	357	(25,092)	(27,992)
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	6,386
Cash/cash equivalents at the year begin:	2	1,504						(192)	(192)	1,312	10,124
Cash/cash equivalents at the year end:	2	10,124	-	-	-	-	-	(312)	(312)	9,812	16,490
											15,203

Ngquushwa Local Municipality -2019-2020 2nd Adjustments Budget

Table 7:B 9 Asset Management

EC126 Ngquushwa - Table B9 Asset Management - 31052020

Description R thousands	Ref	Budget Year 2019/20										Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavold. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget		

EC126 Ngquushwa - Table B9 Asset Management - 31052020

Description R thousands	Ref	Budget Year 2019/20										Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavold. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget		
CAPITAL EXPENDITURE													
Total New Assets to be adjusted	1	29,549	-	-	-	-	-	-	337	337	29,886	27,992	30,578
Roads Infrastructure		21,429	-	-	-	-	-	-	(12,075)	(12,075)	9,354	22,382	23,826
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		5,160	-	-	-	-	-	-	-	-	5,160	5,610	6,752
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure		26,589	-	-	-	-	-	-	(12,075)	(12,075)	14,514	27,992	30,578
Community Facilities		-	-	-	-	-	-	-	12,025	12,025	-	-	-
Sport and Recreation Facilities		300	-	-	-	-	-	-	(200)	(200)	100	-	-
Community Assets		300	-	-	-	-	-	-	11,825	11,825	12,125	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-
Investment Properties		-	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	366	366	366	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	366	366	366	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	45	45	45	-	-
Intangible Assets		-	-	-	-	-	-	-	45	45	45	-	-
Computer Equipment		450	-	-	-	-	-	-	(310)	(310)	140	-	-
Furniture and Office Equipment		210	-	-	-	-	-	-	(45)	(45)	165	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-	-
Transport Assets		2,000	-	-	-	-	-	-	532	532	2,532	-	-
Land		-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	900	-	-	-	-	-	-	(694)	(694)	206	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		900	-	-	-	-	-	-	(694)	(694)	206	-	-
Community Assets		900	-	-	-	-	-	-	(694)	(694)	206	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-	-

Ngqushwa Local Municipality -2019-2020 2nd Adjustments Budget

Total Capital Expenditure to be adjusted	4	30,449	-	-	-	-	-	(357)	(357)	30,092	27,992	30,578
<i>Roads Infrastructure</i>		21,429	-	-	-	-	-	(12,075)	(12,075)	9,354	22,382	23,826
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		5,160	-	-	-	-	-	-	-	5,160	5,610	6,752
<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>		26,589	-	-	-	-	-	(12,075)	(12,075)	14,514	27,992	30,578
<i>Community Facilities</i>		-	-	-	-	-	-	12,025	12,025	-	-	-
<i>Sport and Recreation Facilities</i>		1,200	-	-	-	-	-	(894)	(894)	306	-	-
<i>Community Assets</i>		1,200	-	-	-	-	-	11,131	11,131	12,331	-	-
<i>Heritage Assets</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Investment properties</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		-	-	-	-	-	-	366	366	366	-	-
<i>Housing</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Other Assets</i>		-	-	-	-	-	-	366	366	366	-	-
<i>Biological or Cultivated Assets</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	45	45	45	-	-
<i>Intangible Assets</i>		-	-	-	-	-	-	45	45	45	-	-
<i>Computer Equipment</i>		450	-	-	-	-	-	(310)	(310)	140	-	-
<i>Furniture and Office Equipment</i>		210	-	-	-	-	-	(45)	(45)	165	-	-
<i>Machinery and Equipment</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Transport Assets</i>		2,000	-	-	-	-	-	532	532	2,532	-	-
<i>Land</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Zoo's, Marine and Non-biological Animals</i>		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	30,449	-	-	-	-	-	(357)	(357)	30,092	27,992	30,578
 ASSET REGISTER SUMMARY - PPE (WDV)	5	283,897	-	-	-	-	-	(1,420)	(1,420)	282,476	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 Facilities</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Heritage Assets</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Investment properties</i>		28,095	-	-	-	-	-	(1,421)	(1,421)	26,674	28,095	28,095
<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	-	-	-	-	-	(310)	(310)	140	-	-
<i>Furniture and Office Equipment</i>		100	-	-	-	-	-	366	366	466	-	-
<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	283,897	-	-	-	-	-	(1,420)	(1,420)	282,476	281,297	281,297
 EXPENDITURE OTHER ITEMS	3	10,576	-	-	-	-	-	6,545	6,545	19,121	11,147	11,748
<i>Depreciation & asset impairment</i>		2,827	-	-	-	-	-	783	783	3,590	2,979	3,140
<i>Roads Infrastructure</i>		493	-	-	-	-	-	40	40	533	520	546
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		554	-	-	-	-	-	-	-	554	584	615
<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>		1,047	-	-	-	-	-	40	40	1,087	1,104	1,163
<i>Community Facilities</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sport and Recreation Facilities</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Community Assets</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Heritage Assets</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Investment properties</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		480	-	-	-	-	-	659	659	1,139	506	533
<i>Housing</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Other Assets</i>		480	-	-	-	-	-	659	659	1,139	506	533
<i>Biological or Cultivated Assets</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Intangible Assets</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Computer Equipment</i>		154	-	-	-	-	-	57	57	211	162	171
<i>Furniture and Office Equipment</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Machinery and Equipment</i>		84	-	-	-	-	-	(48)	(48)	46	100	105
<i>Transport Assets</i>		1,052	-	-	-	-	-	54	54	1,106	1,109	1,169
<i>Land</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Zoo's, Marine and Non-biological Animals</i>		-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	6	13,402	-	-	-	-	-	9,308	9,308	22,710	14,126	14,889

