



NGQUSHWA LOCAL MUNICIPALITY

(EC126)

FINAL MTREF/BUDGET

FOR

2023/2024 – 2025/2026

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Abbreviations and Acronyms

CFO	Chief Financial Officer
CPI	Consumer Price Index
CRRF	Capital Replacement Reserve Fund
DoRA	Division of Revenue Act
EE	Employment Equity
EM	Executive Mayor
FBS	Free basic services
GDP	Gross domestic product
GFS	Government Financial Statistics
GRAP	General Recognised Accounting Practice
HR	Human Resources
IDP	Integrated Development Strategy
IT	Information Technology
KPA	Key Performance Area
KPI	Key Performance Indicator
LED	Local Economic Development
MEC	Member of the Executive Committee
MFMA	Municipal Financial Management Act
MIG	Municipal Infrastructure Grant
MPRA	Municipal Properties Rates Act
MSA	Municipal Systems Act
MTEF	Medium-term Expenditure Framework
MTREF	Medium-term Revenue and Expenditure Framework
PMS	Performance Management System
PPE	Property Plant and Equipment
SALGA	South African Local Government Association
SAPS	South African Police Service
SDBIP	Service Delivery Budget Implementation Plan
SMME	Small Micro and Medium Enterprises

Part 1 – Final Annual Budget

1.1 Mayor’s Report

In the State of the Nation address, the President indicated that local government should address its failures and basic services delivery. The Minister of Finance said: “We cannot expect to do the same old things and expect different results”. The MEC for Local Government in the province has introduced “non-negotiables” which will implore everyone to focus on basic service delivery and improve efficiencies. The economy is going through difficult times and signals are that the recovery is still fragile. Ngqushwa Local Municipality is in no way immune to the harsh economic realities faced by the country. Among the impacts are the serious cash flow challenges currently being experienced by the municipality due to among other things declining collection rates; historic expenditure patterns and a general lack of “doing business smarter”.

Council and Senior Management within Ngqushwa LM has a significant role to play in strengthening the link between the residents and government’s overall priorities and spending plans. The goal is to enhance service delivery aimed at improving the quality of life for all people within the Ngqushwa Local Municipality.

Budgeting is primarily about the choices that the municipality has to make between competing priorities and fiscal realities. The challenge is to do more with the available resources. We need to remain focused on the effective delivery of the core municipal services through the application of efficient and effective service delivery mechanisms.

The application of sound financial management principles for the compilation of Ngqushwa LM financial plan is essential and critical to ensure that the municipality remains financially viable and that sustainable municipal services are provided economically and equitably to all communities.

1.2 Recommendations

It is recommended that:

1. The Council of Ngqushwa Local Municipality, act in terms of Section 16(2) of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:

1.1. The final budget of the municipality for the financial year 2023/24 and the multi-year and single-year capital appropriations as set out in the following tables:

1.1.1. Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Table 18;

1.1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Table 19;

1.1.3. Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Table 21; and

1.1.4. Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Table 22

1.2. The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:

1.2.1. Budgeted Financial Position as contained in Table 23;

1.2.2. Budgeted Cash Flows as contained in Table 24;

1.2.3 Cash backed reserves and accumulated surplus reconciliation as contained in Table 25;

1.2.4. Asset management as contained in Table 26; and

1.2.5. Final Basic Service Delivery measurement as contained in Table 27

2. The Council of Ngqushwa Local Municipality, acting in terms of Section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2023:

- Final tariffs for 2023/2024 financial year.

3. To give proper effect to the municipality's final budget, the Council of Ngqushwa Local Municipality approves:

3.1. That cash backing is implemented through the utilisation of a portion of the revenue generated from property rates to ensure that all capital reserves and provisions and unspent conditional grants are cash backed as required in terms of the municipality's funding and reserves policy as prescribed by Section 8 of the Municipal Budget and Reporting Regulations.

1.3 Executive Summary

The application of sound financial management principles for the compilation of Ngqushwa Local Municipality financial plan is essential and critical to ensure that the municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

The Municipality's programmes and service delivery priorities were reviewed as part of this year's planning and budget process. Where appropriate, funds were transferred from low- to high-priority programmes so as to maintain sound financial stewardship. A critical review was also undertaken of expenditures on noncore and "nice to have" items this resulted in cutting of those items.

The Municipality has embarked on implementing a range of revenue collection strategies to optimize the collection of debt owed by consumers. Furthermore, the Municipality has undertaken various service delivery initiatives to ensure the municipality truly involves all citizens in the process of ensuring a people lead government.

National Treasury's MFMA Circular 123 was used as a guide in the compilation of the 2023/24 final budget.

The main challenges experienced during the compilation of the 2023/24 Final MTREF are summarised as follows:

-  The ongoing difficulties in the National and Local Economy;
-  Aging and poorly maintenance of roads infrastructure;

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- ✚ Load shedding that has become more persistent and prolonged that is impacting on the service delivery and threatening the survival of many businesses;
- ✚ Crisis of water within the Ngqushwa area;
- ✚ Floods and disasters that have negatively impacted on our infrastructure;
- ✚ The need to reprioritise projects and expenditure within the existing resource envelope given the cash flow realities of the municipality;
- ✚ Employees related costs budget that is above National Treasury norm of 25% to 40% of operating budget and continues filling of vacant posts while the budget is above the required percentage;

The following budget principles and guidelines directly informed the compilation of the 2023/24 final budget:

- ✚ The 2022/23 Annual and Adjustments Budget, Final and Adjusted SDBIP priorities and targets, as well as the base line allocations contained in the Adjustments Budget and Adjusted SDBIP were adopted as the upper limits for the new baselines for the 2023/24 final budget;
- ✚ Tariff and property rate increases should be affordable and should generally not exceed inflation as measured by the CPI, except where there are price increases in the inputs of services that are beyond the control of the municipality. In addition, tariffs need to remain or move towards being cost reflective.
- ✚ The need to focus on the core mandate of the municipality and implement non-negotiables.

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In view of the aforementioned, the following table is a consolidated overview of the proposed 2023/24 final budget:

Table 1 Consolidated Overview of the 2023/2024 Final Budget

Description	2022/2023 Final Budget	2023/2024 Final Budget	2024/2025 Final Budget	2025/2026 Final Budget
Total revenue	R202,5m	R203,1m	R219,3m	R216,8m
Operating expenditure	R190,4m	R202,0m	R212,6m	R224,9m
Capital expenditure	R43,2m	R39,5m	R50,1m	R43,9m
Surplus/(Deficit)	(R31,1m)	(R38,4m)	(R43,4m)	(R52,1m)

The total revenue has **grown slightly** by 0.28% or R570 063.00 for the 2023/24 financial year when compared to the 2022/23 Final Budget. For the two outer years, total revenue has increased by 8.30% and 7.03% respectively, equating to a total revenue growth of R14.3 million over the MTREF when compared to the 2022/23 financial year.

Total operating expenditure for the 2023/24 financial year has been appropriated at R202, 0m and translates into a budgeted **deficit of R38, 4m**. When compared to the 2022/23 Final Budget, total operating expenditure has grown by 6.08% or R11,5m in the 2023/24 final budget and by 12.84% and 19.13% for each of the respective outer years of the MTREF.

The operating deficit continues to the other two outer years; for 2024/25 deficit is R43, 4m and 2025/26 financial year is R52, 1m. The budget for the municipality **remains funded** even though it reflects negative balances (deficit). The deficit is as the result of non-cash item i.e. depreciation which amounts to R41,3m for 2023/24 financial year, R43,3m for 2024/25 and R45,4m for 2025/26.

The total capital budget sums up to R39, 5m for 2023/24 financial year and it has decreased by R3, 7m when compared to the 2022/23 Final Budget. Upgrading of Peddie extension Sport field phase one stadium allocation which was received only in 2022/23 financial year has an impact on the reduction of the capital budget for 2023/24 financial year. The capital programme increases to R50, 1m in the 2024/25 financial year and to R43, 9m in 2025/26 financial year. The municipality is financing some of the capital projects from internally generated funds and reserved funds.

1.4 Operating Revenue Framework

For Ngqushwa Local Municipality to continue improving the quality of services provided to its community it needs to generate the required revenue. In these tough economic times strong revenue management is fundamental to the financial sustainability of every municipality. The reality is that we are faced with challenge of improving infrastructure, persistent and prolonged load shedding and alleviate poverty within Ngqushwa area. The expenditure required to address these challenges will inevitably always exceed available funding; hence difficult choices have to be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues.

The municipality's revenue strategy is built around the following key components:

- ❖ National Treasury's guidelines and macroeconomic policy;
- ❖ Efficient revenue management, which aims to ensure increase on annual collection rate for property rates and other key service charges;
- ❖ Determining the tariff escalation rate by establishing/calculating the revenue requirement of each service;
- ❖ Increase ability to extend new services and recover costs;
- ❖ The municipality's Indigent Policy and rendering of free basic services; and
- ❖ Tariff policies of the Municipality.

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The following table is a summary of the 2023/24 MTREF (classified by main revenue source):

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue											
Exchange Revenue											
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	1,477	1,425	1,597	1,521	1,521	1,521	1,110	1,582	1,630	1,685
Sale of Goods and Rendering of Services		(6,286)	(2,894)	(9,796)	4,746	4,746	4,746	42	4,761	4,761	4,761
Agency services		316	418	401	582	582	582	336	582	582	582
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current As		1,896	1,901	2,699	4,724	6,224	6,224	3,146	6,224	6,224	6,224
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		989	1,086	1,142	745	745	745	348	755	745	745
Licence and permits		1,622	1,911	2,083	2,569	2,569	2,569	784	2,569	2,569	2,569
Operational Revenue		9,033	478	393	53	53	53	157	53	53	53
Non-Exchange Revenue											
Property rates	2	40,146	41,423	25,796	41,322	41,322	41,322	22,338	42,562	43,799	45,198
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		202	123	287	653	653	653	54	653	655	653
Licences or permits		-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		103,200	129,012	98,409	104,720	105,220	105,220	102,451	109,296	113,433	108,898
Interest		1,248	2,964	2,682	5,463	5,463	5,463	1,943	5,463	5,463	5,545
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and		153,844	177,848	125,691	167,098	169,098	169,098	132,709	174,499	179,913	176,923

Revenue generated from rates and services charges forms a significant percentage of the revenue basket for the Municipality. In the 2022/23 financial year, revenue for refuse removal charges totalled to R1, 521,337m; this has increased by 4% in 2023/24 financial year totalling to R1, 582,191m.

Property rates totalled to R41, 3m in 2022/23 financial year and this has increased by 3% which resulted to R42, 5m for 2023/24 financial year.

The other portion that forms part of own generated funds is "other revenue" which consists of various items such as revenue received from Tender documents, Billboards, Insurance claims, Cemeteries, Public toilets etc. The municipality is reviewing its tariffs on an annual basis to ensure that they are cost reflective and market related.

