



EC126 - Ngqushwa Local Municipality
1st Adjustments Budget
February 2022-2023

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Glossary

Adjustment 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.

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.

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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 adjustment budget in the Municipal Council, but an Adjustment 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 adjustment budget is tabled, it must be accompanied by:

(a) an explanation how the adjustment 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 governance principles and 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.

It is with great pleasure that I now present the 2022/2023 adjustment budget to the Council for approval.

In accordance with section 28 of the Municipal Finance Management Act, No. 56 of 2003 (MFMA) a municipality must revise its approved annual budget through an adjustments budget, in the following circumstances:

- (i) To appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for.
- (ii) To authorise the utilisation of projected savings in one vote towards spending under another vote.
- (iii) To authorise 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 rollovers when the annual budget for the current year was approved by the Council.
- (iv) To correct any errors in the annual budget.

In line with the MFMA, the 2022/23 approved budget has now been adjusted based on the mid-term performance assessment. The tabled adjustment budget is as a result of a review of the revenue and expenditure for the first six months of the financial year.

1.3 EXECUTIVE SUMMARY

The Council approved the Original budget for 2022/23 according to MFMA Municipal Budget Circular 115 for the 2022/23 MTREF as follows:

OPERATING BUDGET	BUDGET 2022/2023
Total Revenue	R 201,036,018
Less: Operating Expenditure	R 188,012,380
Less: Capital Expenditure	R 42,253,100
Surplus/(Deficit)	(29,229,462)

As required by Section 72 of MFMA the Municipality has prepared the Mid-year budget performance report for the 2022/23 financial year, where it assessed the performance of the first six month into the financial year. After analyses of expenditure and revenue collection patterns it was recommended that an Adjustments budget be prepared to align expenditure within the limited financial resources.

The exercise is also done to take into consideration all virement funds within the said period and further to cater for other projects that need adjustment of funds in order to avoid over spending in the next coming months.

Adjustments Budget for 2022/23

OPERATING BUDGET	ORIGINAL BUDGET 2022/23	ADJUSTMENT BUDGET 2022/23
Total Revenue	R 201,036,018	R 202,536,018
Less: Operating Expenditure	R 188,012,380	R 190,433,135
Less: Capital Expenditure	R 42,253,100	R43,257,163
Surplus/(Deficit)	(R29,229,462)	(R31,154,280)

The adjustments are as follows:**1. Operating Revenue**

Interest from investments has been adjusted by R1,5m, therefore the interest anticipated from investments is adjusted to R6.2m.

2. Operating Expenditure**Corporate Services Department:**

- Items such as fuel, repairs and municipal services have consumed close to 100% of their original budget, therefore the adjustments budget will fund the items with municipal reserves.
- Funds for the purchase of big screen (R100 000) has been moved to maintenance of ICT equipment.

Description	Original Budget 2022/23	Adjustments 2022/23
1. Wet fuel	R1,5m	R2,1m
2. Municipal Services – water& electricity	R1,8m	R2,3m
3. Repairs of municipal vehicles & plant	R1, m	R1,8m
4. ICT maintenance equipment	R250 000	R350 000
5. Telephone rental	R822 000	R1,4m

Municipal Managers Office:

- Budget for SALGA membership levy has been increased to fund 2023/24 levy with amounts to R1, 752m.
- Funds for car hire have been adjusted to R100 000.
- Training of internal audit section will be funded through revised FMG support plan for 2022/23 with an amount of R30 000.

Description	Original Budget 2022-23	2022/23 Adjustments
1. Conveyancers	R480 000	R30 000
2. SALGA membership levy	R852 000	R1,7m
3. Transport (car hire)	-	R100 000

Office of the Mayor:

Description	Original Budget 2022-23	Adjustments 2022/23
SPU – Youth programmes – transport	R30,000	R130 000
SPU – Youth programmes – catering	R50 000	R104 967

Community Services Department:

- All items under community services except for refuse bags are funded with adjusting budgets within community services department and their sections respectively.
- Stipend for traffic trainees and accommodation for the DoT personnel have been provided as well.
- Uniform for personnel provided by DEDEAT is allocated R400 000 from the film and photograph funds.

Description	Original Budget 2022-23	Adjustments 2022/23
1. Designs Mqwashwini	0	R30 000
2. SMMEs incentives	R500 000	R621 000
3. Accommodation (DoT Personnel)	R40 000	R115 979
4. Swimming Supervision	R300 000	R232 000
5. Maintenance of Facilities - Coastal/ Environmental	R170 000	R238,000
6. Accommodation	R40 000	R116 000
7. Stipend for traffic casuals	R149 000	R318,382
8. Refuse bags	R180 000	R280 080
9. Film	R900 000	R500 000
10. Uniform	R0	R400 000

Technical Services Department:

- An amount of R80 000 from hiring of plant and machinery has been redirect to procure concrete mixer.

Description	Original Budget 2022-23	2022/23 Adjustments
Maintenance of assets/ Streetlight	R500 000	R565 000
Hiring of plant	R200 000	R30 000
Maintenance of roads	R260 000	R310 000

3. Capital Expenditure – funded with internal revenues and reserves

- The MIG projects have been revised for the current year and leaves a deficit of R1,4m from the 2022/23 allocation, which is funded from internal funds.
- Budget for computers has been adjusted by R450 000.
- Funds for hiring of plant and machinery have been redirected to maintenance.

Description	Original Budget 2022/23	Adjustments 2022/23
1. Upgrade of Peddie Ext Sportsfield	R 0,00	R515 993
2. Peddie Hawker Stalls	R 0,00	R300 000
3. Purchase of big screen	R100 000	R0,00
4. Computers	R575 000	R1,025m
5. Municipal Vehicles and Plant	R4m	R4m

Capital expenditure PMU projects – funded by MIG

Capital expenditure PMU projects – funded by MIG

MIG projects have been revised to the R35, 198m allocation for the current financial year.

MIG CAPITAL FUNDED PROJECTS 2022/23 FY	Original Budget	Adjusted Budget
Machibi Internal roads	3,068,194.18	3,290,000.00
Polar Park Internal roads	830,375.82	1,542,918.00
Peddie Hawker Stalls	3,312,000.00	3,684,077.34
Mxaxa Internal roads	4,500,000.00	4,500,000.00
Upgrade of Peddie Ext Sportsfield Phase 1	11,264,900.00	10,964,900.00
Feasibility Study for Landfill Site	1,200,000.00	639,803.00
Ntshamanzi Internal Streets	3,570,850.00	2,700,000.00
Ntloko Community Hall	1,800,000.00	1,933,847.35
Tamara Community Hall	1,805,000.00	1,933,847.00
Lover's Twist Community hall	2,086,780.00	2,071,847.36
Paving of Glenmore Internal Streets (DESIGN)	500,000.00	500,000.00
PMU SALARIES (not capital)	1,259,900.00	1,759,900.00
	35,198,000.00	35,198,000.00

Financial Viability and Sustainability

Ngqushwa Local Municipality is in no way immune to the harsh economic realities as a result of load-shedding that has become more persistent and prolonged, impacting on service delivery and threatening the survival of many businesses. Households are under pressure from the rising cost of living, and unemployment remains stubbornly high.

Issues such as unemployment and high energy and other costs negatively impacts on the sustainability of municipalities. These Macro-Economic issues are largely beyond the control of the municipalities.

For this reason, municipalities should as far possible take control of issues it can directly manage (such as the implementation of cost containment measures and increasing the effectiveness of debt collection policies and strategies) to optimize – productivity levels within the municipality.

Financial sustainability and viability of the municipality is thus very much dependent on its ability to preserve its cash resources, which is considered to be a scare commodity in the current economic environment.

SDBIP

The changes to the quarterly service delivery and budget implementation plan as a result of the changes to the budget are being submitted separately. The main changes to the SDBIP for the year are detailed on the attached revised document.

1.4 COUNCIL RESOLUTIONS

- That Council approves the adjustment budget for 2022/23 financial year.
- That the formal budget tables be updated with the adjustment and submitted to the department of National and Provincial Treasury.

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1.5 Adjustment Budget Tables

Table 1: B1: Adjustment budget summary:

EC126 Ngqushwa - Table B1 Adjustments Budget Summary -

Description	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	41,322	-	-	-	-	-	-	-	41,322	-	-
Service charges	1,521	-	-	-	-	-	-	-	1,521	-	-
Investment revenue	4,724	-	-	-	-	-	1,500	1,500	6,224	-	-
Transfers recognised - operational	104,720	-	-	-	-	-	500	500	105,220	-	-
Other own revenue	14,810	-	-	-	-	-	-	-	14,810	-	-
Total Revenue (excluding capital transfers and contributions)	167,098	-	-	-	-	-	2,000	2,000	169,098	-	-
Employee costs	77,825	-	-	-	-	-	-	-	77,825	-	-
Remuneration of councillors	10,448	-	-	-	-	-	-	-	10,448	-	-
Depreciation & asset impairment	40,349	-	-	-	-	-	-	-	40,349	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	55	-	-	-	-	-	(55)	(55)	-	55	55
Other expenditure	59,331	-	-	-	-	-	2,505	2,505	61,835	354	354
Total Expenditure	188,007	-	-	-	-	-	2,450	2,450	190,457	409	409
Surplus/(Deficit)	(20,909)	-	-	-	-	-	(450)	(450)	(21,359)	(409)	(409)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	33,938	-	-	-	-	-	(500)	(500)	33,438	10,000	10,449
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	13,029	-	-	-	-	-	(950)	(950)	12,079	9,591	10,040
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	13,029	-	-	-	-	-	(950)	(950)	12,079	9,591	10,040
Capital expenditure & funds sources											
Capital expenditure	42,253	-	-	-	-	-	1,004	1,004	43,257	37,165	38,628
Transfers recognised - capital	34,038	-	-	-	-	-	(500)	(500)	33,538	22,381	23,384
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8,215	-	-	-	-	-	1,504	1,504	9,719	14,784	15,242
Total sources of capital funds	42,253	-	-	-	-	-	1,004	1,004	43,257	37,165	38,628
Financial position											
Total current assets	93,275	-	-	-	-	-	(1,004)	(1,004)	92,271	92,484	103,016
Total non current assets	318,823	-	-	-	-	-	1,004	1,004	319,827	313,735	315,196
Total current liabilities	8,094	-	-	-	-	-	-	-	8,094	7,795	7,819
Total non current liabilities	14,748	-	-	-	-	-	-	-	14,748	14,748	14,748
Community wealth/Equity	389,256	-	-	-	-	-	56,030	56,030	445,286	374,200	382,185
Cash flows											
Net cash from (used) operating	45,550	-	-	-	-	-	-	-	45,550	47,288	52,435
Net cash from (used) investing	(42,153)	-	-	-	-	-	(1,004)	(1,004)	(43,157)	(49,542)	(51,517)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	3,397	-	-	-	-	-	(1,004)	(1,004)	2,393	(2,253)	918
Cash backing/surplus reconciliation											
Cash and investments available	63,648	-	-	-	-	-	(1,004)	(1,004)	62,644	62,975	73,606
Application of cash and investments	(2,547)	-	-	-	-	-	56,979	56,979	54,433	7,251	7,251
Balance - surplus (shortfall)	66,195	-	-	-	-	-	(57,983)	(57,983)	8,212	55,724	66,355
Asset Management											
Asset register summary (WDV)	284,785	-	-	-	-	-	(535)	(535)	284,250	281,454	281,463
Depreciation	40,349	-	-	-	-	-	-	-	40,349	-	-
Renewal and Upgrading of Existing Assets	12,465	-	-	-	-	-	(560)	(560)	11,905	1,253	1,309
Repairs and Maintenance	2,271	-	-	-	-	-	990	990	3,261	-	-
Free services											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	1,358	-	-	-	-	-	-	-	1,358	-	-
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

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Table 2: B2: Financial Performance by municipal vote (Financial Classification)