Ngqushwa Local Municipality -2019-2020 2nd Adjustments Budget

Table:8:B10:Basic Service Delivery Measurement

EC126 Ngqushwa - Table B10 Basic service delivery measurement - 31052020

Description	Ref	Budget Year 2019/20										Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavail.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
Household service targets	1												
Water:													
Piped water inside dwelling													
Piped water inside yard (but not in dwelling)													
Using public tap (at least min.service level)	2												
Other water supply (at least min.service level)													
Minimum Service Level and Above sub-total													
Using public tap (< min.service level)	3												
Other water supply (< min.service level)	3,4												
No water supply													
Below Minimum Service Level sub-total													
Total number of households	5												
Sanitation/sewerage:													
Flush toilet (connected to sewerage)													
Flush toilet (with septic tank)													
Chemical toilet													
Pit toilet (vented)													
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)													
Minimum Service Level and Above sub-total													
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												
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													
Other rubbish disposal													
No rubbish disposal													
Below Minimum Service Level sub-total													
Total number of households	5												
Households receiving Free Basic Service	15												
Water (6 kilolites 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 kilolites per household per month)													
Sanitation (free sanitation service to indigent households) (month)													
Refuse (removed once a week for indigent households)													
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)													
Total cost of FBS provided													
Highest level of free service provided													
Property rates (R'000 value threshold)													
Water (6 kilolites per household per month)													
Sanitation (kilolites per household per month)													
Sanitation (Kerb per household per month)													
Electricity (kw per household per month)													
Refuse (average litres per week)													
Revenue cost of free services provided (R'000)	17												
Property rates (tariff adjustment) (impermissible values per section 17 of MPRSA)													
Property rates, exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRSA)	2,502	-	-	-	-	-	-	(1,251)	(1,251)	1,251	2,637	2,779	
Water (in excess of 6 kilolites 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)													
Refuse (average litres per week)													
Municipal Housing - rental rebates	6												
Housing - top structure subsidies													
Other													
Total revenue cost of subsidised services provided		2,502	-	-	-	-	-	(1,251)	(1,251)	1,251	2,637	2,779	

Ngqushwa Local Municipality -2019-2020 2nd Adjustments Budget

PART TWO

2.1 Supporting Documentation

Table 9: SB1:Supporting Financial Performance

EC126 Ngqushwa - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 31052020

Description R thousands	Ref	Budget Year 2019/20										Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget A	Prior Adjusted B A1	Accum. Funds B	Multi-year capital C	Unfore. Unavail. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget	
REVENUE ITEMS													
Property rates										41,323	43,554	45,905	
Total Property Rates <i>less Revenue Forgone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRDA)</i>		41,323											
Net Property Rates		3,502								(1,251)	(1,251)	2,770	
		38,821	-	-	-	-	-	1,251	1,251	40,872	40,872	43,127	
Service charges - electricity revenue													
Net Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	
Service charges - refuse revenue													
Total refuse removal revenue		110								-	638	670	
Total landfill revenue <i>less Cost of Removal (in excess of one removal a week to Indigent household(s))</i>		110								-	-		
Net Cost of Free Basic Services (removed once a week to Indigent household(s))		-	-	-	-	-	-	-	-	-	-	-	
Net Service charges - refuse revenue		638	-	-	-	-	-	-	-	638	670	706	
Other Revenue By Source													
Fuel Levy										-	-		
Other Revenue										-	-		
Tender Documents		153 633,026								-	154	161,929,21	
Advertisements		29 665,408								-	30	31 161,940,09	
Application Fees for Land Usage		4 309 3,076								-	43	4 420,1021	
Cemetery and Burial		141 3,888								-	1	149,237,952	
Photocopies and Faxes		92 453,966								-	92	97 446,4227	
Entrance Fees		5 893 3,04								-	59	62 115,42416	
Other Revenue		44 871 56,692								-	4530	472 3137,602	
										-	-	497 8190,178	
Total 'Other' Revenue	1	4,860	-	-	-	-	-	49	49	4,909	5,123	5,209	
EXPENDITURE ITEMS													
Employee related costs													
Basic Salaries and Wages		51,190						270	270	51,459	54,584	58,252	
Pension and UIF Contributions		6,568						-	-	6,568	7,005	7,474	
Medical Aid Contributions		2,579						-	-	2,579	2,750	2,935	
Overtime		744						-	-	744	793	848	
Performance Bonus		-						-	-	-	-	-	
Mobile Vehicle Allowance		3,068						-	-	3,068	3,263	3,514	
Cellphone Allowance		381						-	-	391	417	445	
Housing Allowance		104						-	-	104	111	118	
Other benefits and allowances		3,427						-	-	3,427	3,655	3,800	
Payments in lieu of leave		1,189						-	-	1,189	1,247	1,330	
Long service awards		222						-	-	222	237	253	
Post-retirement benefit obligations		-						-	-	-	-	-	
	sub-total	69,482	-	-	-	-	-	270	270	69,751	74,102	79,067	
<i>Less: Employee costs capitalised to PPE</i>								-	-	-	-	-	
Total Employee related costs	1	69,482	-	-	-	-	-	270	270	69,751	74,102	79,067	
Contributions recognised - capital													
<i>List contributions by contract</i>													
Depreciation & asset impairment													
Depreciation of Property, Plant & Equipment		10,576						8,545	8,545	19,121	11,147	11,748	
Lease amortisation		-						-	-	-	-	-	
Capital asset impairment		-						-	-	-	-	-	
Depreciation resulting from revaluation of PPE		-						-	-	-	-	-	
Total Depreciation & asset Impairment	1	10,576	-	-	-	-	-	8,545	8,545	19,121	11,147	11,749	
Bulk purchases													
Electricity Bulk Purchases		-						-	-	-	-	-	
Water Bulk Purchases		-						-	-	-	-	-	
Total bulk purchases	1	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants													
Cash transfers and grants		-						-	-	-	-	-	
Non-cash transfers and grants		53						-	-	53	55	58	
Total transfers and grants	1	53	-	-	-	-	-	-	-	53	55	58	
Contracted services													
Outsourced Services		18,954						931	931	18,885	19,897	20,972	
Consultants and Professional Services		-						-	-	-	-	-	
Contractors		-						-	-	-	-	-	
	sub-total	18,954	-	-	-	-	-	931	931	18,885	19,897	20,972	
Allocations to organs of state:								-	-	-	-	-	
Electricity		-						-	-	-	-	-	
Water		-						-	-	-	-	-	
Sanitation		-						-	-	-	-	-	
Other		-						-	-	-	-	-	
Total contracted services??	1	18,954	-	-	-	-	-	931	931	18,885	19,897	20,972	
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		19,585						-	-	607	20,192	20,670	
	Total Other Expenditure	19,585	-	-	-	-	-	-	-	607	20,192	20,670	
		19,585	-	-	-	-	-	-	-	607	20,192	21,816	