Operating Transfers and Grant Receipts

Operating grants and transfers totals R109, 295,586m in the 2023/24 financial year and steadily increases to R113, 432,886m by 2024/25 and decrease to R108, 898,386m in 2025/26.

1.4.1 Tariff-setting

Tariff setting is a pivotal and strategic part of the compilation of any budget. When rates, tariffs and other charges were revised, local economic conditions, input costs and the affordability of services were taken into account to ensure the financial sustainability of the municipality. National Treasury continues to encourage municipalities to keep increases in rates, tariffs and other charges as low as possible. Excessive increases are likely to be counterproductive, resulting in higher levels of non-payment.

Within this framework the municipality has undertaken the tariff setting process relating to service charges as follows:

1.4.1.1 Property Rates

Property rates cover the cost of the provision of general services. Determining the effective property rate tariff is therefore an integral part of the municipality's budgeting process.

National Treasury's MFMA Circulars deals, inter alia with the implementation of the Municipal Property Rates Act, with the regulations

issued by the Department of Co-operative Governance. These regulations came into effect on 1 July 2009.

The following stipulations in the Property Rates Policy are highlighted:

- The first R15 000 of the market value of a property used for residential purposes is excluded from the rate-able value (Section 17(h) of the MPRA);
- 15 per cent rebate will be granted to state owned residential properties);
- 100 per cent rebate will be granted to registered indigents in terms of the Indigent Policy;
- For pensioners, physically and mentally disabled persons, a maximum/total rebate of 50% (calculated on a sliding scale) will be granted to owners of rate-able property if the total gross income of the applicant and/or his/her spouse, if any, does not exceed the amount equal to twice the annual state pension as approved by the National Government for a financial year
 - The applicant's account must be paid in full, or if not, an arrangement to pay the debt should be in place; and
 - The property must be categorized as residential.

Overall impact final budget tariffs increase for 2023/24

The Council of Ngqushwa Local Municipality has in accordance to the Municipal Property Rate Act No 6 of 2004 , Section 14 (1) and subsection (2) passed a resolution on levying the following final budget rates tariffs in terms of the following categories for the 2023/24 financial year:

- **Property rates** - 3% increase is based on the Economic crisis that the Country is facing;
- **Refuse removal** - 1% increase, the municipality looked at the affordability of the households hence there is a slight increase;
- **Businesses** - 4% increase, the municipality looked at the volume of refuse collected on daily basis and the usage of refuse truck;

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- **Cemeteries** - 0% increase, the municipality looked at the current standard of cemeteries;
- **Hall Hire** – 4% increase, the municipality looked at the number of events that are taking place during the year;
- **Building plans and Pound fees** – 5% increase, the municipality looked at current tariffs that is charging which are very low;
- **Business licences** – 4% increase
- **General tariffs** like clearance certificate, valuation certificate, tender documents etc. – 4% increase.

The tables below reflects 2023/24 final budget tariffs per categories:

	2022/23			2023/24			2024/25			2025/26		
	TARIFF RATE/CL	VAT	TARIFF VAT REL	INCREASE	TARIFF RATE/CL	VAT	TARIFF RATE/CL	INCREASE	TARIFF RATE/CL	VAT	TARIFF RATE/CL	INCREASE
1 RATES				3%				3%				3%
Annual rates of land in the ratebook levied on all valued properties as follows												
11 Commercial Industrial, Wind Solar Farms, Mining and Special Properties	R0.021	R0.000	R0.021		R0.02	R0.000	R0.027		R0.023	R0.000	R0.023	
12 Residential/ Vacantland	R0.110	R0.000	R0.110		R0.114	R0.000	R0.114		R0.117	R0.000	R0.117	
13 Municipal	R0.000	R0.000	R0.000		R0.000	R0.000	R0.000		R0.000	R0.000	R0.000	
All Municipal Buildings, Public Open Space & Municipal Public Service (as exempted)												
Infrastructure must be totally exempt (tariff rates)												
Farming												
14 Agricultural land	R0.000	R0.000	R0.000		R0.000	R0.000	R0.000		R0.000	R0.000	R0.000	
15 PWS (Public Infrastructure Services)	R0.000	R0.000	R0.000		R0.000	R0.000	R0.000		R0.000	R0.000	R0.000	
16 Farms (Small Holdings)	R0.010	R0.000	R0.010		R0.014	R0.000	R0.014		R0.017	R0.000	R0.017	
17 Properties Owned By An Organ Of State And Used For Public Service Purposes	R0.000	R0.000	R0.000		R0.000	R0.000	R0.000		R0.000	R0.000	R0.000	
2 REFUSE REMOVAL SERVICE	R122.023			1%				1%				1%
21 Refuse removal, Household/month	R105	R10	R100		R123.67	R10.00	R142.45		R143.80	R21.50	R165.45	
Business				4%				4%				4%
22 Commercial Business (Supermarkets, etc/retailers)	R101	R10	R100		R103.25	R10.00	R113.25		R115.00	R10.00	R125.00	
23 General Medium Business (Factories, Retail Shops etc.)	R100	R10	R100		R103.25	R10.00	R113.25		R115.00	R10.00	R125.00	
24 General Small Business (Shops)	R100	R10	R100		R103.25	R10.00	R113.25		R115.00	R10.00	R125.00	
25 Refuse removal, Business/month	R127	R10	R140		R127.07	R22.00	R149.07		R151.00	R27.00	R178.00	
Public Property to rent												
26 Refuse Removal persons	R0	R0	R0		R0.00	R0.00	R0.00		R0.00	R0.00	R0.00	
Institutions												
27 Category 1, Non-subsidized Hospital	R1363	R1345	R10.393		R10.715	R1.500	R12.215		R12.810	R1.000	R13.810	
28 Category 2, Schools, Clinics, Police Station and other Government or Rented	R105	R10	R100		R100.00	R10.00	R110.00		R110.00	R10.00	R120.00	
Hotels/Short-term accommodation												
29 Hotels/Short-term	R100	R10	R100		R100.00	R10.00	R110.00		R110.00	R10.00	R120.00	
210 Fish River Sun	R100	R10	R100		R100.00	R10.00	R110.00		R110.00	R10.00	R120.00	
211 B&B and Flats	R100	R10	R100		R100.00	R10.00	R110.00		R110.00	R10.00	R120.00	
Disposal of bulky refuse etc												
212 Garden refuse per month	R17	R10	R100		R17.00	R10.00	R17.00		R17.00	R10.00	R17.00	
213 Building refuse per month	R10	R10	R100		R10.00	R10.00	R10.00		R10.00	R10.00	R10.00	
214 Private residents Business 0.1 ton per load	R105	R10	R100		R105.00	R10.00	R115.00		R115.00	R10.00	R125.00	

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3 CEMETERY FEES		2022/2023			0%			0%			0%		
Person resident in the town at the time of death													
3.1	Adult per site	R400	R400	R460	R400	R400	R460	R450	R450	R460	R400	R400	
3.2	Child per site	R130	R130	R149	R130	R130	R149	R130	R130	R149	R130	R130	
3.3	Digging of grave by the municipality	R893	R104	R787	R893	R104	R787	R893	R104	R787	R893	R104	
For purposes of this publication "adult" means a person who at the time of death has reached the age of 12 years													
4 HALL HIRE		2022/2023			4%			4%			4%		
4.1	Hamburg Hall Hire - p/day	R1 021	R153	R1 174	R1 221.25	R183.19	R1 404.44	R1 460.61	R219.09	R1 679.71	R1 746.89	R262.03	
4.2	Hamburg Hall Hire - Refundable deposit	R346	R52	R388	R414.32	R62.15	R476.47	R495.53	R74.33	R569.86	R392.66	R88.90	
4.3	Noumasa Kondo Indoor Sport Centre - p/day	R3 079	R402	R3 541	R3 682.37	R562.30	R4 244.77	R4 404.11	R660.62	R5 064.73	R5 267.32	R790.10	
4.4	Noumasa Kondo Indoor Sport Centre - Refundable deposit	R1 097	R165	R1 262	R1 312.59	R196.89	R1 509.48	R1 569.86	R235.48	R1 805.34	R1 877.55	R281.63	
6 POUND FEES		2022/2023			5%			5%			5%		
<u>Transport fee for all animals</u>													
5.1	Delivery to the pound or more to the pound - per km	R12	R2	R18	14.10	2.12	16.22	17.03	2.55	19.58	20.56	3.08	
5.2	Holding by private person, per km	R8	R1	R9	9.40	1.41	10.81	11.35	1.70	13.05	13.71	2.06	
<u>Substance Fee (per Head, per Day)</u>													
5.3	Horses, Donkey, Cow, Pigs, Sheep and Goats	R21	R3	R24	25.07	3.76	28.83	30.27	4.54	34.81	36.55	5.48	
<u>Pound Fees (Per Head)</u>													
5.4	Horses, Donkey, Cow, Pigs, Sheep and Goats	R45	R7	R52	54.83	8.23	63.06	66.21	9.93	76.14	79.95	11.99	
5.5	Sheep and Goats	R4	R4	R8	29.77	4.47	34.23	35.94	5.39	41.34	43.40	6.51	
6 BUILDING PLAN APPLICATION FEES		2022/2023			5%			5%			5%		
6.1	Dwelling	R4 987	R748	R5 735	R6 022.26	R903.34	R6 925.60	R7 271.89	R1 030.78	R8 302.67	R8 853.55	R1 217.17	
6.2	Outbuilding	R4 316	R647	R4 963	R5 211.24	R781.69	R5 992.93	R6 292.58	R943.89	R7 236.46	R7 598.29	R1 139.74	
6.3	Flat, Townhouse and Hotels	R5 492	R819	R6 311	R6 595.46	R989.32	R7 584.78	R7 964.02	R1 194.38	R9 158.62	R9 614.78	R1 442.48	
6.4	Shops, School's, Churches	R5 461	R819	R6 280	R6 594.24	R989.14	R7 583.38	R7 962.59	R1 194.38	R9 156.99	R9 614.78	R1 442.22	
6.5	Offices	R5 461	R819	R6 280	R6 594.24	R989.14	R7 583.38	R7 962.59	R1 194.38	R9 156.99	R9 614.78	R1 442.22	
6.6	Carports, Farm Sheds	R2 172	R326	R2 497	R2 622.09	R393.31	R3 015.40	R3 166.17	R474.93	R3 641.09	R3 823.15	R573.47	
6.7	Swimming Pool	R323	R48	R372	R390.26	R58.54	R448.80	R471.24	R70.69	R541.93	R569.03	R85.35	
6.8	Pavos, Pergolas and Sun Decks	R2 172	R326	R2 497	R2 622.09	R393.31	R3 015.40	R3 166.17	R474.93	R3 641.09	R3 823.15	R573.47	
6.9	Bayment Parking	R4 367	658 116	R5 046	R5 297.83	R794.68	R6 092.51	R6 397.13	R959.57	R7 356.70	R7 724.54	R1 158.68	
<u>Factories and warehouses:</u>													
6.10	Feet 5000m2	R3 974	R596	R4 571	R4 799.03	R719.85	R5 518.88	R5 794.83	R869.22	R6 664.05	R6 997.25	R1 049.59	
6.11	Over 5000m2	R3 509	R528	R4 035	R4 236.80	R635.57	R4 872.37	R5 115.94	R767.39	R5 883.33	R6 177.59	R926.62	
6.12	Drainage only plans	R1 161	R179	R1 370	R1 438.23	R215.73	R1 653.96	R1 736.66	R260.59	R1 997.15	R2 097.02	R314.53	
6.13	Street Deposit	R219	R33	R252	R264.77	R39.72	R304.49	R319.71	R47.96	R367.67	R386.05	R57.91	
6.14	Minimum Building Plan Fee	R1 291	R194	R1 485	R1 558.86	R233.83	R1 792.69	R1 862.33	R282.35	R2 164.68	R2 272.91	R340.94	
6.15	Minor Works	R275	R41	R316	R331.72	R49.76	R381.48	R400.56	R60.08	R460.64	R483.67	R72.55	
<u>Energy and Telecommunications Development</u>													
6.16	Wind and Solar Farm Facilities	R13 635	R2 045	R15 680	R16 464.26	R2 469.64	R18 933.90	R19 880.60	R2 982.09	R22 862.69	R24 005.82	R3 600.87	
6.17	Application for Telecommunication Towers	R12 350	R1 857	R14 207	R14 948.50	R2 242.28	R17 190.78	R18 060.31	R2 707.55	R20 757.86	R21 795.75	R3 269.35	