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

Standard Description	Ref	Budget Year 2022/23									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Revenue - Functional												
<i>Governance and administration</i>		194,830	-	-	-	-	-	1,500	1,500	196,330	10,000	10,449
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		194,830	-	-	-	-	-	1,500	1,500	196,330	10,000	10,449
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		758	-	-	-	-	-	-	-	758	-	-
Community and social services		748	-	-	-	-	-	-	-	748	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		10	-	-	-	-	-	-	-	10	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		3,863	-	-	-	-	-	-	-	3,863	-	-
Planning and development		249	-	-	-	-	-	-	-	249	-	-
Road transport		3,614	-	-	-	-	-	-	-	3,614	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		1,585	-	-	-	-	-	-	-	1,585	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		64	-	-	-	-	-	-	-	64	-	-
Waste management		1,521	-	-	-	-	-	-	-	1,521	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	201,036	-	-	-	-	-	1,500	1,500	202,536	10,000	10,449
Expenditure - Functional												
<i>Governance and administration</i>		136,263	-	-	-	-	-	3,207	3,207	139,470	79	79
Executive and council		31,245	-	-	-	-	-	717	717	31,962	55	55
Finance and administration		103,621	-	-	-	-	-	2,490	2,490	106,111	-	-
Internal audit		1,397	-	-	-	-	-	-	-	1,397	24	24
<i>Community and public safety</i>		14,509	-	-	-	-	-	43	43	14,552	-	-
Community and social services		1,051	-	-	-	-	-	40	40	1,091	-	-
Sport and recreation		2,167	-	-	-	-	-	-	-	2,167	-	-
Public safety		9,365	-	-	-	-	-	3	3	9,367	-	-
Housing		1,926	-	-	-	-	-	-	-	1,926	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		15,511	-	-	-	-	-	(996)	(996)	14,514	300	300
Planning and development		7,607	-	-	-	-	-	(921)	(921)	6,686	300	300
Road transport		7,903	-	-	-	-	-	(75)	(75)	7,828	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		19,085	-	-	-	-	-	137	137	19,221	-	-
Energy sources		7,641	-	-	-	-	-	-	-	7,641	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		11,444	-	-	-	-	-	137	137	11,580	-	-
Other		2,640	-	-	-	-	-	60	60	2,700	30	30
Total Expenditure - Functional	3	188,007	-	-	-	-	-	2,450	2,450	190,457	409	409
Surplus/ (Deficit) for the year		13,029	-	-	-	-	-	(950)	(950)	12,079	9,591	10,040

Table 3: B3: Financial Performance by Revenue and Expenditure by municipal votes

EC126 Ngqushwa - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -												
Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - Municipal governance and administration		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and administration		194,638	-	-	-	-	-	1,500	1,500	196,138	10,000	10,449
Vote 3 - Corporate services		191	-	-	-	-	-	-	-	191	-	-
Vote 4 - Community Services		293	-	-	-	-	-	-	-	293	-	-
Vote 5 - Community Services		2,300	-	-	-	-	-	-	-	2,300	-	-
Vote 6 - Infrastructure Basic Services		3,614	-	-	-	-	-	-	-	3,614	-	-
Vote 7 - vote 7		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	201,036	-	-	-	-	-	1,500	1,500	202,536	10,000	10,449
Expenditure by Vote	1											
Vote 1 - Municipal governance and administration		40,898	-	-	-	-	-	(325)	(325)	40,573	379	379
Vote 2 - Finance and administration		74,277	-	-	-	-	-	500	500	74,777	-	-
Vote 3 - Corporate services		25,985	-	-	-	-	-	1,990	1,990	27,975	-	-
Vote 4 - Community Services		14,476	-	-	-	-	-	164	164	14,639	-	-
Vote 5 - Community Services		16,617	-	-	-	-	-	197	197	16,813	30	30
Vote 6 - Infrastructure Basic Services		15,754	-	-	-	-	-	(75)	(75)	15,679	-	-
Vote 7 - vote 7		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	188,007	-	-	-	-	-	2,450	2,450	190,457	409	409
Surplus/ (Deficit) for the year	2	13,029	-	-	-	-	-	(950)	(950)	12,079	9,591	10,040

Table 4: B4: Financial Performance (Revenue and Expenditure)

EC126 Ngqushwa - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -												
Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavold.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue By Source												
Property rates	2	41,322	-	-	-	-	-	-	-	41,322	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	1,521	-	-	-	-	-	-	-	1,521	-	-
Rental of facilities and equipment		745								745	-	-
Interest earned - external investments		4,724						1,500	1,500	6,224	-	-
Interest earned - outstanding debtors		5,463						-	-	5,463	-	-
Dividends received		-						-	-	-	-	-
Fines, penalties and forfeits		653						-	-	653	-	-
Licences and permits		2,569						-	-	2,569	-	-
Agency services		582						-	-	582	-	-
Transfers and subsidies		104,720						500	500	105,220	-	-
Other revenue	2	4,799	-	-	-	-	-	-	-	4,799	-	-
Gains		-						-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		167,098	-	-	-	-	-	2,000	2,000	169,098	-	-
Expenditure By Type												
Employee related costs		77,825	-	-	-	-	-	-	-	77,825	-	-
Remuneration of councillors		10,448						-	-	10,448	-	-
Debt Impairment		4,993						-	-	4,993	-	-
Depreciation & asset impairment		40,349	-	-	-	-	-	-	-	40,349	-	-
Finance charges		-						-	-	-	-	-
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		-	-	-	-	-	-	-	-	-	-	-
Contracted services		24,885		-	-	-	-	(264)	(264)	24,621	330	330
Transfers and subsidies		55						(55)	(55)	-	55	55
Other expenditure		29,452	-	-	-	-	-	2,768	2,768	32,221	24	24
Losses		-						-	-	-	-	-
Total Expenditure		188,007	-	-	-	-	-	2,450	2,450	190,457	409	409
Surplus/(Deficit)		(20,909)	-	-	-	-	-	(450)	(450)	(21,359)	(409)	(409)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		33,938						(500)	(500)	33,438	10,000	10,449
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-						-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-						-	-	-	-	-
Surplus/(Deficit) before taxation		13,029	-	-	-	-	-	(950)	(950)	12,079	9,591	10,040
Taxation		-						-	-	-	-	-
Surplus/(Deficit) after taxation		13,029	-	-	-	-	-	(950)	(950)	12,079	9,591	10,040
Attributable to minorities		-						-	-	-	-	-
Surplus/(Deficit) attributable to municipality		13,029	-	-	-	-	-	(950)	(950)	12,079	9,591	10,040
Share of surplus/ (deficit) of associate		-						-	-	-	-	-
Surplus/ (Deficit) for the year		13,029	-	-	-	-	-	(950)	(950)	12,079	9,591	10,040

Table 5: B5: Capital Expenditure by vote and funding

EC126 Ngqushwa - Table B5 Adjustments Capital Expenditure Budget by vote and funding -												
Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Municipal governance and administration		-	-					-	-	-	-	-
Vote 2 - Finance and administration		-	-					-	-	-	-	-
Vote 3 - Corporate services		-	-					-	-	-	-	-
Vote 4 - Community Services		-	-					-	-	-	-	-
Vote 5 - Community Services		-	-					-	-	-	-	-
Vote 6 - Infrastructure Basic Services		-	-					-	-	-	-	-
Vote 7 - vote 7		-	-					-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-					-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-					-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-					-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-					-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-					-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-					-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-					-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-					-	-	-	-	-
Capital multi-year expenditure sub-total	3	-						-				
Single-year expenditure to be adjusted	2											
Vote 1 - Municipal governance and administration		-	-					-	-	-	-	-
Vote 2 - Finance and administration		5,875	-					530	530	6,405	4,884	4,893
Vote 3 - Corporate services		1,350	-					(1,100)	(1,100)	250	-	-
Vote 4 - Community Services		11,265	-					-	-	11,265	-	-
Vote 5 - Community Services		10,584	-					576	576	11,169	7,076	8,203
Vote 6 - Infrastructure Basic Services		13,169	-					998	998	14,168	25,205	25,530
Vote 7 - vote 7		-	-					-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-					-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-					-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-					-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-					-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-					-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-					-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-					-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-					-	-	-	-	-
Capital single-year expenditure sub-total		42,253	-					1,004	1,004	43,257	37,165	38,626
Total Capital Expenditure - Vote		42,253	-					1,004	1,004	43,257	37,165	38,626
Capital Expenditure - Functional												
Governance and administration		7,225	-	-		-	-	(570)	(570)	6,655	4,884	4,893
Executive and council		-						-	-	-	-	-
Finance and administration		7,225						(570)	(570)	6,655	4,884	4,893
Internal audit		-						-	-	-	-	-
Community and public safety		20,269	-	-	-	-	-	1,136	1,136	21,404	5,823	6,894
Community and social services		9,004						1,136	1,136	10,140	5,823	6,894
Sport and recreation		11,265						-	-	11,265	-	-
Public safety		-						-	-	-	-	-
Housing		-						-	-	-	-	-
Health		-						-	-	-	-	-
Economic and environmental services		12,469	-	-	-	-	-	1,063	1,063	13,533	15,205	15,081
Planning and development		-						1,000	1,000	1,000	-	-
Road transport		12,469						63	63	12,533	15,205	15,081
Environmental protection		-						-	-	-	-	-
Trading services		2,290	-	-	-	-	-	(625)	(625)	1,665	11,253	11,758
Energy sources		700						(65)	(65)	635	10,000	10,449
Water management		-						-	-	-	-	-
Waste water management		-						-	-	-	-	-
Waste management		1,590						(560)	(560)	1,030	1,253	1,309
Other		-						-	-	-	-	-
Total Capital Expenditure - Functional	3	42,253	-		-	-	-	1,004	1,004	43,257	37,165	38,626
Funded by:												
National Government		34,038						(500)	(500)	33,538	22,381	23,384
Provincial Government		-						-	-	-	-	-
District Municipality		-						-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-						-	-	-	-	-
Transfers recognised - capital	4	34,038	-	-	-	-	-	(500)	(500)	33,538	22,381	23,384
Borrowing		-						-	-	-	-	-
Internally generated funds		8,215						1,504	1,504	9,719	14,784	15,242
Total Capital Funding		42,253	-	-	-	-	-	1,004	1,004	43,257	37,165	38,626

EC126 – NGQUSHWA LOCAL MUNICIPALITY ADJUSTMENT BUDGET 2022-23

Table 6: B6: Financial Position

EC126 Ngqushwa - Table B6 Adjustments Budget Financial Position -											
Description	Ref	Budget Year 2022/23								Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H	
ASSETS											
Current assets											
Cash		4,807						(1,004)	(1,004)	3,803	1,545
Call investment deposits	1	58,841						-	-	58,841	61,430
Consumer debtors	1	10,307	-	-	-	-	-	-	-	10,307	10,189
Other debtors		2,224						-	-	2,224	2,224
Current portion of long-term receivables		1,637						-	-	1,637	1,637
Inventory		15,459	-	-	-	-	-	-	-	15,459	15,459
Total current assets		93,275	-	-	-	-	-	(1,004)	(1,004)	92,271	92,484
Non current assets											
Long-term receivables		-						-	-	-	-
Investments		-						-	-	-	-
Investment property		49,265						-	-	49,265	49,265
Investment in Associate		-						-	-	-	-
Property, plant and equipment	1	269,558	-	-	-	-	-	1,004	1,004	270,562	264,469
Biological		-						-	-	-	-
Intangible		-						-	-	-	-
Other non-current assets		0						-	-	0	0
Total non current assets		318,823	-	-	-	-	-	1,004	1,004	319,827	313,735
TOTAL ASSETS		412,098	-	-	-	-	-	(0)	(0)	412,098	406,218
LIABILITIES											
Current liabilities											
Bank overdraft		-						-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-
Consumer deposits		-						-	-	-	-
Trade and other payables		7,573	-	-	-	-	-	-	-	7,573	7,251
Provisions		521						-	-	521	568
Total current liabilities		8,094	-	-	-	-	-	-	-	8,094	7,795
Non current liabilities											
Borrowing	1	-						-	-	-	-
Provisions	1	14,748	-	-	-	-	-	-	-	14,748	14,748
Total non current liabilities		14,748	-	-	-	-	-	-	-	14,748	14,748
TOTAL LIABILITIES		22,842	-	-	-	-	-	-	-	22,842	22,543
NET ASSETS	2	389,256	-	-	-	-	-	(0)	(0)	389,256	383,675
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		389,256	-	-	-	-	-	(950)	(950)	388,306	374,200
Reserves		-	-	-	-	-	-	56,979	56,979	56,979	-
TOTAL COMMUNITY WEALTH/EQUITY		389,256	-	-	-	-	-	56,030	56,030	445,286	382,185