Ngqushwa Local Municipality -2019-2020 2nd Adjustments Budget

Table 10:SB2: Supporting Financial Position

EC126 Ngqushwa - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 31052020

Description	Ref	Budget Year 2019/20								Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget A	Prior Adjusted 4 A1	Accum. Funds 5 B	Multi-year capital 6 C	Unfore. Unvoid. 7 D	Nat. or Prov. Govt 8 E	Other Adjusts. 9 F	Total Adjusts. 10 G	Adjusted Budget 11 H	Adjusted Budget
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
Less: provision for debt impairment		-	-	-	-	-	-	-	-	-	-
Total Consumer debtors	1	13,490	-	-	-	-	-	1,116	1,116	14,606	12,906
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)		282,775						(450)	(450)	282,325	280,318
Leases recognised as PPE											
Less: Accumulated depreciation											
Total Property, plant & equipment	1	282,775	-	-	-	-	-	(450)	(450)	282,325	280,318
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											
Other creditors											
Unspent conditional grants and receipts											
VAT											
Total Trade and other payables	1	14,624						4,917	4,917	19,541	16,657
Non current liabilities - Borrowing											
Borrowing											
Finance leases (including PPP asset elements)											
Total Non current liabilities - Borrowing		-	-	-	-	-	-	-	-	-	-
Provisions - non current											
Reirement benefits											
Last other major items											
Retire landfill site rehabilitation											
Other											
Total Provisions - non current		12,806						1,023	1,023	13,829	12,806
TOTAL PROVISIONS		12,806	-	-	-	-	-	1,023	1,023	13,829	12,806
CHANGES IN NET ASSETS											
Accumulated surplus/Deficit											
Accumulated surplus/(Deficit) - opening balance		278,252						11,770	11,770	290,022	274,426
Appropriations to Reserves											
Transfers from Reserves											
Depreciation offsets											
Other adjustments											
Accumulated Surplus/(Deficit)	1	278,252	-	-	-	-	-	11,770	11,770	290,022	274,426
Reserves											
Housing Development Fund											
Capital replacement											
Self-insurance											
Other reserves (etc)											
Revaluation											
Total Reserves	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	278,252	-	-	-	-	-	11,770	11,770	290,022	274,426
											279,539

Ngquushwa Local Municipality -2019-2020 2nd Adjustments Budget

Table 11:SB3:Performance Objective

EC126 Nggushwa - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - 31052020

Ngqushwa Local Municipality -2019-2020 2nd Adjustments Budget

Table 12: Transfer grant receipts

EC126 Ngqushwa - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 31052020

Description	Ref	Budget Year 2019/20							Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Multi-year capital	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		
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:										
Local Government Equitable Share		88,602	-	-	-	328	328	88,930	93,974	99,387
Finance Management	3	82,696						82,696	87,480	92,709
Municipal Systems Improvement		2,880						2,880	3,312	3,312
EPWP Incentive		1,901						1,901	2,004	2,112
Municipal Disaster Relief						328	328	328		
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	-	-	-	407	407	89,607	94,603	100,050
Capital Transfers and Grants										
National Government:										
Municipal Infrastructure Grant (MIG)		26,539	-	-	-	-	-	26,539	27,992	30,578
Energy		21,379						21,379	22,362	23,826
Provincial Government:		5,160						5,160	5,610	6,752
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	-	-	-	407	407	116,145	122,595	130,628