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7 TOWN PLANNING FEES		2022/2023											
Category 1													
Land Use Application Type													
Res zoning Application													
7.1	Even 0 – 2500 m2	R3,583	R634	R4,039	R4,302.71	R645.41	R4,948.12	R5,195.52	R779.33	R5,974.85	R6,273.60	R941.04	R7,214.64
7.2	Even 2501 – 5000 m2	R5,717	R857	R6,574	R6,902.68	R1,955.40	R7,938.08	R8,334.99	R1,250.25	R9,585.24	R10,064.50	R1,509.67	R11,574.17
7.3	Even 5001 – 10 000 m2	R10,334	R1,550	R11,885	R12,478.79	R1,871.82	R14,350.61	R15,068.14	R2,260.22	R17,328.37	R18,194.78	R2,729.22	R20,924.00
7.4	Even 1 ha – 5 ha	R13,410	R2,012	R15,422	R16,192.66	R2,478.90	R18,671.56	R19,552.63	R2,932.90	R22,485.53	R23,609.81	R3,941.47	R27,551.28
7.5	Even over 5 ha	R18,609	R2,791	R21,401	R22,470.60	R3,370.59	R25,841.19	R27,133.25	R4,069.99	R31,203.24	R32,763.40	R4,914.53	R37,677.93
Subdivision application													
7.6	Basic Fees	R2,775	R416	R3,191	R3,350.98	R502.65	R3,853.63	R4,045.31	R606.95	R4,652.26	R4,885.92	R732.89	R5,618.81
7.7	Charge per subdivision (remainder considered a subdivision)	R153	R23	R176	R184.76	R27.71	R212.48	R223.10	R33.47	R256.57	R269.39	R40.41	R309.80
7.8	Subdivisions into more than 80 even (Township Establishment)	R13,924	R2,089	R16,013	R16,813.41	R2,522.01	R19,335.42	R20,302.19	R3,045.33	R23,347.52	R24,514.89	R3,677.23	R28,192.13
7.9	Extension of time	R458	R69	R527	R552.96	R82.94	R635.90	R667.70	R100.15	R767.85	R806.25	R120.94	R927.18
Amendment of an application													
7.10	Already approved by the municipality												
7.11	Not yet approved by the municipality												
		2022/2023											
Plan implementation of approved layout													
7.12	Basic fee	1,754	R263	R2,017	R2,117.46	R317.62	R2,435.08	R2,556.83	R383.53	R2,940.36	R3,087.38	R463.11	R3,550.48
Removal, amendment, suspension of a restrictive or obsolete condition, servitude or reservation against the title of land													
7.13	Basic fee	2,453	R369	R2,822	R2,973.48	R446.02	R3,419.51	R3,590.48	R538.57	R4,129.05	R4,335.51	R650.33	R4,985.83
Amendment or cancellation of a general plan of a township													
7.14	Basic fee	1,932	R290	R2,222	R2,332.80	R349.92	R2,682.71	R2,816.85	R422.53	R3,239.38	R3,401.35	R510.20	R3,911.55
Permanent closure of public place or public road/street													
7.15	Charge per closure	585	R68	R672	R705.82	R105.87	R811.69	R852.28	R127.84	R980.12	R1,029.13	R154.37	R1,183.49
Development on communal land													
7.15	Basic fee	5,805	R841	R6,646	R6,768.43	R1,015.25	R7,783.69	R8,172.88	R1,225.93	R9,398.81	R9,868.75	R1,480.31	R11,349.06
		2022/2024											
Category 2													
Land Use Application Type													
Res zoning Application													
7.17	Even 0 – 2500 m2	2,453	R369	R2,822	R2,973.48	R446.02	R3,419.51	R3,590.48	R538.57	R4,129.05	R4,335.51	R650.33	R4,985.83
7.18	Even 2501 – 5000 m2	4,616	R692	R5,308	R5,573.45	R836.02	R6,409.47	R6,729.95	R1,009.49	R7,739.44	R8,126.41	R1,218.96	R9,345.37
7.19	Even 5001 – 10 000 m2	9,234	R1,385	R10,619	R11,149.57	R1,672.43	R12,822.00	R13,463.10	R2,019.47	R15,482.57	R16,256.69	R2,438.50	R18,695.20
7.20	Even 1 ha – 5 ha	12,756	R1,913	R14,670	R15,403.10	R2,310.46	R17,713.56	R18,599.24	R2,789.89	R21,389.12	R22,458.58	R3,368.75	R25,827.37
7.21	Even over 5 ha	18,609	R2,791	R21,401	R22,470.60	R3,370.59	R25,841.19	R27,133.25	R4,069.99	R31,203.24	R32,763.40	R4,914.53	R37,677.93
Subdivision application													
7.22	Basic Fees	21,134	R3,170	R24,304	R25,519.85	R3,827.98	R29,347.83	R30,815.22	R4,622.28	R35,437.50	R37,209.38	R5,581.41	R42,790.79
7.23	Charge per subdivision (remainder considered a subdivision)	153	R23	R176	R184.76	R27.71	R212.48	R223.10	R33.47	R256.57	R269.39	R40.41	R309.80
7.24	Subdivisions into more than 80 even (Township Establishment)	13,924	R2,089	R16,013	R16,813.41	R2,522.01	R19,335.42	R20,302.19	R3,045.33	R23,347.52	R24,514.89	R3,677.23	R28,192.13
7.25	Extension of time	458	R69	R527	R552.96	R82.94	R635.90	R667.70	R100.15	R767.85	R806.25	R120.94	R927.18

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Amendment of an application													
7.26	Fee already approved by the municipality												
7.27	Fee not yet approved by the municipality												
Phasing/cancellation of approved layout													
7.28	Basic fee	1.754	R293	R2.017	R2,117.46	R317.62	R2,435.08	R2,556.83	R383.53	R2,940.36	R3,087.38	R463.11	R3,550.48
Removal, amendment, suspension of a restrictive or obsolete condition, servitude or reservation against the title of land													
7.29	Basic fee	2.463	R319	R2.832	R2,973.48	R446.02	R3,419.51	R3,590.48	R538.57	R4,129.05	R4,385.51	R650.33	R4,985.83
Amendment or cancellation of a general plan of a township													
7.30	Basic fee	1.932	R210	R2.222	R2,332.80	R349.92	R2,682.71	R2,816.85	R422.53	R3,239.38	R3,401.35	R510.20	R3,911.55
Permanent closure of public place or public road/street													
7.31	Charge per closure	583	R88	R872	R705.82	R105.87	R811.69	R852.28	R127.84	R980.12	R1,029.13	R154.37	R1,183.49
Special Consent Use													
7.32	Basic fee	2.463	R319	R2.832	R2,973.48	R446.02	R3,419.51	R3,590.48	R538.57	R4,129.05	R4,385.51	R650.33	R4,985.83
Application for departure from building lines and Spaza Shop application fees:													
		2022/2023											
7.33	Even smaller than 500 m2	308	R46	R352	R369.52	R55.42	R424.95	R446.20	R66.93	R513.13	R538.79	R80.82	R619.61
7.34	Even 500 - 750m2	593	R89	R682	R716.45	R107.47	R823.92	R865.12	R129.77	R994.89	R1,044.63	R156.69	R1,201.32
7.35	Even larger than 750 m2	1,187	R178	R1,365	R1,432.91	R214.94	R1,647.84	R1,730.24	R259.54	R1,989.77	R2,089.26	R313.39	R2,402.65
Departures other than building lines and spaza shops													
7.36	Even smaller than 500 m2	523	R59	R682	R716.45	R107.47	R823.92	R865.12	R129.77	R994.89	R1,044.63	R156.69	R1,201.32
7.37	Even 500 - 750m2	1,187	R178	R1,365	R1,432.91	R214.94	R1,647.84	R1,730.24	R259.54	R1,989.77	R2,089.26	R313.39	R2,402.65
7.38	Even larger than 750 m2	2,114	R317	R2,431	R2,552.12	R362.82	R2,934.94	R3,081.58	R462.25	R3,543.94	R3,721.13	R558.17	R4,279.30
Consolidation of even not (non-exempted)													
7.39	Basic Fee	2.312	R347	R2.858	R2,791.38	R418.71	R3,210.09	R3,370.55	R505.59	R3,876.18	R4,069.99	R610.50	R4,680.49
Miscellaneous Fees													
7.40	Public hearing and inspection	3.832	R375	R4,407	R4,627.04	R694.06	R5,321.10	R5,587.15	R838.07	R6,425.23	R6,746.49	R1,011.97	R7,758.46
7.41	Reason for decision of municipal planning tribunal, land development officer or appeal authority	1.947	R292	R2.239	R2,351.40	R352.71	R2,704.12	R2,839.32	R425.90	R3,265.22	R3,428.48	R514.27	R3,942.75
7.42	Re-issuing of any notices of approval of any application	283	R42	R325	R341.61	R51.24	R392.85	R412.50	R61.87	R474.37	R498.09	R74.71	R572.80
7.43	Deed search and copy of the title deed	179	R27	R206	R216.66	R32.50	R249.16	R261.62	R39.24	R300.87	R315.91	R47.39	R363.29
7.44	Where an application (application to determine where the Council's services are located or a specific area, located or a specific area where new services are to be installed)	2,782	R414	R3,176	R3,335.03	R500.26	R3,835.29	R4,027.05	R604.06	R4,631.11	R4,862.67	R729.40	R5,592.07
7.45	Any other application not provided for elsewhere in this schedule of fees	3.832	R375	R4,407	R4,627.04	R694.06	R5,321.10	R5,587.15	R838.07	R6,425.23	R6,746.49	R1,011.97	R7,758.46
7.46	Zoning Certificate	83	R12	R95	R99.69	R14.95	R114.65	R120.38	R18.06	R138.43	R145.36	R21.80	R167.16
7.47	Special Development Framework Documents	145	R22	R167	R175.46	R26.32	R201.78	R211.87	R31.78	R243.65	R255.83	R38.37	R294.20
7.48	Town Planning Scheme – Document	1,467	R219	R1,676	R1,759.90	R263.98	R2,023.88	R2,125.08	R318.76	R2,443.64	R2,566.03	R384.90	R2,950.94
7.49	Advertising on boards (rate per square meter)	82	R12	R84	R86.79	R14.82	R113.60	R119.28	R17.89	R137.18	R144.03	R21.61	R165.64