EC126 – NGQUSHWA LOCAL MUNICIPALITY ADJUSTMENT BUDGET 2022-23

Table 7: B7: Cash Flows

EC126 Ngqushwa - Table B7 Adjustments Budget Cash Flows -												
Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		40,828						-	-	40,828	39,881	39,217
Service charges		1,293						-	-	1,293	1,347	1,407
Other revenue		4,436						-	-	4,436	4,622	4,825
Transfers and Subsidies - Operational	1	104,720						500	500	105,220	107,599	112,959
Transfers and Subsidies - Capital	1	33,938						(500)	(500)	33,438	34,858	36,285
Interest		3,000						-	-	3,000	3,500	3,850
Dividends		-						-	-	-	-	-
Payments												
Suppliers and employees		(142,665)						-	-	(142,665)	(144,518)	(146,107)
Finance charges		-						-	-	-	-	-
Transfers and Grants	1	-						-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		45,550	-	-	-	-	-	-	-	45,550	47,288	52,435
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		100						-	-	100	100	10
Decrease (increase) in non-current receivables		-						-	-	-	-	-
Decrease (increase) in non-current investments		-						-	-	-	-	-
Payments												
Capital assets		(42,253)						(1,004)	(1,004)	(43,257)	(49,642)	(51,527)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(42,153)	-	-	-	-	-	(1,004)	(1,004)	(43,157)	(49,542)	(51,517)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-						-	-	-	-	-
Borrowing long term/refinancing		-						-	-	-	-	-
Increase (decrease) in consumer deposits		-						-	-	-	-	-
Payments												
Repayment of borrowing		-						-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		3,397	-	-	-	-	-	(1,004)	(1,004)	2,393	(2,253)	918
Cash/cash equivalents at the year begin:	2	-						-	-	-	-	-
Cash/cash equivalents at the year end:	2	3,397	-	-	-	-	-	(1,004)	(1,004)	2,393	(2,253)	918

Table B8: Cash backed reserves/accumulated surplus reconciliation

EC126 Ngqushwa - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
<u>Cash and investments available</u>												
Cash/cash equivalents at the year end	1	3,397	-	-	-	-	-	(1,004)	(1,004)	2,393	(2,253)	918
Other current investments > 90 days		60,251	-	-	-	-	-	-	-	60,251	65,228	72,688
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		63,648	-	-	-	-	-	(1,004)	(1,004)	62,644	62,975	73,606
<u>Applications of cash and investments</u>												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	(20,000)	(20,898)
Unspent borrowing									-	-		
Statutory requirements									-	-		
Other working capital requirements	2	(2,547)	-					-	-	(2,547)	27,251	28,149
Other provisions									-	-		
Long term investments committed		-	-					-	-	-	-	-
Reserves to be backed by cash/investments		-	-					56,979	56,979	56,979	-	-
Total Application of cash and investments:		(2,547)	-	-	-	-	-	56,979	56,979	54,433	7,251	7,251
Surplus(shortfall)		66,195	-	-	-	-	-	(57,983)	(57,983)	8,212	55,724	66,355

Table 9: B 9 Asset Management

EC126 Ngqushwa - Table B9 Asset Management												
Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
R thousands												
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	29,788	--	--	--	--	--	1,564	1,564	31,352	35,912	37,317
Roads Infrastructure		12,469	--	--	--	--	--	63	63	12,533	15,205	15,081
Storm water Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Electrical Infrastructure		--	--	--	--	--	--	--	--	--	10,000	10,449
Water Supply Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Sanitation Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Solid Waste Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Rail Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Coastal Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Information and Communication Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Infrastructure		12,469	--	--	--	--	--	63	63	12,533	25,205	25,530
Community Facilities		8,004	--	--	--	--	--	1,136	1,136	10,140	5,623	6,894
Sport and Recreation Facilities		--	--	--	--	--	--	--	--	--	--	--
Community Assets		9,004	--	--	--	--	--	1,136	1,136	10,140	5,623	6,894
Heritage Assets		250	--	--	--	--	--	--	--	250	--	--
Revenue Generating		--	--	--	--	--	--	--	--	--	--	--
Non-revenue Generating		--	--	--	--	--	--	--	--	--	--	--
Investment properties		--	--	--	--	--	--	--	--	--	--	--
Operational Buildings		1,700	--	--	--	--	--	(65)	(65)	1,635	--	--
Housing		--	--	--	--	--	--	--	--	--	--	--
Other Assets		1,700	--	--	--	--	--	(65)	(65)	1,635	--	--
Biological or Cultivated Assets		--	--	--	--	--	--	--	--	--	--	--
Servitudes		--	--	--	--	--	--	--	--	--	--	--
Licences and Rights		--	--	--	--	--	--	--	--	--	--	--
Intangible Assets		--	--	--	--	--	--	--	--	--	--	--
Computer Equipment		576	--	--	--	--	--	450	450	1,026	576	576
Furniture and Office Equipment		900	--	--	--	--	--	(100)	(100)	800	100	100
Machinery and Equipment		890	--	--	--	--	--	890	890	209	218	218
Transport Assets		4,000	--	--	--	--	--	80	80	4,080	4,000	4,000
Land		--	--	--	--	--	--	--	--	--	--	--
Zoo's, Marine and Non-biological Animals		--	--	--	--	--	--	--	--	--	--	--
Total Renewal of Existing Assets to be adjusted	2	--	--	--	--	--	--	--	--	--	--	--
Roads Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Storm water Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Electrical Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Water Supply Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Sanitation Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Solid Waste Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Rail Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Coastal Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Information and Communication Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Community Facilities		--	--	--	--	--	--	--	--	--	--	--
Sport and Recreation Facilities		--	--	--	--	--	--	--	--	--	--	--
Community Assets		--	--	--	--	--	--	--	--	--	--	--
Heritage Assets		--	--	--	--	--	--	--	--	--	--	--
Revenue Generating		--	--	--	--	--	--	--	--	--	--	--
Non-revenue Generating		--	--	--	--	--	--	--	--	--	--	--
Investment properties		--	--	--	--	--	--	--	--	--	--	--
Operational Buildings		--	--	--	--	--	--	--	--	--	--	--
Housing		--	--	--	--	--	--	--	--	--	--	--
Other Assets		--	--	--	--	--	--	--	--	--	--	--
Biological or Cultivated Assets		--	--	--	--	--	--	--	--	--	--	--
Servitudes		--	--	--	--	--	--	--	--	--	--	--
Licences and Rights		--	--	--	--	--	--	--	--	--	--	--
Intangible Assets		--	--	--	--	--	--	--	--	--	--	--
Computer Equipment		--	--	--	--	--	--	--	--	--	--	--
Furniture and Office Equipment		--	--	--	--	--	--	--	--	--	--	--
Machinery and Equipment		--	--	--	--	--	--	--	--	--	--	--
Transport Assets		--	--	--	--	--	--	--	--	--	--	--
Land		--	--	--	--	--	--	--	--	--	--	--
Zoo's, Marine and Non-biological Animals		--	--	--	--	--	--	--	--	--	--	--
Total Upgrading of Existing Assets to be adjusted	2a	12,469	--	--	--	--	--	(560)	(560)	11,905	1,263	1,309
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		1,200	--	--	--	--	--	(560)	(560)	640	1,263	1,309
Sport and Recreation Facilities		11,265	--	--	--	--	--	--	--	11,265	--	--
Community Assets		12,469	--	--	--	--	--	(560)	(560)	11,905	1,263	1,309
Heritage Assets		--	--	--	--	--	--	--	--	--	--	--
Revenue Generating		--	--	--	--	--	--	--	--	--	--	--
Non-revenue Generating		--	--	--	--	--	--	--	--	--	--	--
Investment properties		--	--	--	--	--	--	--	--	--	--	--
Operational Buildings		--	--	--	--	--	--	--	--	--	--	--
Housing		--	--	--	--	--	--	--	--	--	--	--
Other Assets		--	--	--	--	--	--	--	--	--	--	--
Biological or Cultivated Assets		--	--	--	--	--	--	--	--	--	--	--
Servitudes		--	--	--	--	--	--	--	--	--	--	--
Licences and Rights		--	--	--	--	--	--	--	--	--	--	--
Intangible Assets		--	--	--	--	--	--	--	--	--	--	--
Computer Equipment		--	--	--	--	--	--	--	--	--	--	--
Furniture and Office Equipment		--	--	--	--	--	--	--	--	--	--	--
Machinery and Equipment		--	--	--	--	--	--	--	--	--	--	--
Transport Assets		--	--	--	--	--	--	--	--	--	--	--
Land		--	--	--	--	--	--	--	--	--	--	--
Zoo's, Marine and Non-biological Animals		--	--	--	--	--	--	--	--	--	--	--
Total Capital Expenditure to be adjusted	4	42,253	--	--	--	--	--	1,004	1,004	43,257	37,165	38,626
Roads Infrastructure		12,469	--	--	--	--	--	63	63	12,533	15,205	15,081
Storm water Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Electrical Infrastructure		--	--	--	--	--	--	--	--	--	10,000	10,449
Water Supply Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Sanitation Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Solid Waste Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Rail Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Coastal Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Information and Communication Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Infrastructure		12,469	--	--	--	--	--	63	63	12,533	25,205	25,530
Community Facilities		10,204	--	--	--	--	--	576	576	10,779	7,076	8,203
Sport and Recreation Facilities		11,265	--	--	--	--	--	--	--	11,265	--	--
Community Assets		21,469	--	--	--	--	--	578	578	22,044	7,076	8,203
Heritage Assets		250	--	--	--	--	--	--	--	250	--	--
Revenue Generating		--	--	--	--	--	--	--	--	--	--	--
Non-revenue Generating		--	--	--	--	--	--	--	--	--	--	--
Investment properties		--	--	--	--	--	--	--	--	--	--	--
Operational Buildings		1,700	--	--	--	--	--	(65)	(65)	1,635	--	--
Housing		--	--	--	--	--	--	--	--	--	--	--
Other Assets		1,700	--	--	--	--	--	(65)	(65)	1,635	--	--
Biological or Cultivated Assets		--	--	--	--	--	--	--	--	--	--	--
Servitudes		--	--	--	--	--	--	--	--	--	--	--
Licences and Rights		--	--	--	--	--	--	--	--	--	--	--
Intangible Assets		--	--	--	--	--	--	--	--	--	--	--
Computer Equipment		576	--	--	--	--	--	450	450	1,026	576	576
Furniture and Office Equipment		900	--	--	--	--	--	(100)	(100)	800	100	100
Machinery and Equipment		890	--	--	--	--	--	890	890	209	218	218
Transport Assets		4,000	--	--	--	--	--	80	80	4,080	4,000	4,000
Land		--	--	--	--	--	--	--	--	--	--	--
Zoo's, Marine and Non-biological Animals		--	--	--	--	--	--	--	--	--	--	--
TOTAL CAPITAL EXPENDITURE to be adjusted	4	42,253	--	--	--	--	--	1,004	1,004	43,257	37,165	38,626