Ngqushwa Local Municipality -2019-2020 2nd Adjustments Budget

Table 13:SB8: Transfer expenditure and grant programme

EC126 Ngqushwa - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 31052020

Description R thousands	Ref	Budget Year 2019/20						Budget Year +1 2020/21	Budget Year +2 2021/22	
		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	
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:										
Operating expenditure of Transfers and Grants										
National Government:	1									
Local Government/Equitable Share		88,602	-	-	-	328	328	88,930	93,974	
Finance Management		82,695					-	82,696	87,480	
Municipal Systems Improvement		2,880					-	2,880	3,312	
EPWP Incentive		1,901				328	328	1,901	2,004	
Municipal Disaster Relief							-	-	2,112	
PMU		1,125					-	1,125	1,178	
Provincial Government:		597	-	-	-	79	79	576	629	
Construction Cela		176					-	176	185	
LG Seta		421				79	79	500	444	
Education Seta							-	-	467	
Sports and Recreation							-	-		
Other transfers and grants [insert description]							-	-		
District Municipality:		-	-	-	-	-	-	-	-	
[insert description]							-	-		
Other grant providers:		-	-	-	-	-	-	-	-	
[insert description]							-	-		
Total operating expenditure of Transfers and Grants:		89,199	-	-	-	407	407	89,607	94,603	
Capital expenditure of Transfers and Grants										
National Government:		26,539	-	-	-	-	-	26,539	27,992	
Municipal Infrastructure Grant(MIG)		21,379					-	21,379	22,382	
Energy		5,160					-	5,160	5,610	
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	
Total capital expenditure of Transfers and Grants		115,738	-	-	-	407	407	116,145	122,595	
									130,628	

Ngqushwa Local Municipality -2019-2020 2nd 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 - 31052020

Description	Ref	Budget Year 2019/20						Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	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
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 -2019-2020 2nd Adjustments Budget

Table:14: SB10:Transfer and grants by municipality

EC126 Ngqushwa - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 31052020

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 Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands															
Cash transfers to other municipalities															
[insert description]	1	53									53	55	56		
[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		
Non-cash transfers to other municipalities															
[insert description]	1														
[insert description]															
[insert description]															
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-	-		
Non-cash transfers to Entities/Other External Mechanisms															
[insert description]	2														
[insert description]															
[insert description]															
TOTAL ALLOCATIONS TO ENTITIES/EMs'		-	-	-	-	-	-	-	-	-	-	-	-		
Non-cash transfers to other Organs of State															
[insert description]	3														
[insert description]															
[insert description]															
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-	-		
Non-cash transfers to other Organisations															
[insert description]	4														
[insert description]															
[insert description]															
TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	-	-	-	-	-	-		
TOTAL NON-CASH TRANSFERS	5	-	-	-	-	-	-	-	-	-	-	-	-		
TOTAL TRANSFERS		53	-	-	-	-	-	-	-	-	53	55	58		

Ngqushwa Local Municipality -2019-2020 2nd Adjustments Budget

Table 15:SB 11:Councillor and Staff benefits

EC126 Ngqushwa - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 31052020

Summary of remuneration	Ref	Budget Year 2019/20										% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget		
R thousands	A	B	C	D	E	F	G	H	I	J		
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	-48.9%	
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		8,058	-	-		-		(5,585)	(5,585)	2,473	-69.3%	
% increase		(0)								0		
Other Municipal Staff												
Basic Salaries and Wages		44,059						5,496	5,496	49,555	12.5%	
Pension and UIF Contributions		6,506						485	485	6,991	7.5%	
Medical Aid Contributions		2,647						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	-16.3%	
Housing Allowances		104						20	20	124		
Other benefits and allowances		3,412						605	605	4,217	-48.4%	
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		61,424	-	-	-	-	-	5,854	5,854	67,278	9.5%	
% increase												
Total Parent Municipality		78,533	-	-	-	-	-	1,664	1,664	80,197	2.1%	
% increase												
Senior Managers of Entities												
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		-						-	-	-		
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-		
% increase												
Other Staff of Entities												
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		-						-	-	-		
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-		
% increase												
Total Municipal Entities		-	-	-	-	-	-	-	-	-		
TOTAL SALARY, ALLOWANCES & BENEFITS		78,533	-	-	-	-	-	1,664	1,664	80,197	2.1%	
% increase												
TOTAL MANAGERS AND STAFF		69,482	-	-	-	-	-	270	270	69,751	0.4%	