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8 Business Licensing Tariffs	2022/2023			4%			4%			4%		
8.1 Sales or supply of meat or perishable foodstuff (excluding township busin	R173.91	R26.08	R200.00	R208.00	R31.20	R239.20	R248.76	R37.31	R286.08	R297.52	R44.65	R342.15
8.2 Cellphone Shops	R343.47	R51.52	R394.99	R410.79	R61.62	R472.41	R491.30	R73.70	R565.00	R587.60	R88.14	R675.74
8.3 Clothing Shops	R465.77	R74.97	R540.74	R597.72	R89.96	R687.38	R714.88	R107.23	R822.11	R855.00	R128.25	R983.24
8.4 Funeral Parlour	R499.77	R74.97	R574.74	R597.72	R89.96	R687.38	R714.88	R107.23	R822.11	R855.00	R128.25	R983.24
8.5 Meat or Butchery	R2201.89	R300.28	R2502.17	R2,633.46	R395.09	R3,028.48	R3,149.62	R472.44	R3,622.06	R3,766.94	R565.04	R4,331.99
8.6 Cosmetics Shops	R501.03	R75.15	R576.18	R599.23	R89.88	R689.12	R716.68	R107.50	R824.18	R857.15	R128.57	R985.72
8.7 Pharmacy	R501.03	R75.15	R576.18	R599.23	R89.88	R689.12	R716.68	R107.50	R824.18	R857.15	R128.57	R985.72
8.8 Fabrics	R501.03	R75.15	R576.18	R599.23	R89.88	R689.12	R716.68	R107.50	R824.18	R857.15	R128.57	R985.72
8.9 Gymnasium	R343.34	R51.50	R394.84	R410.63	R61.60	R472.23	R491.12	R73.67	R564.79	R587.38	R88.11	R675.49
8.10 Provision of entertainment/ Night Clubs and taverns	R3,917.70	R537.66	R4,455.36	R4,685.57	R702.84	R5,388.40	R5,603.94	R840.59	R6,444.53	R6,702.31	R1,005.35	R7,707.66
8.11 Accommodation Establishments	R497.74	R74.81	R572.55	R596.49	R89.47	R685.97	R713.41	R107.01	R820.42	R853.23	R127.98	R981.22
8.12 Supermarkets	R3,917.70	R537.66	R4,455.36	R4,685.57	R702.84	R5,388.40	R5,603.94	R840.59	R6,444.53	R6,702.31	R1,005.35	R7,707.66
8.13 Saloons	R501.03	R75.15	R576.18	R599.23	R89.88	R689.12	R716.68	R107.50	R824.18	R857.15	R128.57	R985.72
8.14 Liquor Stores	R515.16	R137.27	R1,052.37	R1,094.46	R164.17	R1,258.63	R1,308.97	R196.35	R1,505.32	R1,565.53	R234.83	R1,800.36
8.15 Furniture Stores	R515.16	R137.27	R1,052.37	R1,094.46	R164.17	R1,258.63	R1,308.97	R196.35	R1,505.32	R1,565.53	R234.83	R1,800.36
8.16 Filling Station	R3,917.70	R537.66	R4,455.36	R4,685.57	R702.84	R5,388.40	R5,603.94	R840.59	R6,444.53	R6,702.31	R1,005.35	R7,707.66
8.17 Hardware Store	R3,917.70	R537.66	R4,455.36	R4,685.57	R702.84	R5,388.40	R5,603.94	R840.59	R6,444.53	R6,702.31	R1,005.35	R7,707.66
8.18 Car and Tractor dealership	R3,917.70	R537.66	R4,455.36	R4,685.57	R702.84	R5,388.40	R5,603.94	R840.59	R6,444.53	R6,702.31	R1,005.35	R7,707.66
8.19 Internet Café	R501.03	R75.15	R576.18	R599.23	R89.88	R689.12	R716.68	R107.50	R824.18	R857.15	R128.57	R985.72
8.20 TV Repairs	R343.34	R51.50	R394.84	R410.63	R61.60	R472.23	R491.12	R73.67	R564.79	R587.38	R88.11	R675.49
8.21 Fruit and Vegetables Shop	R343.34	R51.50	R394.84	R410.63	R61.60	R472.23	R491.12	R73.67	R564.79	R587.38	R88.11	R675.49
8.22 Panel Beaters and Motor Scooters	R576.18	R86.43	R662.62	R689.12	R103.37	R792.49	R824.19	R123.63	R947.82	R985.73	R147.86	R1,133.59
8.23 Driving Schools	R248.39	R37.26	R285.65	R297.07	R44.56	R341.64	R355.30	R53.30	R408.60	R424.94	R63.74	R488.68
8.24 Banks	R515.16	R137.27	R1,052.37	R1,094.46	R164.17	R1,258.63	R1,308.97	R196.35	R1,505.32	R1,565.53	R234.83	R1,800.36
8.25 Herbal Shops	R343.34	R51.50	R394.84	R410.63	R61.60	R472.23	R491.12	R73.67	R564.79	R587.38	R88.11	R675.49
8.26 Agricultural Supplies	R484.84	R70.33	R555.17	R560.73	R84.11	R644.84	R670.64	R100.60	R771.23	R802.08	R120.31	R922.39
8.27 Hawker Stand	R47.20	R7.08	R54.28	R56.45	R8.47	R64.92	R67.52	R10.13	R77.64	R80.75	R12.11	R92.86
8.28 Issuing of a Duplicate Licence	R152.72	R22.91	R175.63	R182.65	R27.40	R210.05	R218.45	R32.77	R251.22	R261.27	R39.19	R300.46
8.29 Warehouse	R5,124.55	R688.68	R5,813.23	R6,128.96	R919.34	R7,048.31	R7,330.24	R1,099.54	R8,429.77	R8,766.97	R1,315.04	R10,082.01
8.3 Brick making/Industrial	R4,292.88	R614.93	R4,907.81	R5,062.52	R759.38	R5,821.90	R6,054.78	R908.22	R6,963.00	R7,241.52	R1,086.23	R8,327.74
8.31 Special permit	R80.39	R12.06	R92.45	R96.15	R14.42	R110.57	R114.99	R17.25	R132.24	R137.53	R20.63	R158.16
8.32 Business Services Offices	R145.92	R21.89	R167.81	R174.52	R26.18	R200.70	R208.73	R31.31	R240.04	R249.64	R37.45	R287.08
8.33 Tshisanyama	R697.09	R106.06	R803.12	R837.80	R119.67	R917.47	R954.17	R143.13	R1,097.30	R1,141.19	R171.18	R1,312.37
8.34 Laundry and Dry Cleaners	R374.46	R56.77	R431.23	R452.66	R67.90	R520.56	R541.38	R81.21	R622.59	R647.50	R97.12	R744.62
8.35 Penalty for formal business trading without a license	R2,173.91	R326.09	R2,500.00	R2,600.00	R390.00	R2,990.00	R3,109.60	R466.44	R3,576.03	R3,719.08	R557.86	R4,276.94
8.36 Penalty for informal business trading without a permit	R130.47	R19.58	R149.99	R155.99	R23.40	R179.39	R186.57	R27.99	R214.55	R223.14	R33.47	R256.61
8.37 Business found selling expired goods first offender	R5,217.39	R782.61	R6,000.00	R6,240.00	R936.00	R7,176.00	R7,463.04	R1,119.46	R8,582.49	R8,925.79	R1,338.87	R10,264.66
8.38 Business Licence holder found trading expired goods: Second offe	R3,865.85	R1,364.35	R10,000.00	R10,400.00	R1,560.00	R11,960.00	R12,438.40	R1,865.76	R14,304.16	R14,876.32	R2,131.45	R17,107.77
8.39 Business Licence holder found trading expired goods: Third offe	R10,434.78	R1,585.22	R12,000.00	R12,480.00	R1,872.00	R14,352.00	R14,926.08	R2,238.91	R17,164.99	R17,851.59	R2,577.74	R20,529.33
8.4 Clothing stand	R381.78	R58.77	R440.55	R459.57	R70.29	R529.85	R550.41	R84.06	R644.47	R670.25	R100.54	R770.79
9 GENERAL TARIFFS	2022/2023			4%			4%			4%		
9.1 Clearance certificate	110	R17	R17	R131.90	R19.70	R151.69	R157.75	R23.66	R181.42	R188.67	R28.30	R216.97
9.2 Mutation certificate	110	R17	R17	R131.90	R19.70	R151.69	R157.75	R23.66	R181.42	R188.67	R28.30	R216.97
9.3 Tender document fees from R 30 000-R 200 000 (printed hard copy)	220	R33	R263	R263.31	R39.50	R302.81	R314.92	R47.24	R362.16	R376.65	R56.50	R433.15
9.4 Tender document fees from R 201 000 - R 2 000 000 (printed hard copy)	385	R59	R443	R460.80	R69.12	R529.92	R551.12	R82.67	R633.78	R659.13	R98.87	R758.00
9.5 Tender document fees from R 2 000 000 - 5 000 000 (printed hard copy)	590	R33	R633	R659.28	R98.74	R757.03	R787.31	R118.10	R805.40	R841.62	R124.24	R929.86
9.6 Above R 5 000 000 - (printed hard copy)	1,107	R1,265	R1,265	R1,316.57	R197.46	R1,514.03	R1,574.62	R236.19	R1,810.81	R1,883.24	R282.45	R2,165.73

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1.5 Operating Expenditure Framework

The municipality expenditure framework for the 2023/24 final budget is informed by the following:

- Balanced budget restriction (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit;
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- Cost containment;
- Strict adherence to the principle of *no project plan no budget*. If there is no business plan no funding allocation can be made.