Table 9: B 9 Asset Management

ASSET REGISTER SUMMARY - PPE (WDV)	5	284,785	-	-	-	-	-	(535)	(535)	284,250	281,454	281,463
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 Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		0	-	-	-	-	-	-	-	0	0	0
Investment properties		49,265	-	-	-	-	-	-	-	49,265	49,265	49,265
Other Assets		1,000	-	-	-	-	(1,000)	(1,000)	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		575	-	-	-	-	450	450	1,025	575	575	575
Furniture and Office Equipment		1,250	-	-	-	-	(65)	(65)	1,185	100	100	100
Machinery and Equipment		228,695	-	-	-	-	-	-	228,695	227,513	227,523	227,523
Transport Assets		4,000	-	-	-	-	80	80	4,080	4,000	4,000	4,000
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	284,785	-	-	-	-	(535)	(535)	284,250	281,454	281,463	
EXPENDITURE OTHER ITEMS												
<u>Depreciation & asset impairment</u>		40,349	-	-	-	-	-	-	-	40,349	-	-
<u>Repairs and Maintenance by asset class</u>	3	2,271	-	-	-	-	990	990	3,261	-	-	-
Roads Infrastructure		260	-	-	-	-	90	90	350	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		510	-	-	-	-	-	-	510	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		770	-	-	-	-	90	90	860	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		202	-	-	-	-	-	-	202	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		202	-	-	-	-	-	-	202	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		250	-	-	-	-	100	100	350	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		1,049	-	-	-	-	800	800	1,849	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		42,620	-	-	-	-	990	990	43,610	-	-	-
Renewal and upgrading of Existing Assets as % of total PPE		29.5%	0.0%						27.5%	3.4%	3.4%	
Renewal and upgrading of Existing Assets as % of depreciation		30.9%	0.0%						29.5%	0.0%	0.0%	
R&M as a % of PPE		0.8%	0.0%						1.1%	0.0%	0.0%	
Renewal and upgrading and R&M as a % of PPE		5.2%	0.0%						5.3%	0.4%	0.5%	

EC126 – NGQUSHWA LOCAL MUNICIPALITY ADJUSTMENT BUDGET 2022-23

Table:10: B10: Basic Service Delivery Measurement

EC126 Nggushwa - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavold.	Nat. or Prov. Govt	Other Adjuts.	Total Adjuts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7	8	9	10	11	12	13	14		
Household service targets												
Water:												
Piped water inside dwelling									-	-		
Piped water inside yard (but not in dwelling)									-	-		
Using public tap (at least min.service level)	2								-	-		
Other water supply (at least min.service level)									-	-		
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3								-	-		
Other water supply (< min.service level)	3,4								-	-		
No water supply									-	-		
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5								-	-		
Sanitation/sewerage:												
Flush toilet (connected to sewerage)									-	-		
Flush toilet (with septic tank)									-	-		
Chemical toilet									-	-		
Pit toilet (ventilated)									-	-		
Other toilet provisions (> min.service level)									-	-		
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Bucket toilet									-	-		
Other toilet provisions (< min.service level)									-	-		
No toilet provisions									-	-		
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5								-	-		
Energy:												
Electricity (at least min. service level)									-	-		
Electricity - prepaid (> min.service level)									-	-		
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Electricity (< min.service level)									-	-		
Electricity - prepaid (< min. service level)									-	-		
Other energy sources									-	-		
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5								-	-		
Refuse:												
Removed at least once a week (min.service)									-	-		
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Removed less frequently than once a week									-	-		
Using communal refuse dump									-	-		
Using own refuse dump									-	-		
Other rubbish disposal									-	-		
No rubbish disposal									-	-		
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5								-	-		
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household)		-	-	-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-	-	-
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 (kilolitres per household per month)									-	-		
Sanitation (kilolitres per household per month)									-	-		
Sanitation (Rand per household per month)									-	-		
Electricity (kw per household per month)									-	-		
Refuse (average litres per week)									-	-		
Revenue cost of free services provided (R'000)	17											
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)									-	-		
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		1,358	-	-	-	-	-	-	-	1,358	-	-
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
households)		-	-	-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided		1,358	-	-	-	-	-	-	-	1,358	-	-

EC126 – NGQUSHWA LOCAL MUNICIPALITY ADJUSTMENT BUDGET 2022-23

PART TWO

Supporting Documentation Table11: SB1: Supporting Financial Performance

EC126 Ngqushwa - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -												
Description	Ref	Budget Year 2022/23									Budget Year +1	Budget Year +2
		Original Budget A	Prior Adjusted 5	Accum Funds 7	Multi-year capital 8	Unfore. Unavoid. 9	Nat. or Prov. Govt 10	Other Adjusts. 11	Total Adjusts. 12	Adjusted Budget 13	Adjusted Budget	Adjusted Budget
R thousands												
REVENUE ITEMS												
Property rates												
Total Property Rates		42,600								42,600		
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		1,350								1,350		
Net Property Rates		41,222								41,222		
Service charges - electricity revenue												
Total Service charges - electricity revenue												
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)												
Less Cost of Free Basic Services (50 kwh per indigent household per month)												
Net Service charges - electricity revenue												
Service charges - water revenue												
Total Service charges - water revenue												
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)												
Less Cost of Free Basic Services (6 kilolitres per indigent household per month)												
Net Service charges - water revenue												
Service charges - sanitation revenue												
Total Service charges - sanitation revenue												
Less Revenue Foregone (in excess of free sanitation service to indigent households)												
Less Cost of Free Basic Services (free sanitation service to indigent households)												
Net Service charges - sanitation revenue												
Service charges - refuse revenue												
Total refuse removal revenue		1,521								1,521		
Total landfill revenue												
Less Revenue Foregone (in excess of one removal a week to indigent households)												
Less Cost of Free Basic Services (removed once a week to indigent households)												
Net Service charges - refuse revenue		1,521								1,521		
Other Revenue By Source												
Fuel Levy												
Other Revenue		4,799								4,799		
Total 'Other' Revenue	1	4,799								4,799		
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages		50,565								50,565		
Pension and UIF Contributions		6,119								6,119		
Medical Aid Contributions		3,359								3,359		
Overtime		763								763		
Performance Bonus		4,080								4,080		
Motor Vehicle Allowance		2,600								2,600		
Cellphone Allowance		361								361		
Housing Allowances		113								113		
Other benefits and allowances		36								36		
Payments in lieu of leave		1,683								1,683		
Long service awards		144								144		
Post-retirement benefit obligations												
sub-total	4	77,625								77,625		
Less Employee costs capitalised to PPE												
Total Employee related costs	1	77,625								77,625		
Depreciation & asset impairment												
Depreciation of Property, Plant & Equipment		40,348								40,348		
Lease amortisation												
Capital asset impairment												
Total Depreciation & asset impairment	1	40,348								40,348		
Bulk purchases												
Electricity Bulk Purchases												
Total bulk purchases	1											
Transfers and grants												
Cash transfers and grants												
Non-cash transfers and grants												
Total transfers and grants												
Contracted services												
Outsourced Services		6,767						(1,302)	(1,302)	7,466	300	300
Consultants and Professional Services		8,758						630	630	9,398		
Contractors		7,351						406	406	7,759	30	30
Total contracted services		24,625						(244)	(244)	24,621	330	330
Other Expenditure By Type												
Collection costs												
Contributions to 'other' provisions												
Audit fees												
Other Expenditure		29,452						2,768	2,768	32,221	24	24
Total Other Expenditure	1	29,452						2,768	2,768	32,221	24	24
Repairs and Maintenance by Expenditure Item	14											
Employee related costs												
Inventory Consumed (Project Maintenance)												
Contracted Services		2,271								2,271		
Other Expenditure												
Total Repairs and Maintenance Expenditure	15	2,271								2,271		
Inventory Consumed												
Inventory Consumed - Water												
Inventory Consumed - Other												
Total Inventory Consumed & Other Material												

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Table 12: SB2: Supporting Financial Position

EC126 Ngqushwa - Supporting Table SB2 Supporting detail to 'Financial Position Budget'												
Description	Ref	Budget Year 2022/23									Budget Year +1	Budget Year +2
		Original Budget A	Prior Adjusted A1	Assum. Funds B	MU/Year capital C	Unavail. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	
ASSETS												
CONSUMABLES												
Consumer debtors		10,507								10,507	10,189	10,091
Less: provision for debt impairment												
Total Consumer debtors	1	10,507								10,507	10,189	10,091
DEBTORS AND CREDITORS												
Balance at the beginning of the year												
Contributions to the provision												
Bad debts written off												
Balance at end of year												
WATER												
Opening Balance												
System Input/Volume												
Water Treatment Works												
Sub. Purchases												
Natural Sources												
Authorised Consumption	12											
Billed Authorised Consumption												
Billed Metered Consumption												
Free Basic Water												
Subsidised Water												
Revenue Water												
Billed Unmetered Consumption												
Free Basic Water												
Subsidised Water												
Revenue Water												
Unbilled Authorised Consumption												
Unbilled Metered Consumption												
Unbilled Unmetered Consumption												
Water Leases												
Apparent Leases												
Unauthorised Consumption												
Customer Meter Inaccuracies												
Real losses												
Leakage on Transmission and Distribution Mains												
Leakage and Overflows at Storage Tanks/Reservoirs												
Leakage on Service Connections up to the point of Cut												
Data Transfer and Management Errors												
Unrecoverable Annual Real Losses												
Non-revenue Water												
Closing Balance Water												
AGRICULTURAL												
Opening Balance												
Acquisitions	13											
Issues	14											
Adjustments	15											
Write-offs	16											
Closing balance - Agricultural												
CONSUMABLES												
Standard Rated												
Opening Balance												
Acquisitions	13											
Issues	14											
Adjustments	15											
Write-offs	16											
Closing balance - Consumables Standard Rated												
Zero Rated												
Opening Balance												
Acquisitions	13											
Issues	14											
Adjustments	15											
Write-offs	16											
Closing balance - Consumables Zero Rated												
FINISHED GOODS												
Opening Balance												
Acquisitions	13											
Issues	14											
Adjustments	15											
Write-offs	16											
Closing balance - Finished Goods												
MATERIALS AND SUPPLIES												
Opening Balance		10,459								10,459	10,459	10,459
Acquisitions	13											
Issues	14											
Adjustments	15											
Write-offs	16											
Closing balance - Materials and Supplies		10,459								10,459	10,459	10,459
WORK-IN-PROGRESS												
Opening Balance												
Materials												
Transfers												
Closing balance - Work-in-progress												
HOUSING STOCK												
Opening Balance												
Acquisitions												
Transfers												
Sales												
Closing balance - Housing Stock												
LAND												
Opening Balance												
Acquisitions												
Sales												
Adjustments												
Correction of Prior period errors												
Closing balance - Land												
Closing balance - Inventory & Consumables		10,459								10,459	10,459	10,459
PROPERTY, PLANT & EQUIPMENT												
PPE at cost/valuation (excl. finance leases)		209,000						1,004	1,004	270,562	204,400	209,001
Less: accumulated depreciation												
Total Property, plant & equipment	2	209,000						1,004	1,004	270,562	204,400	209,001
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		7,673								7,673	27,251	28,140
Other creditors												
Unsettled conditional transfers											(20,000)	(20,000)
VAT												
Total Trade and other payables	1	7,673								7,673	7,251	7,251
Non-current liabilities - Borrowing												
Borrowing	3											
Finance leases (including PPP asset element)												
Total Non-current liabilities - Borrowing												
Provisions - non-current												
Retirement benefits												
Rehabilitation costs		11,142								11,142	11,142	11,142
Other		3,606								3,606	3,606	3,606
Total Provisions - non-current		14,748								14,748	14,748	14,748
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance												
GRAP adjustments												
Revised balance												
Surplus/(Deficit)		10,000						(950)	(950)	12,079	9,091	10,040
Transfers to/from Reserves		379,227								379,227	364,000	372,140
Depreciation effects												
Other adjustments												
Accumulated Surplus/(Deficit)	1	389,227						(950)	(950)	388,227	373,220	382,180
RESERVES												
Housing Development Fund												
Capital replacement												
Self-insurance								60,079	60,079	60,079		
Other reserves												
Revaluation												
Total Reserves	2							60,079	60,079	60,079		
TOTAL COMMUNITY WEALTH/EQUITY												
	2	329,226						60,079	60,079	446,255	374,200	382,180