Ngquushwa Local Municipality -2019-2020 2nd Adjustments Budget

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

EC126 Ngquushwa - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 31052020

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	Adjusted Budget							
R thousands																		
Revenue by Vote																		
Vote 1 - Executive & Council																		
Vote 2 - Finance and Administration		1,171	1,170,781.14	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	156,711	168,590	176,931	187,888	
Vote 3 - Community and Social Services		5	5	5	5	5	5	5	5	5	5	5	5	1,001	1,057	970	706	
Vote 4 - Energy services																		
Vote 5 - Road Transport		28	27,560.11	28	28	28	28	28	28	28	28	28	28	3,665	3,869	707	745	
Vote 6 - Planning and Development		2	2	2	2	2	2	2	2	2	2	2	2	203	220	232	244	
Vote 7 - Sport and Recreation																		
Vote 8 - Vote 10 - Housing																		
Vote 9 - Other																		
Vote 10 - Internal Audit																		
Vote 11 - Waste Management																		
Vote 13 - [NAME OF VOTE 13]																		
Vote 14 - [NAME OF VOTE 14]																		
Vote 15 - [NAME OF VOTE 15]																		
Total Revenue by Vote		1,210	1,210	1,210	1,210	1,210	1,210	1,210	1,210	1,210	1,210	1,210	1,210	161,277	174,688	187,450	198,888	
Expenditure by Vote																		
Vote 1 - Executive & Council		1,226	1,226	1,226	1,226	1,226	1,226	1,226	1,226	1,226	1,226	1,226	1,226	1,226	14,707	20,065	21,365	
Vote 2 - Finance and Administration		6,444	6,444	6,444	6,444	6,444	6,444	6,444	6,444	6,444	6,444	6,444	6,444	6,803	77,584	70,404	74,518	
Vote 3 - Community and Social Services		152	152	152	152	152	152	152	152	152	152	152	152	480	2,158	12,731	13,571	
Vote 4 - Energy services		418	418	418	418	418	418	418	418	418	418	418	418	5,014	5,286	5,594		
Vote 5 - Road Transport		1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	12,191	14,052	14,955	
Vote 6 - Planning and Development		404	404	404	404	404	404	404	404	404	404	404	404	404	4,852	1,950	2,080	
Vote 7 - Sport and Recreation		193	193	193	193	193	193	193	193	193	193	193	193	193	2,315			
Vote 8 - Vote 10 - Housing		112	112	112	112	112	112	112	112	112	112	112	112	112	1,341	1,428	1,516	
Vote 9 - Other		385	385	385	385	385	385	385	385	385	385	385	385	385	4,625			
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]																		
Total Expenditure by Vote		11,984	11,984	11,984	11,984	11,984	11,984	11,984	11,984	11,984	11,984	11,984	11,984	12,671	144,497	140,148	148,835	
Surplus / Deficit		(10,774)	(10,774)	(10,774)	(10,774)	(10,774)	(10,774)	(10,774)	(10,774)	(10,774)	(10,774)	(10,774)	(10,774)	30,092	47,303	50,151		

Table:16:SB13:Monthly revenue expenditure(functional classification)

EC126 Ngquushwa - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 31052020

Description - Standard classification	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	Adjusted Budget								
R thousands																			
Revenue - Functional																			
Governance and administration		14,049	14,049	14,049	14,049	14,049	14,049	14,049	14,049	14,049	14,049	14,049	14,049	14,049	168,590	178,931	187,888		
Executive and council																			
Finance and administration		14,049	14,049	14,049	14,049	14,049	14,049	14,049	14,049	14,049	14,049	14,049	14,049	14,049	168,590	176,931	187,888		
Internal audit																			
Community and public safety		729	729	729	729	729	729	729	729	729	729	729	729	(6,958)	1,057	707	745		
Community and social services		729	729	729	729	729	729	729	729	729	729	729	729	(6,958)	1,057	684	721		
Sport and recreation																			
Public safety																			
Housing																			
Health																			
Economic and environmental services		354	354	354	354	354	354	354	354	354	354	354	354	354	4,248	9,081	9,572		
Planning and development		18	18	18	18	18	18	18	18	18	18	18	18	18	220	232	244		
Road transport		336	336	336	336	336	336	336	336	336	336	336	336	336	4,026	8,849	9,327		
Environmental protection																			
Trading services		58	58	58	58	58	58	58	58	58	58	58	58	58	68	695	732	772	
Energy sources																			
Water management																			
Waste water management		5	5	5	5	5	5	5	5	5	5	5	5	5	59	62	65		
Waste management		53	53	53	53	53	53	53	53	53	53	53	53	53	636	570	706		
Other																			
Total Revenue - Functional		16,190	16,190	16,190	16,190	16,190	16,190	16,190	16,190	16,190	16,190	16,190	16,190	7,503	174,553	187,450	198,888		
Expenditure - Functional																			
Governance and administration		7,855	655	7,855	7,855	7,855	7,855	7,855	7,855	7,855	7,855	7,855	7,855	15,838	94,843	90,469	95,983		
Executive and council		1,773	148	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	3,313	21,169	20,065	21,365		
Finance and administration		5,925	494	5,925	5,925	5,925	5,925	5,925	5,925	5,925	5,925	5,925	5,925	5,925	11,724	71,463	68,278	72,369	
Internal audit		158	13	158	158	158	158	158	158	158	158	158	158	302	1,850	2,126	2,256		
Community and public safety		1,226	102	102	102	102	102	102	102	102	102	102	102	102	12,793	15,040	16,107	17,186	
Community and social services		106	9	9	9	9	9	9	9	9	9	9	9	9	1,402	1,955	2,465	2,827	
Sport and recreation		164	14	14	14	14	14	14	14	14	14	14	14	14	1,671	1,973	1,950	2,080	
Public safety		808	67	67	67	67	67	67	67	67	67	67	67	67	8,210	9,891	10,288	10,944	
Housing		148	12	12	12	12	12	12	12	12	12	12	12	12	1,509	1,781	1,425	1,515	
Health																			
Economic and environmental services		1,016	85	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,047	12,191	9,132	9,719		
Planning and development		489	4																