The following table is a high level summary of the 2023/24 final budget (classified per main type of operating expenditure):

Summary of operating expenditure by standard classification item

EC126 Ngqushwa - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Expenditure											
Employee related costs	2	72,760	71,107	74,088	77,825	77,825	77,825	51,846	85,676	92,016	98,613
Remuneration of councillors		9,444	9,116	8,862	10,448	10,448	10,448	6,025	11,273	12,108	12,979
Bulk purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Inventory consumed	8	-	-	-	-	-	-	-	-	-	-
Debt impairment	3	460	1,493	374	2,993	2,993	2,993	-	1,800	1,868	1,977
Depreciation and amortisation		49,166	20,451	17,137	40,349	40,349	40,349	8,576	41,366	43,393	45,433
Interest		1,024	771	815	-	-	-	6	-	-	-
Contracted services		19,895	20,283	17,180	24,885	24,598	24,598	13,183	26,658	27,515	28,675
Transfers and subsidies		50	-	-	55	-	-	-	-	-	-
Irrecoverable debts written off		8,504	2,771	-	2,000	2,000	2,000	-	2,100	2,203	2,306
Operational costs		19,414	21,688	24,875	29,452	32,221	32,221	16,816	33,170	33,488	34,934
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	10,509	-	-	-	-	-	-	-
Total Expenditure		180,716	147,679	153,841	188,007	190,433	190,433	96,453	202,044	212,610	224,917

The budgeted allocation for employee related costs for the 2023/24 financial year totals R89, 1million, which equals 44.2% of the total operating expenditure. **Included in R89, 1million is a budget for skills development fund sums up to R3, 4million which leaves employee related costs to R85, 6million.** Based on the three year collective SALGBC agreement, salary increases have been factored into this budget at a percentage increase of 5.4% plus 2.5% notch increase for the 2023/24 financial year. An annual increase of 7.9% for 2024/25 and 7.3% for 2025/26 has been included in the two outer years of the MTREF.

The budgeted allocation for remuneration of Councillors for the 2023/24 financial year totals **R11.3million**, which equals 5.6% of the total operating expenditure. The cost associated with the remuneration of councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been considered when calculating remuneration of Councillors for Ngqushwa Local Municipality.

The provision of debt impairment was determined based on an annual collection rate of 91% and the debt write-off Policy of the Municipality. While this expenditure is considered to be a non-cash flow item, it informed the total cost associated with rendering the services of the municipality, as well as the municipality's realistically anticipated revenues.

Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy. Depreciation is widely considered a proxy for the measurement of the rate asset consumption. Budget appropriations in this regard totals to R41, 3million for the 2023/24. The implementation of GRAP 17 accounting standard has meant bringing a range of assets previously not included in the assets register onto the register. This has resulted in a significant increase in depreciation relative to previous years.

As part of the compilation of the 2023/24 final MTREF contracted services expenditure was critically evaluated and operational efficiencies were enforced. In the final budget for 2023/24 financial year, contracted services expenditure totals to R23, 9million.

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1.6 Operational repairs and maintenance

EC126 Ngqushwa - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Repairs and maintenance expenditure by Asset Class/Sub-class	1	496	573	402	1,395	1,315	1,315	1,806	1,895	1,984
Infrastructure		215	2	146	885	805	805	1,197	1,255	1,314
Roads Infrastructure		215	2	146	885	805	805	1,197	1,255	1,314
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		281	571	255	510	510	510	610	639	670
Power Plants		281	571	255	510	510	510	610	639	670
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		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-

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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	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution 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	853	702	145	978	978	978	647	779	815
Operational Buildings	853	702	145	978	978	978	647	779	815
Municipal Offices	853	702	145	978	978	978	647	779	815

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<i>Pay/Enquiry Points</i>	-	-	-	-	-	-	-	-	-	
<i>Building Plan Offices</i>	-	-	-	-	-	-	-	-	-	
<i>Workshops</i>	-	-	-	-	-	-	-	-	-	
<i>Yards</i>	-	-	-	-	-	-	-	-	-	
<i>Stores</i>	-	-	-	-	-	-	-	-	-	
<i>Laboratories</i>	-	-	-	-	-	-	-	-	-	
<i>Training Centres</i>	-	-	-	-	-	-	-	-	-	
<i>Manufacturing Plant</i>	-	-	-	-	-	-	-	-	-	
<i>Depots</i>	-	-	-	-	-	-	-	-	-	
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	
<i>Housing</i>	-	-	-	-	-	-	-	-	-	
<i>Staff Housing</i>	-	-	-	-	-	-	-	-	-	
<i>Social Housing</i>	-	-	-	-	-	-	-	-	-	
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
<i>Biological or Cultivated Assets</i>	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	-	-	-	-	-	-	-	-	
<i>Servitudes</i>	-	-	-	-	-	-	-	-	-	
<i>Licences and Rights</i>	-	-	-	-	-	-	-	-	-	
<i>Water Rights</i>	-	-	-	-	-	-	-	-	-	
<i>Effluent Licenses</i>	-	-	-	-	-	-	-	-	-	
<i>Solid Waste Licenses</i>	-	-	-	-	-	-	-	-	-	
<i>Computer Software and Applications</i>	-	-	-	-	-	-	-	-	-	
<i>Load Settlement Software Applications</i>	-	-	-	-	-	-	-	-	-	
<i>Unspecified</i>	-	-	-	-	-	-	-	-	-	
Computer Equipment	143	142	78	293	393	393	413	433	453	
<i>Computer Equipment</i>	143	142	78	293	393	393	413	433	453	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
<i>Furniture and Office Equipment</i>	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	-	26	27	30	30	30	60	63	66	
<i>Machinery and Equipment</i>	-	26	27	30	30	30	60	63	66	
Transport Assets	994	1,038	1,416	1,049	1,849	1,849	1,942	2,037	2,133	
<i>Transport Assets</i>	994	1,038	1,416	1,049	1,849	1,849	1,942	2,037	2,133	
Land	-	-	-	-	-	-	-	-	-	
<i>Land</i>	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
<i>Zoo's, Marine and Non-biological Animals</i>	-	-	-	-	-	-	-	-	-	
Living resources	-	-	-	-	-	-	-	-	-	
<i>Mature</i>	-	-	-	-	-	-	-	-	-	
<i>Policing and Protection</i>	-	-	-	-	-	-	-	-	-	
<i>Zoological plants and animals</i>	-	-	-	-	-	-	-	-	-	
<i>Immature</i>	-	-	-	-	-	-	-	-	-	
<i>Policing and Protection</i>	-	-	-	-	-	-	-	-	-	
<i>Zoological plants and animals</i>	-	-	-	-	-	-	-	-	-	
Total Repairs and Maintenance Expenditure	1	2,485	2,480	2,067	3,745	4,565	4,565	4,868	5,206	5,451

The budget allocation for repairs and maintenance for the 2023/24 financial year sums up to R4, 8million, which is 2.4% of the total operating budget; this indicate a slight increased compared to 2022/23 repairs and maintenance budget amount of R4, 5million.

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The municipality has allocated more funds for maintenance of roads, municipal plant and vehicles, municipal offices, streets lights, machinery, ICT equipment etc.

1.7 PROJECTS THAT HAS GOT AN IMPACT IN THE BUDGET FOR 2023/2024 PER DEPARTMENT

Corporate Services

Corporate Services Department	2023/2024 Final Budget
Fuel	R2,205,000.00
Municipal Services (water expenses)	R2,426,661.00
Repairs and maintenance of vehicles	R1,941,807.00
Purchase of clocking system	R1,500,000.00
Purchase of Municipal Vehicles/ Plant	R4,400,000.00
Uniform and Protective Clothing	R1,400,000.00
Employees Training funds	R630,000.00
ICT - Cellular Contract (Subscriptions)	R735,000.00
ICT - Telephone, Fax, etc.	R863,238.00
ICT - Software Licences	R2,219,676.00
ICT - Offsite Backup	R1,050,000.00
ICT - Purchase of Computer Equipment	R539,663.00
ICT – Office equipment and machine toners	R651,000.00
Purchase of new server and storage	R500,000.00
Employees sports/games	R430,000.00
Total	R21,492,045

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Office of the Municipal Manager, Mayor and Speaker's Office

Municipal Manager, Mayors & Speakers office	2023/2024 Final Budget
Internal Audit - Quality Assurance	R350,000.00
Audit Committee	R310,064.00
Corporate and Municipal Activities – Advertising	R630,000.00
Professional and Regulatory Bodies – SALGA	R420,000.00
Training of Councillors/Traditional Leaders and accommodation (excluding transport)	R497,693.00
Strategic Planning Sessions (accommodation, hiring and catering)	R939,736.35
Legal Advice and Litigation	R1,373,058.75
Safeguard and Security	R2,100,000.00
SPU - Youth programs including capacity building (Learnership and Internship)	R767,715.00
SPU – Sport Development	R373,817.00
SPU – Support of Vulnerable groups	R357,650.00
SPU – Community initiation	R236,500.00
Total	R8,356,234.10

Community Services

Community Services	2023/2024 Final Budget
LED - Suppliers Development/Support	R652,050.00
LED - Capacitation/Training for SMMEs	R100,000.00
LED - Audio-visual Services (Film and photograph)	R400,000.00
Tourism - opening of season	R300,000.00
Fencing of cemeteries	R300,000.00
Feasibility study for cemeteries	R300,000.00
Repairs & Maintenance of Municipal Buildings	R434,800.00

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Jojo Tanks	R80,000.00
Provision for Coastal Management	R609,000.00
Coastal Management – hire charges and cage refuse	R400,000.00
Spatial Planning programmes incl. gadget wheel	R322,856.75
Total	R4,312,791.00

Budget and Treasury

Budget and Treasury Office	2023/2024 Final Budget
Insurance Premiums	1,400,000.00
Indigent Relief – FBS water	5,000,000.00
Business and Financial Management(Mscqa)	1,500,000.00
Audit Fees	4,760,868.00
Accounting and Auditing	3,840,902.00
Impairment loss	3,900,000.00
Depreciation	41,366,091.00
Total	R61,767,861

Technical Services

Technical Services Department	2023/2024 Final Budget
Maintenance of Streetlights	R609,608.00
Generator/Solar	R510,000.00
INEP - Electrification programme	R3,752,000.00
Repairs & Maintenance of Roads including speed humps	R618,995.42
Borehole and drilling	R500,000.00
Feasibility study for borehole	R200,000.00
Fuel	R446,250.00
Electrification - Maintenance of Buildings and Facilities	R212,100.00

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Planning and Construction of municipal offices	R2,000,000.00
Total	R8 848 953.42