Table 13: SB3: Performance Objective

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

Description	Unit of measurement	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusta. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
Vote 1 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
Insert measure's description									-	-	-	-
Sub-function 2 - (name)												
Insert measure's description									-	-	-	-
Sub-function 3 - (name)												
Insert measure's description									-	-	-	-
Function 2 - (name)												
Sub-function 1 - (name)												
Insert measure's description									-	-	-	-
Sub-function 2 - (name)												
Insert measure's description									-	-	-	-
Sub-function 3 - (name)												
Insert measure's description									-	-	-	-
Vote 2 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
Insert measure's description									-	-	-	-
Sub-function 2 - (name)												
Insert measure's description									-	-	-	-
Sub-function 3 - (name)												
Insert measure's description									-	-	-	-
Function 2 - (name)												
Sub-function 1 - (name)												
Insert measure's description									-	-	-	-
Sub-function 2 - (name)												
Insert measure's description									-	-	-	-
Sub-function 3 - (name)												
Insert measure's description									-	-	-	-
Vote 3 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
Insert measure's description									-	-	-	-
Sub-function 2 - (name)												
Insert measure's description									-	-	-	-
Sub-function 3 - (name)												
Insert measure's description									-	-	-	-
Function 2 - (name)												
Sub-function 1 - (name)												
Insert measure's description									-	-	-	-
Sub-function 2 - (name)												
Insert measure's description									-	-	-	-
Sub-function 3 - (name)												
Insert measure's description									-	-	-	-
And so on for the rest of the Votes									-	-	-	-

Table 14: SB 7: Transfer grant receipts

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

Description	Ref	Budget Year 2022/23						Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget A	Prior Adjusted 7 A1	Multi-year capital 8 B	Nat. or Prov. Govt 9 C	Other Adjusts. 10 D	Total Adjusts. 11 E	Adjusted Budget 12 F	Adjusted Budget
R thousands									
RECEIPTS:	1, 2								
Operating Transfers and Grants									
National Government:		6,420	-	-	-	-	-	6,920	4,408
Local Government Equitable Share									4,460
EPWP Incentive	-	2,060	-	-	-	-	-	2,060	-
Finance Management	-	3,100	-	-	-	-	-	3,100	3,100
Municipal Infrastructure Grant	-	1,260	-	-	-	-	-	1,760	1,360
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-
	4								
Other transfers and grants [insert description]	5								
District Municipality:		-	-	-	-	-	-	-	-
[insert description]									
Other grant providers:		-	-	-	-	-	-	-	-
[insert description]									
Total Operating Transfers and Grants	6	6,420	-	-	-	-	-	6,920	4,408
Capital Transfers and Grants									
National Government:		33,938	-	-	-	-	-	33,438	24,858
Municipal Infrastructure Grant (MIG)	-	33,938	-	-	-	-	-	33,438	25,836
	-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]									
Provincial Government:		-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-
[insert description]									
Other grant providers:		-	-	-	-	-	-	-	-
[insert description]									
Total Capital Transfers and Grants	6	33,938	-	-	-	-	-	33,438	24,858
TOTAL RECEIPTS OF TRANSFERS & GRANTS		40,358	-	-	-	-	-	40,358	29,266

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Table 15: SB8: Transfer expenditure and grant programme

EC126 Ngqushwa - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme -										
Description	Ref	Budget Year 2022/23							Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget A	Prior Adjusted 2 A1	Multi-year capital 3 B	Nat. or Prov. Govt 4 C	Other Adjusts. 5 D	Total Adjusts. 6 E	Adjusted Budget 7 F	Adjusted Budget	Adjusted Budget
R thousands										
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		6,420	-	-	-	-	-	6,920	14,408	14,909
Energy Efficiency and Demand Side Management Grant	-	-	-	-	-	-	-	-	10,000	10,449
Expanded Public Works Programme Integrated Grant	-	2,060	-	-	-	-	-	2,060	-	-
Local Government Financial Management Grant	-	3,100	-	-	-	-	-	3,100	3,100	3,100
Municipal Infrastructure Grant	-	1,260	-	-	-	-	-	1,760	1,308	1,360
Provincial Government:		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total operating expenditure of Transfers and Grants:		6,420	-	-	-	-	-	6,920	14,408	14,909
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		33,938	-	-	-	-	-	33,438	34,858	36,285
Integrated National Electrification Programme Grant	-	-	-	-	-	-	-	-	10,000	10,449
Municipal Infrastructure Grant	-	33,938	-	-	-	-	-	33,438	24,858	25,836
Other capital transfers [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		33,938	-	-	-	-	-	33,438	34,858	36,285
Total capital expenditure of Transfers and Grants		40,358	-	-	-	-	-	40,358	49,266	51,194

Table 16: SB 9: Reconciliation of transfers and unspent funds

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

Description	Ref	Budget Year 2022/23						Budget Year	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E		
R thousands									
Operating transfers and grants:									
National Government:									
Balance unspent at beginning of the year							-	-	
Current year receipts		(6,420)		-	-	-	-	(6,420)	(4,460)
Conditions met - transferred to revenue		(12,840)	-	-	-	-	-	(12,840)	(18,817)
Conditions still to be met - transferred to liabilities		6,420	-	-	-	-	-	6,420	14,408
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		(12,840)	-	-	-	-	-	(12,840)	(18,817)
Total operating transfers and grants - CTBM	2	6,420	-	-	-	-	-	6,420	14,408
Capital transfers and grants:									
National Government:									
Balance unspent at beginning of the year							-	-	
Current year receipts		(33,938)		-	-	-	-	(33,938)	(24,858)
Conditions met - transferred to revenue		(67,876)	-	-	-	-	-	(67,876)	(59,715)
Conditions still to be met - transferred to liabilities		33,938	-	-	-	-	-	33,938	34,858
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		(67,876)	-	-	-	-	-	(67,876)	(59,715)
Total capital transfers and grants - CTBM		33,938	-	-	-	-	-	33,938	34,858
TOTAL TRANSFERS AND GRANTS REVENUE		(80,716)	-	-	-	-	-	(80,716)	(78,532)
TOTAL TRANSFERS AND GRANTS - CTBM		40,358	-	-	-	-	-	40,358	51,194

Table 17: SB 10: Transfer and grants by municipality

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

Description	Ref	Budget Year 2022/23									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted 6	Accum. Funds 7	Mult-year capital 8	Unfore. Unavoid. 9	Nat. or Prov. Govt 10	Other Adjusts. 11	Total Adjusts. 12	Adjusted Budget 13	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Cash transfers to other municipalities												
[insert description]	1	-						-	-	-	-	-
[insert description]		-						-	-	-	-	-
[insert description]		-						-	-	-	-	-
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-	-	-

Table 18: SB 11: Councilors and staff benefits

EC126 Ngqushwa - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -											
Budget Year 2022/23											
Summary of remuneration	Ref	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	% change
R thousands		A	5	6	7	8	9	10	11	12	
Councillors (Political Office Bearers plus Other)			A1	B	C	D	E	F	G	H	
Basic Salaries and Wages		8,335								8,335	0.0%
Pension and UIF Contributions		85								85	0.0%
Medical Aid Contributions		42								42	0.0%
Motor Vehicle Allowance											
Cellphone Allowance		1,202								1,202	
Housing Allowances											
Other benefits and allowances		784								784	
Sub Total - Councillors		10,448								10,448	0.0%
% Increase			(0)								
Senior Managers of the Municipality											
Basic Salaries and Wages		5,341								5,341	0.0%
Pension and UIF Contributions		11								11	0.0%
Medical Aid Contributions		441								441	0.0%
Overtime											
Performance Bonus		211								211	
Motor Vehicle Allowance		709								709	0.0%
Cellphone Allowance		49								49	0.0%
Housing Allowances											
Other benefits and allowances		1								1	
Payments in lieu of leave		154								154	
Long service awards											
Post-retirement benefit obligations	5										
Sub Total - Senior Managers of Municipality		6,917								6,917	0.0%
% Increase			(0)								
Other Municipal Staff											
Basic Salaries and Wages		51,225								51,225	0.0%
Pension and UIF Contributions		8,108								8,108	0.0%
Medical Aid Contributions		2,918								2,918	0.0%
Overtime		763								763	0.0%
Performance Bonus		3,869								3,869	
Motor Vehicle Allowance		1,891								1,891	0.0%
Cellphone Allowance		312								312	0.0%
Housing Allowances		113								113	
Other benefits and allowances		35								35	
Payments in lieu of leave		1,520								1,520	0.0%
Long service awards		144								144	0.0%
Post-retirement benefit obligations	5										
Sub Total - Other Municipal Staff		70,908								70,908	0.0%
% Increase											
Total Parent Municipality		88,273								88,273	0.0%
Board Members 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											
Board Fees											
Payments in lieu of leave											
Long service awards											
Post-retirement benefit obligations	5										
Sub Total - Board Members of Entities											
% 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	5										
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	5										
Sub Total - Other Staff of Entities											
% Increase											
Total Municipal Entities											
TOTAL SALARY, ALLOWANCES & BENEFITS		88,273								88,273	0.0%
% Increase											
TOTAL MANAGERS AND STAFF		77,825								77,825	0.0%

Table 19: SB12: Monthly revenue expenditure (municipal vote)

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

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue by Vote																
Vote 1 - Municipal governance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and administration		16,345	16,345	16,345	16,345	16,345	16,345	16,345	16,345	16,345	16,345	16,345	16,345	196,138	10,000	10,449
Vote 3 - Corporate services		16	16	16	16	16	16	16	16	16	16	16	16	191	-	-
Vote 4 - Community Services		24	24	24	24	24	24	24	24	24	24	24	24	283	-	-
Vote 5 - Community Services		192	192	192	192	192	192	192	192	192	192	192	192	2,300	-	-
Vote 6 - Infrastructure Basic Services		301	301	301	301	301	301	301	301	301	301	301	301	3,614	-	-
Vote 7 - vote 7		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		16,878	16,878	16,878	16,878	16,878	16,878	16,878	16,878	16,878	16,878	16,878	16,878	202,536	10,000	10,449
Expenditure by Vote																
Vote 1 - Municipal governance and administration		3,381	3,381	3,381	3,381	3,381	3,381	3,381	3,381	3,381	3,381	3,381	3,381	40,573	379	379
Vote 2 - Finance and administration		6,231	6,231	6,231	6,231	6,231	6,231	6,231	6,231	6,231	6,231	6,231	6,231	74,777	-	-
Vote 3 - Corporate services		2,331	2,331	2,331	2,331	2,331	2,331	2,331	2,331	2,331	2,331	2,331	2,331	27,975	-	-
Vote 4 - Community Services		1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	14,639	-	-
Vote 5 - Community Services		1,401	1,401	1,401	1,401	1,401	1,401	1,401	1,401	1,401	1,401	1,401	1,401	16,813	30	30
Vote 6 - Infrastructure Basic Services		1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	15,679	-	-
Vote 7 - vote 7		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		15,871	15,871	15,871	15,871	15,871	15,871	15,871	15,871	15,871	15,871	15,871	15,871	190,457	409	409
Surplus/ (Deficit)		1,007	1,007	1,007	1,007	1,007	1,007	1,007	1,007	1,007	1,007	1,007	1,007	12,079	9,591	10,040

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Table 20: SB13: Monthly revenue expenditure (standard classification)