Ngquushwa Local Municipality -2019-2020 2nd Adjustments Budget

Table 17:SB14:Monthly revenue and expenditure

EC126 Ngquushwa - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 31052020

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 2020/21	Budget Year +1 2021/22		
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget								
R thousands																		
Revenue By Source																		
Property rates		3,339	3,339	3,339	3,339	3,339	3,339	3,339	3,339	3,339	3,339	3,339	3,339	3,339	40,072	40,917	43,127	
Service charges - electricity revenue															-	-	-	
Service charges - water revenue															-	-	-	
Service charges - aviation revenue															-	-	-	
Service charges - refuse		53	53	53	53	53	53	53	53	53	53	53	53	53	636	670	706	
Rental of buildings and equipment		57	57	57	57	57	57	57	57	57	57	57	57	57	696	723	762	
Interest received - external investments		243	243	243	243	243	243	243	243	243	243	243	243	243	2,816	3,073	3,239	
Interest received - outstanding debtors		419	419	419	419	419	419	419	419	419	419	419	419	419	5,032	5,304	5,590	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		108	108	108	108	108	108	108	108	108	108	108	108	108	1,291	5,987	6,311	
Licences and permits		197	197	197	197	197	197	197	197	197	197	197	197	197	2,866	2,494	2,828	
Agency services		45	45	45	45	45	45	45	45	45	45	45	45	45	536	585	595	
Transfers and subsidies		29,760													328	89,607	94,603	
Other revenue		409	409	409	409	409	409	409	409	409	409	409	409	409	4,909	5,123	5,399	
Gains on disposal of PPE		-													-	-	-	
Total Revenue		34,630	4,870	4,870	4,870	4,870	4,870	4,870	4,870	4,870	4,870	4,870	4,870	4,870	5,198	140,050	159,458	168,408
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	5,813	69,761	74,102	79,067	
Remuneration of councillors		871	871	871	871	871	871	871	871	871	871	871	871	871	10,446	9,653	10,300	
Debt repayment		146	146	146	146	146	146	146	146	146	146	146	146	146	1,758	1,851	1,951	
Depreciation & asset impairment		1,593	1,593	1,593	1,593	1,593	1,593	1,593	1,593	1,593	1,593	1,593	1,593	1,593	19,121	11,147	11,748	
Finance charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other materials		249	249	249	249	249	249	249	249	249	249	249	249	249	651	3,253	2,772	2,922
Contracted services		1,618	1,619	1,619	1,619	1,619	1,619	1,619	1,619	1,619	1,619	1,619	1,619	1,619	2,073	19,885	19,887	20,972
Grants and subsidies		4	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	1,688	1,620	20,192	20,670	21,816
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure		41,354	11,994	11,994	11,994	11,994	11,994	11,994	11,994	11,994	11,994	11,994	11,994	12,671	144,487	140,148	148,835	
Surplus/(Deficit)		23,646	(7,114)	(7,114)	(7,114)	(7,114)	(7,114)	(7,114)	(7,114)	(7,114)	(7,114)	(7,114)	(7,114)	(7,473)	3,553	19,311	15,573	
Transfers and subsidies - capital (monetary allocations)																		
(National, Provincial and Local)		8,846													-	26,639	27,962	30,578
Transfers and subsidies - capital (monetary allocations)																		
(National Provincial, Departmental Agencies, Municipalities, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)															-	-	-	
Transfers and subsidies - capital (in kind - all)															-	-	-	
Borrowings/(Deficit) after capital transfers & contributions		31,492	(7,114)	(7,114)	(7,114)	(7,114)	(7,114)	(7,114)	(7,114)	(7,114)	(7,114)	(7,114)	(7,114)	(7,473)	30,019	47,303	50,151	

Table 18:SB 15: Monthly Cash flow

EC126 Ngqushwa - Supporting Table SB15 Adjustments Budget - monthly cash flow - 31052020

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	Adjusted Budget						
R thousands																	
Cash Receipts By Source	1																
Property (less:		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	24,550	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	363	
Rental of buildings and equipment		34	34	34	34	34	34	34	34	34	34	34	34	412	434	0	
Interest earned - external investments		146	146	146	146	146	146	146	146	146	146	146	146	1,750	1,844	1,620	
Interest earned - outstanding debts		252	252	252	252	252	252	252	252	252	252	252	252	3,019	3,182	2,795	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		65	65	65	65	65	65	65	65	65	65	65	65	775	3,582	3,155	
Licences 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	27	27	27	
Transfer receipts - operational		28,733												407	85,807	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	3,829	130,872	133,516	133,848
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				-	26,538	27,992	30,578
Proceeds on deposit of PPE		417	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 debts																	
Decrease (increase) other 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	4,246	103,211	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	60,751	74,102	79,067	
Remuneration of councillors		671	671	671	671	671	671	671	671	671	671	671	671	10,446	9,855	10,300	
Finance charge		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other materials		249	249	249	249	249	249	249	249	249	249	249	249	561	3,293	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	2,073	19,885	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	16,820	20,192	20,670	21,816
Total Cash Payments by Type		10,244	10,244	10,244	10,244	10,244	10,244	10,244	10,244	10,244	10,244	10,244	10,244	10,931	123,670	127,190	133,135
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	2,718	30,092	27,992	30,578
Repayment of borrowings														-			
Other Cash Flows/Payments by Type																	
Total Cash Payments by Type		12,762	12,782	12,782	12,782	12,782	12,782	12,782	12,782	12,782	12,782	12,782	12,782	11,110	153,711	155,142	165,713
NET INCREASE/DECREASE IN CASH HELD		29,636	(8,943)	(8,943)	(8,943)	(8,943)	29,636	(8,943)	(8,943)	29,636	(8,943)	(8,943)	(8,943)	8,500	6,366	(1,287)	
Cashflow equivalent at the monthly year beginning:		1,313	36,948	22,005	13,062	4,119	(4,824)	24,812	15,869	6,926	38,682	27,619	16,576	1,312	9,812	16,176	
Cashflow ending at the monthly year end:		30,949	22,005	13,062	4,119	4,624	24,812	15,869	6,926	36,562	27,619	16,576	9,812	16,178	14,691		