MIG Capital Projects for 2023/24 financial year

No.	Project Title	Project Cost	
	MIG 23/24 FY		
1	Power Internal Streets	R	17,713.45
2	New Loots Internal Roads	R	5,744.86
3	Pikoli Internal Roads	R	19,235.42
4	Machibi Internal roads	R	61,160.56
5	Mxaxa Internal roads	R	95,989.42
6	Hawker stalls	R	63,339.45
7	Construction of landfill site (Planning)	R	341,791.39
8	Surfacing of Glenmore Internal streets (Planning)	R	5,575,486.53
9	Ntloko Community hall	R	576,003.88
10	Tamara community hall	R	576,003.88
11	Lovers twist community hall	R	540,626.25
12	Construction Ntshamanzi Internal Streets	R	75,898.41
13	Upgrade of Peddie extension sportsfield Phase1	R	2,286,030.88
14	Construction of Nier Internal Roads	R	2,843,071.40
15	Construction of Bhongweni Community Hall	R	2,318,501.80
16	Construction of Ngquthu Community Hall	R	2,342,502.30
17	Construction of Mqheleni Community Hall	R	2,491,001.80
18	Construction of Mkhanyeni Internal Roads	R	2,002,609.62
19	Installation of HighMast Lights in Feni & Mgababa	R	2,622,138.90
	SALARIES & ADMIN		1,308,150.00
	TOTAL -1		26,163,000.00
	INEP (268 CONNECTIONS)		3,752,000.00
	TOTAL -2		29,915,000.00

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1.8 Capital Expenditure

The following table provides a breakdown of budgeted capital expenditure by vote exclusive of VAT:

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	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	7										
Single-year expenditure to be appropriated	2										
Vote 1 - Municipal governance and administration			15								
Vote 2 - Finance and administration		142,647	36,452	(420)	5,875	6,405	6,405	6,405	6,221	6,244	6,356
Vote 3 - Corporate services		15	748		1,350	250	250	250	176	185	193
Vote 4 - Community Services		219	26		11,265	11,265	11,265	11,265	2,327		
Vote 5 - Community Services		4,892	(440)	192	10,594	11,169	11,169	11,169	8,478	6,613	96
Vote 6 - Infrastructure Basic Services		(9,702)	21,424	(892)	13,169	14,168	14,168	14,168	17,150	30,549	31,643
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		138,070	58,225	(1,120)	42,253	43,257	43,257	43,257	34,353	43,590	38,187
Total Capital Expenditure - Vote		138,070	58,225	(1,120)	42,253	43,257	43,257	43,257	34,353	43,590	38,187

Capital Expenditure - Functional	2019/20	2020/21	2021/22	2022/23	2022/23	2022/23	2022/23	2023/24	2024/25	2025/26
Governance and administration	142,662	37,215	(420)	7,225	6,655	6,655	578,754	6,398	6,429	6,549
Executive and council		15					23			
Finance and administration	142,662	37,200	(420)	7,225	6,655	6,655	578,731	6,398	6,429	6,549
Internal audit										
Community and public safety	5,111	(842)	192	20,269	21,404	21,404	9,513	10,412	6,522	
Community and social services	4,892	(668)	192	9,604	10,140	10,140	7,315	8,355	6,522	
Sport and recreation	219			11,265	11,265	11,265	2,172	1,988		
Public safety										
Housing		26					26	70		
Health										
Economic and environmental services	(712)	8,489	9,617	12,469	13,533	13,533	25,500	11,049	18,128	19,618
Planning and development					1,000	1,000		1,748	1,824	1,910
Road transport	(712)	8,489	9,617	12,469	12,533	12,533	25,500	9,302	16,304	17,706
Environmental protection										
Trading services	(8,991)	13,363	(10,505)	2,290	1,665	1,665	3,114	6,494	12,512	12,022
Energy sources	(8,991)	12,935	(10,505)	700	635	635	2,426	6,109	12,421	11,927
Water management										
Waste water management										
Waste management		428		1,590	1,030	1,030	688	384	91	96
Other										
Total Capital Expenditure - Functional	138,070	58,225	(1,120)	42,253	43,257	43,257	616,881	34,353	43,590	38,187

For 2023/24 final budget an amount of R39, 5million is budgeted for municipal capital projects inclusive of VAT,

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this includes MIG capital projects for an amount of R24, 9million and INEP projects for an amount of R3, 7million.

The R2million from the total capital budget is budgeted for municipal building plans and an amount of R4, 4million is budgeted to purchase new municipal vehicles. Furthermore the municipality has budgeted for Borehole, Jojo tanks, Fencing of cemeteries, Clocking system, Office equipment, new laptops and Safe gun for traffic department.

1.9 2023/24 Final Budget Main Tables

The following tables present the ten main final budget tables as required in terms of Section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2023/24 final budget as approved by the Council:

Table A1 Budget Summary

1 Choose name from list - Table A1 Budget Summary											
2	Description	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
3	R thousands										
4	Financial Performance										
5	Property rates	40 546	41 423	25 796	41 322	41 322	41 322	22 338	42 562	43 799	45 198
6	Service charges	1 477	1 425	1 597	1 521	1 521	1 521	1 119	1 582	1 630	1 695
7	Investment revenue	1 856	1 901	2 699	4 724	5 224	5 224	3 145	6 224	6 224	6 224
8	Transfer and subsidies - Operational	193 200	129 012	98 409	104 725	105 220	105 220	102 451	109 296	113 433	108 898
9	Other own revenue	7 125	4 086	(2 812)	14 810	14 810	14 810	3 665	14 835	14 828	14 907
	Total Revenue (excluding capital transfers and contributions)	153 844	177 648	125 691	167 050	169 050	169 050	132 709	174 409	179 513	176 923
10	Employee costs	72 750	71 107	74 080	77 825	77 825	77 825	51 846	65 676	62 016	58 613
12	Remuneration of councillors	9 444	9 116	8 802	10 448	10 448	10 448	6 025	11 273	12 100	12 979
13	Depreciation and amortisation	49 156	20 451	17 137	40 349	40 349	40 349	8 576	41 366	43 363	45 433
14	Interest	1 024	771	815	-	-	-	6	-	-	-
15	Inventory consumed and bulk purchases	-	-	-	-	-	-	-	-	-	-
16	Transfers and subsidies	50	-	-	55	-	-	-	-	-	-
17	Other expenditure	43 273	46 234	52 938	59 331	61 911	61 811	29 599	63 406	64 805	67 674
18	Total Expenditure	180 716	147 679	153 841	168 007	190 433	190 433	96 453	201 301	212 432	224 700
19	Surplus/(Deficit)	(26 872)	30 170	(28 150)	(29 506)	(21 335)	(21 335)	36 266	(27 302)	(32 409)	(47 777)
20	Transfers and subsidies - capital (monetary allocations)	4 326	3 350	26 448	33 938	33 438	33 438	13 729	28 507	39 430	39 846
21	Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
	Surplus/(Deficit) after capital transfers & contributions	(22 546)	33 519	(1 702)	13 029	12 103	12 103	49 385	1 305	6 940	(7 931)
23	Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
24	Surplus/(Deficit) for the year	(22 546)	33 519	(1 702)	13 029	12 103	12 103	49 385	1 305	6 940	(7 931)

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25	Capital expenditure & funds sources										
26	Capital expenditure	138,070	58,225	(1,120)	42,253	43,257	43,257	615,861	34,353	43,560	38,187
27	Transfers recognised - capital	(4,748)	20,560	(2,862)	34,038	33,538	33,538	35,586	24,876	34,287	29,910
28											
29	Borrowing	-	-	-	-	-	-	-	-	-	-
30	Internally generated funds	142,813	37,655	1,742	8,215	9,719	9,719	581,295	9,477	9,384	9,177
31	Total sources of capital funds	138,070	58,225	(1,120)	42,253	43,257	43,257	615,861	34,353	43,560	38,187
32	Financial position										
33	Total current assets	58,202	97,750	58,001	93,275	79,505	79,505	150,628	89,815	89,875	63,759
34	Total non-current assets	281,747	333,789	325,980	318,823	319,827	319,827	311,759	319,889	327,100	319,557
35	Total current liabilities	25,031	30,568	23,528	8,054	8,054	8,054	31,949	13,516	13,339	14,955
36	Total non-current liabilities	13,970	14,748	15,893	14,748	14,748	14,748	15,893	15,292	15,492	15,659
37	Community wealth/Equity	300,947	386,262	384,550	389,296	252,532	252,532	434,545	380,865	388,143	372,762
38	Cash flows										
39	Net cash from (used) operating	19,011	55,720	52,645	45,550	45,550	45,550	109,822	32,275	40,255	27,409
40	Net cash from (used) investing	-	-	-	42,353	43,357	43,357	-	(34,602)	(45,225)	(38,012)
41	Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
42	Cash/cash equivalents at the year end	19,011	55,720	52,645	87,903	88,907	88,907	109,822	58,165	53,255	41,503
44	Cash backing/surplus reconciliation										
45	Cash and investments available	21,519	58,864	56,955	53,548	52,644	52,644	105,748	52,849	51,145	45,787
46	Application of cash and investments	8,349	11,257	15,005	(4,135)	(2,366)	(2,366)	8,613	(30,895)	(31,138)	(29,519)
47	Balance - surplus (shortfall)	13,269	47,607	41,950	67,784	65,011	65,011	97,135	83,745	82,284	75,406
48	Asset management										
49	Asset register summary (MOV)	281,747	333,789	325,980	318,823	319,827	319,827	319,889	319,889	327,100	319,557
50	Depreciation	49,155	20,451	17,137	40,349	40,349	40,349	41,365	41,365	43,393	45,433
51	Renewal and Upgrading of Existing Assets	(0)	(0)	(0)	12,455	11,905	11,905	2,285	-	-	-
52	Repairs and Maintenance	2,455	2,480	2,057	3,745	4,565	4,565	4,868	4,868	5,205	5,451
54	Free services										
55	Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
56	Revenue cost of free services provided	(301)	(342)	(366)	(1,358)	(1,358)	(1,358)	(1,398)	(1,441)	(1,395)	-
57	Households below minimum service level										
58	Water	-	-	-	-	-	-	-	-	-	-
59	Sanitation/sewage	-	-	-	-	-	-	-	-	-	-
60	Energy	-	-	-	-	-	-	-	-	-	-
61	Refuse	-	-	-	-	-	-	-	-	-	-

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Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