EC126 Ngqushwa - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) -																
Description - Standard classification	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue - Functional																
Governance and administration		16,361	16,361	16,361	16,361	16,361	16,361	16,361	16,361	16,361	16,361	16,361	16,361	196,330	10,000	10,449
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		16,361	16,361	16,361	16,361	16,361	16,361	16,361	16,361	16,361	16,361	16,361	16,361	196,330	10,000	10,449
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		63	63	63	63	63	63	63	63	63	63	63	63	758	-	-
Community and social services		62	62	62	62	62	62	62	62	62	62	62	62	748	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		1	1	1	1	1	1	1	1	1	1	1	1	10	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		322	-	-	-	-	-	-	-	-	-	-	3,541	3,863	-	-
Planning and development		21	-	-	-	-	-	-	-	-	-	-	228	249	-	-
Road transport		301	-	-	-	-	-	-	-	-	-	-	3,312	3,614	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		132	132	132	132	132	132	132	132	132	132	132	132	1,585	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		5	5	5	5	5	5	5	5	5	5	5	5	64	-	-
Waste management		127	127	127	127	127	127	127	127	127	127	127	127	1,521	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		16,878	16,556	16,556	16,556	16,556	16,556	16,556	16,556	16,556	16,556	16,556	20,097	202,536	10,000	10,449
Expenditure - Functional																
Governance and administration		11,623	11,623	11,623	11,623	11,623	11,623	11,623	11,623	11,623	11,623	11,623	11,623	139,470	79	79
Executive and council		2,664	2,664	2,664	2,664	2,664	2,664	2,664	2,664	2,664	2,664	2,664	2,664	31,962	55	55
Finance and administration		8,843	8,843	8,843	8,843	8,843	8,843	8,843	8,843	8,843	8,843	8,843	8,843	106,111	-	-
Internal audit		116	116	116	116	116	116	116	116	116	116	116	116	1,397	24	24
Community and public safety		1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,213	14,552	-	-
Community and social services		91	91	91	91	91	91	91	91	91	91	91	91	1,081	-	-
Sport and recreation		181	181	181	181	181	181	181	181	181	181	181	181	2,167	-	-
Public safety		781	781	781	781	781	781	781	781	781	781	781	781	9,367	-	-
Housing		160	160	160	160	160	160	160	160	160	160	160	160	1,926	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		1,210	1,210	1,210	1,210	1,210	1,210	1,210	1,210	1,210	1,210	1,210	1,210	14,514	300	300
Planning and development		557	557	557	557	557	557	557	557	557	557	557	557	6,686	300	300
Road transport		652	652	652	652	652	652	652	652	652	652	652	652	7,828	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	19,221	-	-
Energy sources		637	637	637	637	637	637	637	637	637	637	637	637	7,641	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		965	965	965	965	965	965	965	965	965	965	965	965	11,580	-	-
Other		225	225	225	225	225	225	225	225	225	225	225	225	2,700	30	30
Total Expenditure - Functional		15,871	15,871	15,871	15,871	15,871	15,871	15,871	15,871	15,871	15,871	15,871	15,871	190,457	409	409
Surplus/ (Deficit) 1.																
		1,007	685	685	685	685	685	685	685	685	685	685	4,226	12,079	9,591	10,040

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Table 21: SB 14: Monthly revenue and expenditure

EC126 Ngqushwa - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure -																
Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue By Source																
Property rates		3,444	3,444	3,444	3,444	3,444	3,444	3,444	3,444	3,444	3,444	3,444	3,444	41,322	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		127	127	127	127	127	127	127	127	127	127	127	127	1,521	-	-
Rental of facilities and equipment		62	62	62	62	62	62	62	62	62	62	62	62	745	-	-
Interest earned - external investments		519	519	519	519	519	519	519	519	519	519	519	519	6,224	-	-
Interest earned - outstanding debtors		455	455	455	455	455	455	455	455	455	455	455	455	5,463	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		54	54	54	54	54	54	54	54	54	54	54	54	653	-	-
Licences and permits		214	214	214	214	214	214	214	214	214	214	214	214	2,569	-	-
Agency services		48	48	48	48	48	48	48	48	48	48	48	48	582	-	-
Transfers and subsidies		8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	105,220	-	-
Other revenue		400	400	400	400	400	400	400	400	400	400	400	400	4,799	-	-
Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue		14,091	14,091	14,091	14,091	14,091	14,091	14,091	14,091	14,091	14,091	14,091	14,091	169,098	-	-
Expenditure By Type																
Employee related costs		6,485	6,485	6,485	6,485	6,485	6,485	6,485	6,485	6,485	6,485	6,485	6,485	77,825	-	-
Remuneration of councillors		871	871	871	871	871	871	871	871	871	871	871	871	10,448	-	-
Debt impairment		416	416	416	416	416	416	416	416	416	416	416	416	4,993	-	-
Depreciation & asset impairment		3,362	3,362	3,362	3,362	3,362	3,362	3,362	3,362	3,362	3,362	3,362	3,362	40,349	-	-
Finance charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		2,052	2,052	2,052	2,052	2,052	2,052	2,052	2,052	2,052	2,052	2,052	2,052	24,621	330	330
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	55	55
Other expenditure		2,685	2,685	2,685	2,685	2,685	2,685	2,685	2,685	2,685	2,685	2,685	2,685	32,221	24	24
Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		15,871	15,871	15,871	15,871	15,871	15,871	15,871	15,871	15,871	15,871	15,871	15,871	190,457	409	409
Surplus/(Deficit)		(1,780)	(1,780)	(1,780)	(1,780)	(1,780)	(1,780)	(1,780)	(1,780)	(1,780)	(1,780)	(1,780)	(1,780)	(21,359)	(409)	(409)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	33,438	10,000	10,449
allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		1,007	1,007	1,007	1,007	1,007	1,007	1,007	1,007	1,007	1,007	1,007	1,007	12,079	9,591	10,040

Table 22: SB 15: Monthly Cash Flow

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

Monthly cash flows	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Cash Receipts By Source	1															
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	36,881	36,217
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse		-	-	-	-	-	-	-	-	-	-	-	-	-	1,347	1,407
Rental of facilities and equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	660	689
Interest earned - external investments		250	250	250	250	250	250	250	250	250	250	250	250	3,000	3,500	3,850
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	569	584
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	2,275	2,375
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	606	633
Transfers and Subsidies - Operational		42	42	42	42	42	42	42	42	42	42	42	42	500	107,599	112,969
Other revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	512	534
Cash Receipts by Source		292	292	292	292	292	292	292	292	292	292	292	292	3,500	156,949	162,257
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		292	292	292	292	292	292	292	292	292	292	292	292	3,500	156,949	162,257
Cash Payments by Type																
Employee related costs		-	-	-	-	-	-	-	-	-	-	-	-	-	91,102	95,194
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - water & other inventory		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	-	25,219	24,870
Transfers and grants - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		-	-	-	-	-	-	-	-	-	-	-	-	-	28,198	26,044
Cash Payments by Type		-	-	-	-	-	-	-	-	-	-	-	-	-	144,518	146,107
Other Cash Flows/Payments by Type																
Capital assets		84	84	84	84	84	84	84	84	84	84	84	84	1,004	37,165	38,626
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		84	84	84	84	84	84	84	84	84	84	84	84	1,004	181,683	184,734
NET INCREASE/(DECREASE) IN CASH HELD		208	208	208	208	208	208	208	208	208	208	208	208	2,496	(24,734)	(22,477)
Cash/cash equivalents at the monthly/year beginning:		2,400,000	2,400,208	2,400,416	2,400,624	2,400,832	2,401,040	2,401,248	2,401,456	2,401,664	2,401,872	2,402,080	2,402,263	2,400,000	2,402,496	2,377,762
Cash/cash equivalents at the monthly/year end:		2,400,208	2,400,416	2,400,624	2,400,832	2,401,040	2,401,248	2,401,456	2,401,664	2,401,872	2,402,080	2,402,288	2,402,496	2,402,496	2,377,762	2,355,285

Table 23: SB 16: Monthly capital expenditure (by municipal vote)

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

Description - Municipal Vote	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Multi-year expenditure appropriation	1															
Vote 1 - Municipal governance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Infrastructure Basic Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - vote 7		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure appropriation																
Vote 1 - Municipal governance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and administration		534	534	534	534	534	534	534	534	534	534	534	534	6,405	4,884	4,883
Vote 3 - Corporate services		21	21	21	21	21	21	21	21	21	21	21	21	250	-	-
Vote 4 - Community Services		939	939	939	939	939	939	939	939	939	939	939	939	11,265	-	-
Vote 5 - Community Services		931	931	931	931	931	931	931	931	931	931	931	931	11,169	7,076	8,203
Vote 6 - Infrastructure Basic Services		1,181	1,181	1,181	1,181	1,181	1,181	1,181	1,181	1,181	1,181	1,181	1,181	14,168	25,285	25,530
Vote 7 - vote 7		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	3	3,605	3,605	3,605	3,605	3,605	3,605	3,605	3,605	3,605	3,605	3,605	3,605	43,257	37,165	38,626
Total Capital Expenditure	2	3,605	3,605	3,605	3,605	3,605	3,605	3,605	3,605	3,605	3,605	3,605	3,605	43,257	37,165	38,626

Table 24: SB 17: Monthly capital (by standard classification)

EC126 Ngqushwa - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) -																
Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Capital Expenditure - Functional																
Governance and administration		555	555	555	555	555	555	555	555	555	555	555	555	6,655	4,884	4,883
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		555	555	555	555	555	555	555	555	555	555	555	555	6,655	4,884	4,883
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	21,404	5,823	6,894
Community and social services		845	845	845	845	845	845	845	845	845	845	845	845	10,140	5,823	6,894
Sport and recreation		939	939	939	939	939	939	939	939	939	939	939	939	11,265	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		1,128	1,128	1,128	1,128	1,128	1,128	1,128	1,128	1,128	1,128	1,128	1,128	13,533	15,205	15,081
Planning and development		83	83	83	83	83	83	83	83	83	83	83	83	1,000	-	-
Road transport		1,044	1,044	1,044	1,044	1,044	1,044	1,044	1,044	1,044	1,044	1,044	1,044	12,533	15,205	15,081
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		139	139	139	139	139	139	139	139	139	139	139	139	1,665	11,253	11,758
Energy sources		53	53	53	53	53	53	53	53	53	53	53	53	635	10,000	10,449
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		86	86	86	86	86	86	86	86	86	86	86	86	1,030	1,253	1,309
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional		3,605	3,605	3,605	3,605	3,605	3,605	3,605	3,605	3,605	3,605	3,605	3,605	43,257	37,165	38,626