Ngqushwa Local Municipality -2019-2020 2nd Adjustments Budget

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

EC126 Ngqushwa - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 31052020												Medium Term Revenue and Expenditure Framework				
Description - Municipal Votes	Ref	Budget Year 2019/20												Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		July	August	Sept.	October	November	December	January	February	March	April	May	June			
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	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		270	270	270	270	270	270	270	270	270	270	270	270	451	2,881	-
Vote 2 - Finance and Administration		833	833	833	833	833	833	833	833	833	833	833	833	2,500	10,000	-
Vote 3 - Community and Social Services		444	444	444	444	444	444	444	444	444	444	444	444	1,532	5,926	5,610
Vote 4 - Energy services		46	46	46	46	46	46	46	46	46	46	46	46	138	564	22,382
Vote 5 - Road Transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development		944	944	944	944	944	944	944	944	944	944	944	944	2,633	11,131	-
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 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	7,254	30,092	27,092
Total Capital Expenditure	2	-	-	2,538	2,538	2,538	2,538	2,538	2,538	2,538	2,538	2,538	2,538	7,254	30,092	27,092

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

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		270	270	270	270	270	270	270	270	270	270	270	270	(89)	2,881	-	
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
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	844	12,331	-	
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	1,002	12,025	-	
Sport and recreation		42	42	42	42	42	42	42	42	42	42	42	42	(158)	306	-	
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services		779	779	779	779	779	779	779	779	779	779	779	779	9,354	22,382	23,826	
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Road transport		779	779	779	779	779	779	779	779	779	779	779	779	779	9,354	22,382	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading services		444	444	444	444	444	444	444	444	444	444	444	444	644	5,526	5,610	5,395
Energy sources		444	444	444	444	444	444	444	444	444	444	444	444	644	5,526	5,610	6,752
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	(357)	
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	2,178	30,092	27,092	30,221

Ngqushwa Local Municipality -2019-2020 2nd Adjustments Budget

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

EC126 Ngqushwa - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 31052020

Description	Ref	Budget Year 2019/20										Budget Years <1 2020/21		Budget Years >2 2021/22	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavail.	Net. or Prov. Govt	Other Adjust.	Total Adjust.	Adjusted Budget	Adjusted Budget	Adjusted Budget			
R thousands		A	B	C	D	E	F	G	H	I	J	K	L	M	
Capital expenditure on new assets by Asset Class/Sub-class															
Infrastructure		26 519	—	—	—	—	—	(12,075)	(12,075)	14 514	27 982	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		—	—	—	—	—	—	—	—	—	—	—			
Retention		—	—	—	—	—	—	—	—	—	—	—			
Electrical Infrastructure		5,160	—	—	—	—	—	—	—	—	5,160	5,610	6,762		
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	6,762		
Water Supply Infrastructure		—	—	—	—	—	—	—	—	—	—	—			
Dams and Weirs		—	—	—	—	—	—	—	—	—	—	—			
Capital Spares		—	—	—	—	—	—	—	—	—	—	—			
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—	—	—			
Data Centres		—	—	—	—	—	—	—	—	—	—	—			
Core Layers		—	—	—	—	—	—	—	—	—	—	—			
Distribution Layers		—	—	—	—	—	—	—	—	—	—	—			
Capital Spares		—	—	—	—	—	—	—	—	—	—	—			
Community Assets		300	—	—	—	—	—	—	—	—	11 825	11 825	12 125	—	—
Community Facilities		—	—	—	—	—	—	—	—	—	12,025	12,025	12,025	—	—
Halls		—	—	—	—	—	—	—	—	—	12,025	12,025	12,025	—	—
Airports		—	—	—	—	—	—	—	—	—	—	—	—		
Taxi Rank/Bus Terminals		—	—	—	—	—	—	—	—	—	—	—	—		
Capital Spares		—	—	—	—	—	—	—	—	—	—	—	—		
Sport and Recreation Facilities		300	—	—	—	—	—	—	(200)	(200)	100	—	—		
Indoor Facilities		—	—	—	—	—	—	—	(200)	(200)	100	—	—		
Outdoor Facilities		300	—	—	—	—	—	—	(200)	(200)	100	—	—		
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		—	—	—	—	—	—	—	—	—	366	366	366	—	—
Operational Buildings		—	—	—	—	—	—	—	—	366	366	366	—	—	
Municipal Offices		—	—	—	—	—	—	—	—	366	366	366	—	—	
Payroll/Payroll		—	—	—	—	—	—	—	—	—	—	—	—		
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		—	—	—	—	—	—	—	45	45	45	45	—		
Services		—	—	—	—	—	—	—	45	45	45	45	—		
Licences and Rights		—	—	—	—	—	—	—	45	45	45	45	—		
Water Rights		—	—	—	—	—	—	—	—	—	—	—	—		
Effluent Licences		—	—	—	—	—	—	—	—	—	—	—	—		
Solid Waste Licences		—	—	—	—	—	—	—	—	—	—	—	—		
Computer Software and Applications		—	—	—	—	—	—	—	45	45	45	45	—		
Land Settlement Software Applications		—	—	—	—	—	—	—	45	45	45	45	—		
Unspecified		—	—	—	—	—	—	—	—	—	—	—	—		
Computer Equipment		450	—	—	—	—	—	—	(310)	(310)	140	—	—		
Computer Equipment		450	—	—	—	—	—	—	(310)	(310)	140	—	—		
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	29 549	—	—	—	—	—	—	337	337	29 886	27 982	30 578		