EC126 Ngqushwa - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue - Functional	1									
<i>Governance and administration</i>		153,891	176,931	147,222	194,830	196,330	196,330	196,820	213,017	210,380
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		153,891	176,931	147,222	194,830	196,330	196,330	196,820	213,017	210,380
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		650	541	558	758	758	758	769	761	759
Community and social services		650	541	558	748	748	748	758	748	748
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	10	10	10	11	13	11
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		2,138	2,287	2,735	3,863	3,863	3,863	3,871	3,871	3,871
Planning and development		101	75	120	249	249	249	258	258	258
Road transport		2,037	2,212	2,615	3,614	3,614	3,614	3,614	3,614	3,614
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		1,491	1,440	1,624	1,585	1,585	1,585	1,646	1,694	1,759
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		13	14	27	64	64	64	64	64	64
Waste management		1,477	1,425	1,597	1,521	1,521	1,521	1,582	1,630	1,695
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	158,171	181,198	152,138	201,036	202,536	202,536	203,106	219,343	216,769
Expenditure - Functional										
<i>Governance and administration</i>		133,932	103,608	108,025	136,263	139,446	139,446	146,430	153,809	162,591
Executive and council		24,325	24,220	24,436	31,245	31,939	31,939	33,481	36,145	38,514
Finance and administration		107,765	77,777	82,445	103,621	106,111	106,111	110,996	115,695	121,990
Internal audit		1,843	1,610	1,145	1,397	1,397	1,397	1,953	1,968	2,087
<i>Community and public safety</i>		14,318	12,298	12,875	14,509	14,552	14,552	16,170	16,881	17,934
Community and social services		1,684	1,109	953	1,051	1,091	1,091	1,763	1,341	1,311
Sport and recreation		1,924	1,886	1,933	2,167	2,167	2,167	2,366	2,540	2,721
Public safety		8,951	8,172	8,890	9,365	9,367	9,367	10,366	11,112	11,891
Housing		1,748	1,131	1,098	1,926	1,926	1,926	1,676	1,889	2,011
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		11,765	13,303	13,981	15,511	14,514	14,514	15,566	16,746	17,850
Planning and development		5,163	6,599	6,987	7,607	6,686	6,686	6,560	7,086	7,529
Road transport		6,602	6,706	6,994	7,903	7,828	7,828	9,025	9,660	10,321
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		17,715	16,112	17,299	19,085	19,221	19,221	20,817	21,920	23,068
Energy sources		8,051	6,257	5,858	7,641	7,641	7,641	7,903	8,058	8,299
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		9,664	9,855	11,441	11,444	11,580	11,580	12,914	13,823	14,769
<i>Other</i>	4	2,986	2,357	1,661	2,640	2,700	2,700	3,041	3,253	3,474
Total Expenditure - Functional	3	180,716	147,679	153,841	188,007	190,433	190,433	202,044	212,610	224,917
Surplus/(Deficit) for the year		(22,546)	33,519	(1,703)	13,029	12,103	12,103	1,062	6,733	(8,148)

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Table A3 Budget Financial Performance (revenue and expenditure by municipal vote):

EC126 Ngqushwa - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue by Vote	1									
Vote 1 - Municipal governance and administration		-	-	-	-	-	-	-	-	-
Vote 2 - Finance and administration		153,589	176,848	147,102	194,638	196,138	196,138	196,629	212,825	210,189
Vote 3 - Corporate services		302	83	120	191	191	191	191	191	191
Vote 4 - Community Services		112	91	148	293	293	293	302	304	302
Vote 5 - Community Services		2,130	1,965	2,153	2,300	2,300	2,300	2,371	2,408	2,474
Vote 6 - Infrastructure Basic Services		2,037	2,212	2,615	3,614	3,614	3,614	3,614	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 111]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 1210]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	158,171	181,198	152,138	201,036	202,536	202,536	203,106	219,343	216,769
Expenditure by Vote to be appropriated	1									
Vote 1 - Municipal governance and administration		30,134	30,647	31,815	40,898	40,549	40,549	43,147	46,439	49,459
Vote 2 - Finance and administration		85,605	54,221	55,237	74,277	74,777	74,777	76,416	78,943	83,026
Vote 3 - Corporate services		19,928	21,012	24,146	25,985	27,975	27,975	30,983	32,912	34,872
Vote 4 - Community Services		13,758	13,202	12,269	14,476	14,639	14,639	15,338	16,192	17,294
Vote 5 - Community Services		14,848	14,173	15,290	16,617	16,813	16,813	19,005	20,124	21,387
Vote 6 - Infrastructure Basic Services		16,443	14,423	15,084	15,754	15,679	15,679	17,155	18,000	18,880
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 111]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 1210]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	180,716	147,679	153,841	188,007	190,433	190,433	202,044	212,610	224,917
Surplus/(Deficit) for the year	2	(22,546)	33,519	(1,702)	13,029	12,103	12,103	1,062	6,733	(6,148)

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Table A4 – Budget Financial Performance (revenue and expenditure):

EC126 Ngqushwa - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue											
Exchange Revenue											
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	1,477	1,425	1,597	1,521	1,521	1,521	1,110	1,582	1,630	1,695
Sale of Goods and Rendering of Services		(6,285)	(2,894)	(9,796)	4,746	4,746	4,746	42	4,761	4,761	4,761
Agency services		316	418	401	582	582	582	336	582	582	582
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets		1,896	1,501	2,699	4,724	6,224	6,224	3,146	6,224	6,224	6,224
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		989	1,086	1,142	745	745	745	348	755	745	745
Licence and permits		1,622	1,911	2,083	2,569	2,569	2,569	784	2,569	2,569	2,569
Operational Revenue		9,033	478	393	53	53	53	157	53	53	53
Non-Exchange Revenue											
Property rates	2	40,146	41,423	25,796	41,322	41,322	41,322	22,338	42,562	43,799	45,198
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		202	123	287	653	653	653	54	653	655	653
Licences or permits		-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		103,200	129,012	98,409	104,720	105,220	105,220	102,451	109,296	113,433	108,898
Interest		1,248	2,964	2,682	5,463	5,463	5,463	1,943	5,463	5,463	5,545
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and		153,844	177,848	125,691	167,098	169,098	169,098	132,799	174,499	179,913	176,923
Expenditure											
Employee related costs	2	72,760	71,107	74,088	77,825	77,825	77,825	51,849	85,676	92,016	98,613
Remuneration of councillors		9,444	9,116	8,862	10,448	10,448	10,448	6,025	11,273	12,108	12,979
Bulk purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Inventory consumed	8	-	-	-	-	-	-	-	-	-	-
Debt Impairment	3	460	1,493	374	2,993	2,993	2,993	-	1,800	1,888	1,977
Depreciation and amortisation		49,166	20,451	17,137	40,349	40,349	40,349	8,576	41,365	43,393	45,433
Interest		1,024	771	815	-	-	-	6	-	-	-
Contracted services		19,895	20,283	17,180	24,885	24,598	24,598	13,183	26,668	27,515	28,675
Transfers and subsidies		50	-	-	55	-	-	-	-	-	-
Irrecoverable debts written off		8,504	2,771	-	2,000	2,000	2,000	-	2,100	2,203	2,306
Operational costs		18,414	21,688	24,875	29,452	32,221	32,221	16,816	33,170	33,488	34,934
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	10,509	-	-	-	-	-	-	-
Total Expenditure		180,715	147,679	153,841	188,007	190,433	190,433	96,453	202,044	212,610	224,917
Surplus/(Deficit)		(26,872)	30,170	(28,150)	(20,909)	(21,335)	(21,335)	36,256	(27,544)	(32,697)	(47,995)
Transfers and subsidies - capital (monetary)	6	4,325	3,350	26,448	33,938	33,438	33,438	13,729	28,607	39,430	39,846
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(22,546)	33,519	(1,702)	13,029	12,103	12,103	49,985	1,062	6,733	(8,148)
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(22,546)	33,519	(1,702)	13,029	12,103	12,103	49,985	1,062	6,733	(8,148)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(22,546)	33,519	(1,702)	13,029	12,103	12,103	49,985	1,062	6,733	(8,148)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	(22,546)	33,519	(1,702)	13,029	12,103	12,103	49,985	1,062	6,733	(8,148)

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Table A5 – Budget Capitalization and funding:

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1										
Capital expenditure - Vote	2										
<i>Multi-year expenditure to be appropriated</i>											
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	7	--	--	--	--	--	--	--	--	--	--
<i>Single-year expenditure to be appropriated</i>	2										
Vote 1 - Municipal governance and administration		--	15	--	--	--	--	--	--	--	--
Vote 2 - Finance and administration		142,647	36,462	(420)	5,876	6,405	6,405	6,405	6,221	6,244	6,356
Vote 3 - Corporate services		15	748	--	1,350	250	250	250	178	185	193
Vote 4 - Community Services		219	26	--	11,265	11,265	11,265	11,265	2,327	--	--
Vote 5 - Community Services		4,892	(440)	192	10,594	11,169	11,169	11,169	8,478	6,613	56
Vote 6 - Infrastructure Basic Services		(9,702)	21,424	(692)	13,169	14,168	14,168	14,168	17,150	30,549	31,543
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		138,070	58,225	(1,120)	42,253	43,257	43,257	43,257	34,353	43,590	38,187
Total Capital Expenditure - Vote		138,070	58,225	(1,120)	42,253	43,257	43,257	43,257	34,353	43,590	38,187
Capital Expenditure - Functional											
<i>Governance and administration</i>		142,662	37,215	(420)	7,225	6,655	6,655	578,754	6,398	6,429	6,548
Executive and council		--	15	--	--	--	--	23	--	--	--
Finance and administration		142,662	37,200	(420)	7,225	6,655	6,655	578,731	6,398	6,429	6,548
Internal audit		--	--	--	--	--	--	--	--	--	--
<i>Community and public safety</i>		5,111	(842)	192	20,269	21,404	21,404	9,513	10,412	6,522	--
Community and social services		4,892	(656)	192	9,004	10,140	10,140	7,315	8,355	6,522	--
Sport and recreation		219	--	--	11,265	11,265	11,265	2,172	1,988	--	--
Public safety		--	--	--	--	--	--	--	--	--	--
Housing		--	26	--	--	--	--	26	70	--	--
Health		--	--	--	--	--	--	--	--	--	--
<i>Economic and environmental services</i>		(712)	8,489	9,617	12,469	13,533	13,533	25,500	11,049	16,128	19,616
Planning and development		--	--	--	--	1,000	1,000	--	1,748	1,824	1,910
Road transport		(712)	8,489	9,617	12,469	12,533	12,533	26,500	9,302	16,304	17,706
Environmental protection		--	--	--	--	--	--	--	--	--	--
<i>Trading services</i>		(8,991)	13,383	(10,509)	2,290	1,665	1,665	3,114	6,484	12,512	12,022
Energy sources		(8,991)	12,936	(10,509)	700	635	635	2,428	6,109	12,421	11,927
Water management		--	--	--	--	--	--	--	--	--	--
Waste water management		--	--	--	--	--	--	--	--	--	--
Waste management		--	428	--	1,590	1,030	1,030	688	384	91	96
<i>Other</i>		--	--	--	--	--	--	--	--	--	--
Total Capital Expenditure - Functional	3	138,070	58,225	(1,120)	42,253	43,257	43,257	616,881	34,353	43,590	38,187
Funded by:											
National Government		(4,740)	20,560	(2,862)	34,038	33,538	33,538	35,586	24,876	34,287	29,010
Provincial Government		--	--	--	--	--	--	--	--	--	--
District Municipality		--	--	--	--	--	--	--	--	--	--
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Education Institutions)		--	--	--	--	--	--	--	--	--	--
Transfers recognised - capital	4	(4,740)	20,560	(2,862)	34,038	33,538	33,538	35,586	24,876	34,287	29,010
Borrowing	6	--	--	--	--	--	--	--	--	--	--
Internally generated funds	7	142,810	37,665	1,742	8,215	9,719	9,719	581,295	9,477	9,304	9,177
Total Capital Funding	7	138,070	58,225	(1,120)	42,253	43,257	43,257	616,881	34,353	43,590	38,187