Table 25: SB 18a: Capital expenditure on a new asset by asset class

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EC126 – NGQUSHWA LOCAL MUNICIPALITY ADJUSTMENT BUDGET 2022-23

Table 26: SB 18b: Capital Asset on renewal of existing assets by asset

EC126 Ngqushwa - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class -													
Description	Ref	Budget Year 2022/23										Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavail.	Net. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget		
in thousands													
Capital expenditure on renewal of existing assets by Asset Class/Sub class													
Infrastructure													
Roads Infrastructure													
Roads													
Road Structures													
Road Furniture													
Capital Spares													
Storm water infrastructure													
Drainage Collection													
Storm water Conveyance													
Attenuation													
Electrical Infrastructure													
Power Plants													
HV Substations													
HV Switching station													
HV Transmission Conductors													
MV Substations													
MV Switching Stations													
MV Networks													
LV Networks													
Capital Spares													
Water Supply Infrastructure													
Dams and Weirs													
Reservoirs													
Pump Stations													
Water Treatment Works													
Sub Mains													
Distribution													
Distribution Points													
SRV Stations													
Capital Spares													
Sewerage Infrastructure													
Pump Station													
Retreatment													
Waste Water Treatment Works													
Outfall Sewers													
Toler Facilities													
Capital Spares													
Solid Waste Infrastructure													
Landfill Sites													
Waste Transfer Stations													
Waste Processing Facilities													
Waste Drop-off Points													
Waste Separation Facilities													
Electricity Generation Facilities													
Capital Spares													
Rail Infrastructure													
Rail Lines													
Rail Structures													
Rail Furniture													
Drainage Collection													
Storm water Conveyance													
Attenuation													
HV Substations													
LV Networks													
Capital Spares													
Coastal Infrastructure													
Sand Pumps													
Piers													
Revetments													
Promenades													
Capital Spares													
Information and Communication Infrastructure													
Data Centres													
Core Layers													
Distribution Layers													
Capital Spares													
Community Assets													
Community Facilities													
Halls													
Centres													
Crèches													
Childcare Centres													
Fire/Ambulance Stations													
Testing Stations													
Museums													
Cafeterias													
Theatres													
Libraries													
Cemeteries/Crematoria													
Parks													
Public Open Space													
Nature Reserves													
Public Abortion Facilities													
Markets													
Stalls													
Abattoirs													
Apprentices													
Taxi Ranks/Bus Terminals													
Capital Spares													
Wood and Recreation facilities													
Indoor Facilities													
Outdoor Facilities													
Capital Spares													
Heritage Assets													
Monuments													
Historic Buildings													
Works of Art													
Conservation Areas													
Other Heritage													
Investment properties													
Revenue Generating													
Improved Property													
Unimproved Property													
Non-revenue Generating													
Improved Property													
Unimproved Property													
Other assets													
Operational buildings													
Municipal Offices													
Pay/Invoice 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 Licences													
Solid Waste Licences													
Computer Software and Applications													
Local 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													
Sea, Marine and Non-Biological Animals													
Zoos, Marine and Non-Biological Animals													
Total Capital Expenditure on renewal of existing assets to be													

Table 27: SB 18 C: Expenditure on repairs and maintenance by asset class

EC126 Ngqushwa - Supporting Table SB18: Adjustments Budget - expenditure on repairs and maintenance by asset class -													
Description	Ref	Budget Year 2023/23										Budget Year	Budget Year
		Original Budget A	Prior Adjusted 7 A1	Assum. Funds B 0	Multi-year capital C 0	Unfore. Unavoid. D 10	Nat. or Prev. Govt E 11	Other Adjust. F 12	Total Adjust. G 13	Adjusted Budget H 14	+1 2023/24 Adjusted Budget	+2 2024/25 Adjusted Budget	
R thousands													
Repairs and Maintenance expenditure by asset class/Subclass													
Infrastructure		770	-	-	-	-	-	-	90	90	880	-	
Roads Infrastructure		380	-	-	-	-	-	-	90	90	350	-	
Roads		380	-	-	-	-	-	-	90	90	350	-	
Road Structures		-	-	-	-	-	-	-	-	-	-	-	
Road Furniture		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-	
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-	
Attenuation		-	-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		510	-	-	-	-	-	-	-	510	-	-	
Power Plants		510	-	-	-	-	-	-	-	510	-	-	
HV Substations		-	-	-	-	-	-	-	-	-	-	-	
HV Switching Stations		-	-	-	-	-	-	-	-	-	-	-	
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-	
MV Substations		-	-	-	-	-	-	-	-	-	-	-	
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-	
MV Networks		-	-	-	-	-	-	-	-	-	-	-	
LV Networks		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-	
Boreholes		-	-	-	-	-	-	-	-	-	-	-	
Reservoirs		-	-	-	-	-	-	-	-	-	-	-	
Pump Stations		-	-	-	-	-	-	-	-	-	-	-	
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-	
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-	
Distribution		-	-	-	-	-	-	-	-	-	-	-	
Distribution Points		-	-	-	-	-	-	-	-	-	-	-	
PRV Stations		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Pump Station		-	-	-	-	-	-	-	-	-	-	-	
Retreatment		-	-	-	-	-	-	-	-	-	-	-	
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-	
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-	
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Landfill Sites		-	-	-	-	-	-	-	-	-	-	-	
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-	-	
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-	-	
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-	-	
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-	-	
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Rail Lines		-	-	-	-	-	-	-	-	-	-	-	
Rail Structures		-	-	-	-	-	-	-	-	-	-	-	
Rail Furniture		-	-	-	-	-	-	-	-	-	-	-	
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-	
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-	
Attenuation		-	-	-	-	-	-	-	-	-	-	-	
MV Substations		-	-	-	-	-	-	-	-	-	-	-	
LV Networks		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-	
Piers		-	-	-	-	-	-	-	-	-	-	-	
Revetments		-	-	-	-	-	-	-	-	-	-	-	
Promenades		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Data Centres		-	-	-	-	-	-	-	-	-	-	-	
Core Layers		-	-	-	-	-	-	-	-	-	-	-	
Distribution Layers		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Community Assets		-	-	-	-	-	-	-	-	-	-	-	
Community Facilities		-	-	-	-	-	-	-	-	-	-	-	
Halls		-	-	-	-	-	-	-	-	-	-	-	
Centres		-	-	-	-	-	-	-	-	-	-	-	
Crèches		-	-	-	-	-	-	-	-	-	-	-	
Clubs/Care Centres		-	-	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-	-	
Trading Stations		-	-	-	-	-	-	-	-	-	-	-	
Museums		-	-	-	-	-	-	-	-	-	-	-	
Galleries		-	-	-	-	-	-	-	-	-	-	-	
Theatres		-	-	-	-	-	-	-	-	-	-	-	
Libraries		-	-	-	-	-	-	-	-	-	-	-	
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-	-	-	
Police		-	-	-	-	-	-	-	-	-	-	-	
Parks		-	-	-	-	-	-	-	-	-	-	-	
Public Open Space		-	-	-	-	-	-	-	-	-	-	-	
Nature Reserves		-	-	-	-	-	-	-	-	-	-	-	
Public Abolition Facilities		-	-	-	-	-	-	-	-	-	-	-	
Markets		-	-	-	-	-	-	-	-	-	-	-	
Stalls		-	-	-	-	-	-	-	-	-	-	-	
Abattoirs		-	-	-	-	-	-	-	-	-	-	-	
Airports		-	-	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-	
Indoor Facilities		-	-	-	-	-	-	-	-	-	-	-	
Outdoor Facilities		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	
Monuments		-	-	-	-	-	-	-	-	-	-	-	
Historic Buildings		-	-	-	-	-	-	-	-	-	-	-	
Works of Art		-	-	-	-	-	-	-	-	-	-	-	
Conservation Areas		-	-	-	-	-	-	-	-	-	-	-	
Other Heritage		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-	
Improved Property		-	-	-	-	-	-	-	-	-	-	-	
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-	
non-revenue generating		-	-	-	-	-	-	-	-	-	-	-	
Improved Property		-	-	-	-	-	-	-	-	-	-	-	
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-	
Other assets		300	-	-	-	-	-	-	-	300	-	-	
Operational buildings		300	-	-	-	-	-	-	-	300	-	-	
Municipal Offices		-	-	-	-	-	-	-	-	-	-	-	
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-	-	-	
Building Plan Offices		-	-	-	-	-	-	-	-	-	-	-	
Workshops		-	-	-	-	-	-	-	-	-	-	-	
Yards		-	-	-	-	-	-	-	-	-	-	-	
Stores		-	-	-	-	-	-	-	-	-	-	-	
Laboratories		-	-	-	-	-	-	-	-	-	-	-	
Training Centres		-	-	-	-	-	-	-	-	-	-	-	
Manufacturing Plant		-	-	-	-	-	-	-	-	-	-	-	
Depots		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Staff Housing		-	-	-	-	-	-	-	-	-	-	-	
Social Housing		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	
Services		-	-	-	-	-	-	-	-	-	-	-	
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-	
Water Rights		-	-	-	-	-	-	-	-	-	-	-	
Effluent Licences		-	-	-	-	-	-	-	-	-	-	-	
Solid Waste Licences		-	-	-	-	-	-	-	-	-	-	-	
Computer Software and Applications		-	-	-	-	-	-	-	-	-	-	-	
Local Government Software Applications		-	-	-	-	-	-	-	-	-	-	-	
Unapportioned		-	-	-	-	-	-	-	-	-	-	-	
Computer Equipment		350	-	-	-	-	-	-	100	100	350	-	
Computer Equipment		350	-	-	-	-	-	-	100	100	350	-	
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-	
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-	
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-	
Transport Assets		1,849	-	-	-	-	-	-	600	600	1,849	-	
Transport Assets		1,849	-	-	-	-	-	-	600	600	1,849	-	
Land		-	-	-	-	-	-	-	-	-	-	-	
Land		-	-	-	-	-	-	-	-	-	-	-	
Zoos, Marine and Non-Biological Animals		-	-	-	-	-	-	-	-	-	-	-	
Zoos, Marine and Non-Biological Animals		-	-	-	-	-	-	-	-	-	-	-	
Total Repairs and Maintenance Expenditure to be	1	2,371	-	-	-	-	-	-	990	990	2,371	-	