Ngqushwa Local Municipality -2019-2020 2nd 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 - 31052020

Description	Ref	Budget Year 2019/20								Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavail.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.		
R thousands	A	B	C	D	E	F	G	H	I	J	K
Capital expenditure on renewal of existing assets by Asset Class/Sub-class											
Infrastructure											
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-	-
LV Networks											
Capital Spares											
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-
Sand Pumps											
Piers											
Revetments											
Promenades											
Capital Spares											
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-
Data Centres											
Core Layers											
Distribution Layers											
Capital Spares											
Community Assets		900	-	-	-	-	-	(694)	(694)	206	-
Community Facilities		-	-	-	-	-	-	-	-	-	-
Halls											
Centres											
Taxi Rank/Bus Terminals											
Capital Spares											
Sport and Recreation Facilities		900	-	-	-	-	-	(694)	(694)	206	-
Indoor Facilities											
Outdoor Facilities								(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											
Capital Spares											
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets											
Intangible Assets		-	-	-	-	-	-	-	-	-	-
Services											
Licences and Rights											
Water Rights											
Effluent Licenses											
Solid Waste Licenses											
Computer Software and Applications											
Land Settlement Software Applications											
Unspecified											
Computer Equipment		-	-	-	-	-	-	-	-	-	-
Computer Equipment											
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment											
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-
Machinery and Equipment											
Transport Assets		-	-	-	-	-	-	-	-	-	-
Transport Assets											
Land		-	-	-	-	-	-	-	-	-	-
Land											
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals											
Total Capital Expenditure on renewal of existing assets to be adjusted	1	900	-	-	-	-	-	(694)	(694)	206	-

Ngqushwa Local Municipality -2019-2020 2nd 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 - 31052020

Description	Ref	Budget Year 2019/20										Budget Year +1 2020/21	Budget Year +2 2021/22
		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	8	9	10	11	12	13	14				
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		—	—	—	—	—	—	—	—	—	—	—	
Dredge 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													
Unimproved Property													
Non-revenue Generating		—	—	—	—	—	—	—	—	—	—	—	
Improved Property													
Unimproved Property													
Other assets		480	—	—	—	—	—	659	659	1,139	506	533	
Operational Buildings		480	—	—	—	—	—	659	659	1,139	506	533	
Municipal Offices		480						659	659	1,139	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		—	—	—	—	—	—	—	—	—	—	—	
Services													
Licences and Rights													
Water Rights													
Effluent Licenses													
Solid Waste Licenses													
Computer Software and Applications													
Land Settlement Software Applications													
Unspecified													
Computer Equipment		154	—	—	—	—	—	57	57	211	162	171	
Computer Equipment		154						57	57	211	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	—	—	—	—	—	54	54	1,106	1,109	1,169	
Transport Assets		1,052						54	54	1,106	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	—	—	—	—	—	763	763	3,590	2,979	3,140	

Ngqushwa Local Municipality -2019-2020 2nd Adjustments Budget

Table 24:SB18d:Depreciation by Asset Class

EC126 Ngqushwa - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 31052020

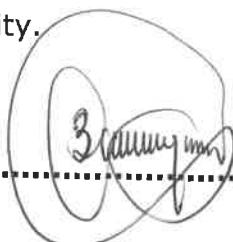
Description	Ref.	Budget Year 2019/20										Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget		
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
R thousands													
Depreciation by Asset Class/Sub-class													
Infrastructure		3,551	—	—	—	—	—	—	8,545	8,545	12,096	3,743	3,845
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		2,049	—	—	—	—	—	—	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		2,049							8,545	8,545	10,594	2,160	2,277
Water Supply Infrastructure		—	—	—	—	—	—	—	—	—	—	—	—
Dams and Weirs											—	—	—
Capital Spares											—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—	—	—	—	—
Sand Pumps											—	—	—
Piers											—	—	—
Revetments											—	—	—
Promenades											—	—	—
Capital Spares											—	—	—
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—	—	—	—
Data Centres											—	—	—
Core Layers											—	—	—
Distribution Layers											—	—	—
Capital Spares											—	—	—
Community Assets		222	—	—	—	—	—	—	—	—	222	234	246
Community Facilities		222	—	—	—	—	—	—	—	—	222	234	246
Halls		222									222	234	246
Centres											—	—	—
Crèches											—	—	—
Capital Spares											—	—	—
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—	—	—	—
Biological or Cultivated Assets											—	—	—
Intangible Assets		277	—	—	—	—	—	—	—	—	277	282	308
Services		277									277	282	308
Licences and Rights		—	—	—	—	—	—	—	—	—	—	—	—
Water Rights											—	—	—
Effluent Licenses											—	—	—
Solid Waste Licenses											—	—	—
Computer Software and Applications											—	—	—
Land 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	10,576	—	—	—	—	—	—	8,545	8,545	19,121	11,147	11,749

PART THREE

MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I **Zimkhitha Z. Siwundla** the acting Municipal Manager of **Ngqushwa Local Municipality** (EC 126) certify that this 2nd 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



Date 04/06/2020