Table 28: SB 18d: Depreciation by Asset Class

EC126 Ngqushwa - Supporting Table SB18d Adjustments Budget - depreciation by asset class													
Description	Ref	Budget Year 2022/23										Budget Year +1 2023/24 Adjusted Budget	Budget Year +2 2024/25 Adjusted Budget
		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 9 B	Multi-year capital 9 C	Unrec. Unrecd. 10 D	Nat. or Prov. Govt 11 E	Other Adjust. 12 F	Total Adjust. 13 G	Adjusted Budget 14 H			
Infrastructure		32 145	-	-	-	-	-	-	-	32 145	-	-	
Roads Infrastructure		31 953	-	-	-	-	-	-	-	31 953	-	-	
Road Structures		31 953	-	-	-	-	-	-	-	31 953	-	-	
Road Furniture		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-	
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-	
Attenuation		-	-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure	192	-	-	-	-	-	-	-	-	192	-	-	
Power Plants		-	-	-	-	-	-	-	-	-	-	-	
HV Substations		-	-	-	-	-	-	-	-	-	-	-	
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-	
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-	
MV Substations		-	-	-	-	-	-	-	-	-	-	-	
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-	
MV Networks		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares	192	-	-	-	-	-	-	-	-	192	-	-	
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-	
Boreholes		-	-	-	-	-	-	-	-	-	-	-	
Reservoirs		-	-	-	-	-	-	-	-	-	-	-	
Pump Stations		-	-	-	-	-	-	-	-	-	-	-	
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-	
Sink Weirs		-	-	-	-	-	-	-	-	-	-	-	
Distribution		-	-	-	-	-	-	-	-	-	-	-	
Distribution Points		-	-	-	-	-	-	-	-	-	-	-	
PRV Stations		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Pump Station		-	-	-	-	-	-	-	-	-	-	-	
Refuse Collection		-	-	-	-	-	-	-	-	-	-	-	
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-	
Outlet Sewers		-	-	-	-	-	-	-	-	-	-	-	
Todes Facilities		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Landfill Sites		-	-	-	-	-	-	-	-	-	-	-	
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-	-	
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-	-	
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-	-	
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-	-	
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Rail Lines		-	-	-	-	-	-	-	-	-	-	-	
Rail Structures		-	-	-	-	-	-	-	-	-	-	-	
Rail Furniture		-	-	-	-	-	-	-	-	-	-	-	
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-	
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-	
Attenuation		-	-	-	-	-	-	-	-	-	-	-	
MV Substations		-	-	-	-	-	-	-	-	-	-	-	
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	263	-	-	-	-	-	-	-	-	263	-	-	
Community Facilities	263	-	-	-	-	-	-	-	-	263	-	-	
Halls		-	-	-	-	-	-	-	-	-	-	-	
Centres		-	-	-	-	-	-	-	-	-	-	-	
Clubs		-	-	-	-	-	-	-	-	-	-	-	
Children's Centres		-	-	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-	-	
Testing Stations		-	-	-	-	-	-	-	-	-	-	-	
Museums		-	-	-	-	-	-	-	-	-	-	-	
Galleries		-	-	-	-	-	-	-	-	-	-	-	
Theatres		-	-	-	-	-	-	-	-	-	-	-	
Libraries		-	-	-	-	-	-	-	-	-	-	-	
Conservatories/Greenhouses		-	-	-	-	-	-	-	-	-	-	-	
Police		-	-	-	-	-	-	-	-	-	-	-	
Parks		-	-	-	-	-	-	-	-	-	-	-	
Public Open Space	263	-	-	-	-	-	-	-	-	263	-	-	
Nature Reserves		-	-	-	-	-	-	-	-	-	-	-	
Public Abolition Facilities		-	-	-	-	-	-	-	-	-	-	-	
Markets		-	-	-	-	-	-	-	-	-	-	-	
Stalls		-	-	-	-	-	-	-	-	-	-	-	
Abattoirs		-	-	-	-	-	-	-	-	-	-	-	
Aprons		-	-	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Open Air Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-	
Indoor Facilities		-	-	-	-	-	-	-	-	-	-	-	
Outdoor Facilities		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-	
Monuments		-	-	-	-	-	-	-	-	-	-	-	
Historic Buildings		-	-	-	-	-	-	-	-	-	-	-	
Works of Art		-	-	-	-	-	-	-	-	-	-	-	
Conservation Areas		-	-	-	-	-	-	-	-	-	-	-	
Other Heritage		-	-	-	-	-	-	-	-	-	-	-	
Investment Properties	45	-	-	-	-	-	-	-	-	45	-	-	
Recreational Properties	45	-	-	-	-	-	-	-	-	45	-	-	
Improved Property		-	-	-	-	-	-	-	-	-	-	-	
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-	
Non-revenue generating		-	-	-	-	-	-	-	-	-	-	-	
Improved Property		-	-	-	-	-	-	-	-	-	-	-	
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-	
Other Assets	5 164	-	-	-	-	-	-	-	-	5 164	-	-	
Operational equipment	5 164	-	-	-	-	-	-	-	-	5 164	-	-	
Municipal Offices		-	-	-	-	-	-	-	-	-	-	-	
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-	-	-	
Building Plan Offices		-	-	-	-	-	-	-	-	-	-	-	
Workshops		-	-	-	-	-	-	-	-	-	-	-	
Yards		-	-	-	-	-	-	-	-	-	-	-	
Stores		-	-	-	-	-	-	-	-	-	-	-	
Laboratories		-	-	-	-	-	-	-	-	-	-	-	
Training Centres		-	-	-	-	-	-	-	-	-	-	-	
Manufacturing Plant		-	-	-	-	-	-	-	-	-	-	-	
Depots		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Staff Housing		-	-	-	-	-	-	-	-	-	-	-	
Social Housing		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Bio/Env./or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	
Services		-	-	-	-	-	-	-	-	-	-	-	
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-	
Water Rights		-	-	-	-	-	-	-	-	-	-	-	
Effluent Licences		-	-	-	-	-	-	-	-	-	-	-	
Solid Waste Licences		-	-	-	-	-	-	-	-	-	-	-	
Computer Software and Applications		-	-	-	-	-	-	-	-	-	-	-	
Land Settlement Software Applications		-	-	-	-	-	-	-	-	-	-	-	
Unspecified		-	-	-	-	-	-	-	-	-	-	-	
General Equipment	768	-	-	-	-	-	-	-	-	768	-	-	
Computer Equipment	768	-	-	-	-	-	-	-	-	768	-	-	
Furniture and Office Equipment	351	-	-	-	-	-	-	-	-	351	-	-	
Furniture and Office Equipment	351	-	-	-	-	-	-	-	-	351	-	-	
Machinery and Equipment	761	-	-	-	-	-	-	-	-	761	-	-	
Machinery and Equipment	761	-	-	-	-	-	-	-	-	761	-	-	
Transport Assets	602	-	-	-	-	-	-	-	-	602	-	-	
Transport Assets	602	-	-	-	-	-	-	-	-	602	-	-	
Land		-	-	-	-	-	-	-	-	-	-	-	
Land		-	-	-	-	-	-	-	-	-	-	-	
Zoo, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	
Zoo, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	
Total Depreciation to be adjusted	1	45 549	-	-	-	-	-	-	-	45 549	-	-	

Table 29: SB 18e: Capital Expenditure on upgrading of existing assets by class

EC126 Ngqushwa - Supporting Table SB18e Adjustments Budget - capital expenditure on upgrading of existing assets by asset class -													
Description	Ref	Budget Year 2022/23										Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget A	Prior Adjusted 7 A1	Assum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavail. 10 D	Nat. or Prov. Govt 11 E	Other Adjustm. 12 F	Total Adjustm. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget	
R thousands													
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class													
Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Roads		-	-	-	-	-	-	-	-	-	-	-	
Road Structures		-	-	-	-	-	-	-	-	-	-	-	
Road Furniture		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-	
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-	
Attenuation		-	-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Power Plants		-	-	-	-	-	-	-	-	-	-	-	
HV Substations		-	-	-	-	-	-	-	-	-	-	-	
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-	
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-	
MV Substations		-	-	-	-	-	-	-	-	-	-	-	
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-	
MV Networks		-	-	-	-	-	-	-	-	-	-	-	
LV Networks		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-	
Boreholes		-	-	-	-	-	-	-	-	-	-	-	
Reservoirs		-	-	-	-	-	-	-	-	-	-	-	
Pump Stations		-	-	-	-	-	-	-	-	-	-	-	
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-	
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-	
Distribution		-	-	-	-	-	-	-	-	-	-	-	
Distribution Points		-	-	-	-	-	-	-	-	-	-	-	
POW Stations		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Pump Station		-	-	-	-	-	-	-	-	-	-	-	
Refoulment		-	-	-	-	-	-	-	-	-	-	-	
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-	
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-	
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Landfill Sites		-	-	-	-	-	-	-	-	-	-	-	
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-	-	
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-	-	
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-	-	
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-	-	
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Rail Lines		-	-	-	-	-	-	-	-	-	-	-	
Rail Structures		-	-	-	-	-	-	-	-	-	-	-	
Rail Furniture		-	-	-	-	-	-	-	-	-	-	-	
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-	
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-	
Attenuation		-	-	-	-	-	-	-	-	-	-	-	
MV Substations		-	-	-	-	-	-	-	-	-	-	-	
LV Networks		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-	
Piers		-	-	-	-	-	-	-	-	-	-	-	
Revetments		-	-	-	-	-	-	-	-	-	-	-	
Promenades		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Data Centres		-	-	-	-	-	-	-	-	-	-	-	
Core Layers		-	-	-	-	-	-	-	-	-	-	-	
Distribution Layers		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Community Assets		12,485	-	-	-	-	-	(500)	(500)	11,985	1,263	1,309	
Community Facilities		1,200	-	-	-	-	-	(500)	(500)	640	1,263	1,309	
Halls		-	-	-	-	-	-	-	-	-	-	-	
Centres		-	-	-	-	-	-	-	-	-	-	-	
Crèches		-	-	-	-	-	-	-	-	-	-	-	
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-	-	
Testing Stations		-	-	-	-	-	-	-	-	-	-	-	
Museums		-	-	-	-	-	-	-	-	-	-	-	
Galleries		-	-	-	-	-	-	-	-	-	-	-	
Theatres		-	-	-	-	-	-	-	-	-	-	-	
Libraries		-	-	-	-	-	-	-	-	-	-	-	
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-	-	-	
Police		-	-	-	-	-	-	-	-	-	-	-	
Parks		-	-	-	-	-	-	-	-	-	-	-	
Public Open Space		-	-	-	-	-	-	-	-	-	-	-	
Nature Reserves		-	-	-	-	-	-	-	-	-	-	-	
Public Abolition Facilities		-	-	-	-	-	-	-	-	-	-	-	
Markets		1,200	-	-	-	-	-	(500)	(500)	640	1,263	1,309	
Stalls		-	-	-	-	-	-	-	-	-	-	-	
Abattoirs		-	-	-	-	-	-	-	-	-	-	-	
Airports		-	-	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities		11,285	-	-	-	-	-	-	-	11,285	-	-	
Indoor Facilities		-	-	-	-	-	-	-	-	-	-	-	
Outdoor Facilities		11,285	-	-	-	-	-	-	-	11,285	-	-	
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/Security Points		-	-	-	-	-	-	-	-	-	-	-	
Building Plan Offices		-	-	-	-	-	-	-	-	-	-	-	
Workshops		-	-	-	-	-	-	-	-	-	-	-	
Yards		-	-	-	-	-	-	-	-	-	-	-	
Stores		-	-	-	-	-	-	-	-	-	-	-	
Laboratories		-	-	-	-	-	-	-	-	-	-	-	
Training Centres		-	-	-	-	-	-	-	-	-	-	-	
Manufacturing Plant		-	-	-	-	-	-	-	-	-	-	-	
Dapots		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Staff Housing		-	-	-	-	-	-	-	-	-	-	-	
Social Housing		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	
Services		-	-	-	-	-	-	-	-	-	-	-	
Leases and Rights		-	-	-	-	-	-	-	-	-	-	-	
Water Rights		-	-	-	-	-	-	-	-	-	-	-	
Effluent Licenses		-	-	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses		-	-	-	-	-	-	-	-	-	-	-	
Computer Software and Applications		-	-	-	-	-	-	-	-	-	-	-	
Local 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 upgrading of existing assets by asset class - adjusted	1	12,485	-	-	-	-	-	(500)	(500)	11,985	1,263	1,309	

Table SB 19 List of Capital programmes and projects affected by Adjustment

[illegible]

Part 3

MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I **Ndoda Mgengo**, the Municipal Manager of **Ngqushwa Local Municipality (EC 126)** certify that the adjustment budget and supporting documentation for the 2022/2023 financial year, have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the adjustment budget and supporting documentation are consistent with the Integrated Development Plan of the Municipality.

Signature 

Date 03/03/2023

Part 4

Certification that the adjustment budget for 2022/23 is correctly captured and locked on the municipality's financial management system

(as requested by National Treasury in terms of section 74 of the MFMA, with reference to paragraph 10.1 of MFMA Budget Circular 115 dated 4 March 2022)

I, Ndoda Mgengo..., in my capacity as accounting officer of the municipality, hereby certify that:

- The adopted adjustment budget has been captured on the municipality's financial system;
- There is 100 per cent reconciliation between the budget on the system and the adjustment budget adopted by council;
- The adopted adjusted budget on the municipality's financial system is locked and will not be changed as it serves as the baseline against which to monitor and measure performance; and
- The relevant adjustment budget return forms have been submitted to the local government database.

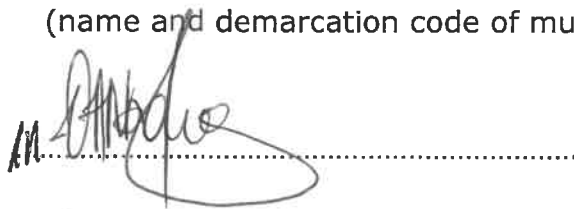
I, further certify that the municipality has in place controls to ensure that any changes to the adopted budget will be captured separately and only in accordance with:

- a virement authorised by the municipal manager, or duly delegate official, in terms of a council approved virements policy; and
- an approved budget by council.

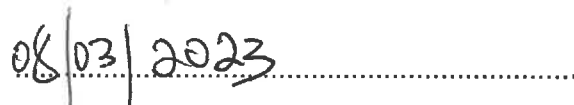
Print Name Ndoda Mgengo

Municipal manager of EC126 – Ngqushwa Local Municipality
(name and demarcation code of municipality)

Signature



Date



This certificate must be submitted to National Treasury by close of business 1 March 2023 in pdf format to the GoMuni Upload portal.

Also send copies to the *Auditor General* and the relevant provincial treasury