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Table A6 – Budget Statement of Financial Position:

Choose name from list - Table A6 Budgeted Financial Position

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
ASSETS											
Current assets											
Cash and cash equivalents		21 619	50 884	59 965	63 644	62 644	62 644	102 740	55 767	53 476	48 132
Trade and other receivables from exchange transactions	1	979	2 838	4 817	629	(913)	(913)	4 359	2 105	2 841	2 306
Receivables from non-exchange transactions		12 425	13 180	11 246	9 593	(1 546)	(1 546)	18 260	2 227	2 079	2 322
Current portion of non-current receivables		-	-	-	1 637	1 637	1 637	-	-	-	-
Inventory	2	15 469	15 469	15 469	15 469	15 469	15 469	15 469	15 469	15 469	15 469
VAT		1 995	2 183	3 616	2 224	2 224	2 224	612	14 064	16 380	15 371
Other current asset		8 056	5 287	5 368	-	-	-	5 363	-	-	-
Total current assets		50 222	97 759	98 961	93 275	79 505	79 505	194 628	91 914	88 178	81 769
Non-current assets											
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		33 293	49 142	33 725 346 00	49 265	49 265	49 265	33 726	33 678	33 678	33 674
Property, plant and equipment	3	247 255	289 259	291 066	289 568	279 562	279 562	296 345	282 270	283 423	285 385
Biological assets		1 188	1 188	1 188	-	-	-	1 188	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-
Intangible assets		0	0	0	0	0	0	0	0	0	0
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-
Total non-current assets		381 747	339 789	325 980	328 833	328 827	328 827	331 199	318 958	321 176	318 697
TOTAL ASSETS		883 969	1 317 548	1 324 941	1 262 108	1 108 332	1 108 332	525 827	410 872	409 354	400 466
LIABILITIES											
Current liabilities											
Bank overdraft		-	-	-	-	-	-	-	-	-	-
Financial liabilities		-	-	-	-	-	-	-	-	-	-
Consumer deposits		-	-	-	-	-	-	-	-	-	-
Trade and other payables from exchange transactions	4	8 348	11 257	15 205	7 573	7 573	7 573	8 673	12 594	12 478	14 244
Trade and other payables from non-exchange transactions	5	8 746	10 932	-	-	-	-	14 924	-	-	-
Provision		7 743	8 387	8 522	521	521	521	8 522	-	-	-
VAT		154	(17)	-	-	-	-	(1)	923	991	521
Other current liabilities		-	-	-	-	-	-	-	-	-	-
Total current liabilities		25 031	30 549	33 727	8 094	8 094	8 094	31 948	13 517	13 469	14 765
Non-current liabilities											
Financial liabilities	6	-	-	-	-	-	-	-	-	-	-
Provision	7	13 978	14 748	15 853	14 748	14 748	14 748	15 863	15 262	15 492	15 629
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		-	-	-	-	-	-	-	-	-	-
Total non-current liabilities		13 978	14 748	15 853	14 748	14 748	14 748	15 863	15 262	15 492	15 629
TOTAL LIABILITIES		39 009	45 297	49 580	22 842	22 842	22 842	47 811	28 779	28 961	30 394
NET ASSETS		844 960	1 272 251	1 275 361	1 239 266	1 085 490	1 085 490	478 016	382 093	380 393	369 072
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	300 347	386 252	384 559	389 256	319 511	319 511	434 546	386 306	388 143	372 752
Reserves and funds	9	-	-	-	-	(58 979)	(58 979)	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	10	300 347	386 252	384 559	389 256	260 532	260 532	434 546	386 306	388 143	372 752

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Table A7 – Budget Statement of Cash Flow:

Choose name from list - Table A7 Budgeted Cash Flows

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		-	-	-	40,828	40,828	40,828	-	40,434	41,609	42,938
Service charges		-	-	-	1,293	1,293	1,293	-	1,503	1,548	1,610
Other revenue		-	-	-	4,436	4,436	4,436	-	5,390	5,381	5,379
Transfers and Subsidies - Operational	1	-	-	-	104,720	105,220	105,220	-	109,296	113,433	108,886
Transfers and Subsidies - Capital	1	-	-	-	33,938	33,438	33,438	-	28,607	39,430	39,846
Interest		21,677	58,841	56,979	3,000	3,000	3,000	105,627	6,224	6,224	6,224
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(2,665)	(3,121)	(4,334)	(142,665)	(142,665)	(142,665)	4,195	(159,178)	(167,360)	(177,486)
Interest		-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	1	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		19,011	55,720	52,645	45,550	45,550	45,550	109,822	32,276	40,265	27,409
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	-	-	100	100	100	-	4,904	4,904	4,904
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		-	-	-	42,253	43,257	43,257	-	(39,505)	(50,129)	(43,916)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	-	42,353	43,357	43,357	-	(34,602)	(45,225)	(39,012)
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		19,011	55,720	52,645	87,903	88,907	88,907	109,822	(2,325)	(4,960)	(11,602)
Cash/cash equivalents at the year begin:	2	-	-	-	-	-	-	-	60,490	58,165	53,205
Cash/cash equivalents at the year end:	2	19,011	55,720	52,645	87,903	88,907	88,907	109,822	58,165	53,205	41,603

References

Table A8 – Budget Cash backed reserve reconciliation:

Choose name from list - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Cash and investments available											
Cash/cash equivalents at the year end	1	19,011	55,720	52,645	87,903	88,907	88,907	109,822	58,165	53,205	41,603
Other current investments > 90 days		2,608	3,144	4,320	(24,255)	(26,263)	(26,263)	(4,074)	(5,315)	(2,060)	4,184
Non current investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		21,619	58,864	56,965	63,648	62,644	62,644	105,748	52,849	51,145	45,787
Application of cash and investments											
Trade payables from Non-ex change transactions: Op		-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	8,349	11,257	15,006	(4,135)	(2,366)	(2,366)	8,613	(30,895)	(31,139)	(29,619)
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		8,349	11,257	15,006	(4,135)	(2,366)	(2,366)	8,613	(30,895)	(31,139)	(29,619)
Surplus(shortfall)		13,269	47,607	41,959	67,784	65,011	65,011	97,135	83,745	82,284	75,406

References

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Table A9 – Budget Asset Management:

EC126 Ngqushwa - Table A9 Asset Management

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
CAPITAL EXPENDITURE	1	545,422	603,646	602,526	29,788	31,352	31,352	32,068	43,599	38,187
Total New Assets		330,284	383,169	369,195	12,469	12,533	12,533	9,302	16,304	17,706
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	12,865	2,358	-	-	-	5,543	11,826	11,304
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	348	365	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		231	231	1,119	-	-	-	435	-	-
Infrastructure		330,284	376,268	372,870	12,469	12,533	12,533	15,627	28,495	29,010
<i>Community Facilities</i>		149,205	158,800	159,188	9,004	10,140	10,140	8,007	6,157	-
<i>Sport and Recreation Facilities</i>		14,337	14,337	14,337	-	-	-	-	-	-
Community Assets		163,542	173,137	173,523	9,004	10,140	10,140	8,007	6,157	-
<i>Heritage Assets</i>		0	0	0	250	250	250	176	185	193
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
Investment properties		-	70	70	1,700	1,635	1,635	2,375	2,419	2,533
<i>Operational Buildings</i>		-	-	-	-	-	-	-	-	-
<i>Housing</i>		-	70	70	1,700	1,635	1,635	2,375	2,419	2,533
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		1,188	1,188	1,188	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
<i>Computer Equipment</i>		3,884	3,990	4,173	575	1,025	1,025	469	492	515
<i>Furniture and Office Equipment</i>		7,554	7,333	7,380	900	800	800	1,396	1,464	1,533
<i>Machinery and Equipment</i>		21,723	24,070	24,730	890	890	890	191	365	201
Transport Assets		12,052	12,630	13,895	4,000	4,080	4,080	3,826	4,014	4,202
<i>Land</i>		4,963	4,963	4,896	-	-	-	-	-	-
<i>Zoo's, Marine and Non-biological Animals</i>		-	-	-	-	-	-	-	-	-
<i>Mature</i>		-	-	-	-	-	-	-	-	-
<i>Immature</i>		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	(0)	(0)	(0)	-	-	-	-	-	-
<i>Roads Infrastructure</i>		(0)	(0)	(0)	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		(0)	(0)	(0)	-	-	-	-	-	-
<i>Community Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Sport and Recreation Facilities</i>		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
<i>Heritage Assets</i>		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		-	-	-	-	-	-	-	-	-
<i>Housing</i>		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
<i>Computer Equipment</i>		-	-	-	-	-	-	-	-	-
<i>Furniture and Office Equipment</i>		-	-	-	-	-	-	-	-	-
<i>Machinery and Equipment</i>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<i>Land</i>		-	-	-	-	-	-	-	-	-
<i>Zoo's, Marine and Non-biological Animals</i>		-	-	-	-	-	-	-	-	-
<i>Mature</i>		-	-	-	-	-	-	-	-	-
<i>Immature</i>		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-

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Total Upgrading of Existing Assets	6	-	-	-	12,465	11,905	11,905	2,285	-	-
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	1,200	640	640	297	-	-
Sport and Recreation Facilities		-	-	-	11,265	11,265	11,265	1,988	-	-
Community Assets		-	-	-	12,465	11,905	11,905	2,285	-	-
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		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	545,421	603,646	602,526	42,253	43,257	43,257	34,353	43,590	38,187
<i>Roads Infrastructure</i>		330,284	363,169	369,195	12,469	12,533	12,533	9,302	16,304	17,706
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	12,865	2,356	-	-	-	5,543	11,826	11,304
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	349	365	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		231	231	1,119	-	-	-	435	-	-
Infrastructure		330,515	376,265	372,670	12,469	12,533	12,533	15,627	28,495	29,010
Community Facilities		149,205	158,800	159,188	10,204	10,779	10,779	8,304	6,157	-
Sport and Recreation Facilities		14,337	14,337	14,337	11,265	11,265	11,265	1,988	-	-
Community Assets		163,642	173,137	173,526	21,469	22,044	22,044	10,292	6,157	-
Heritage Assets		0	0	0	250	250	250	176	185	193
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	70	70	1,700	1,635	1,635	2,375	2,419	2,533
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	70	70	1,700	1,635	1,635	2,375	2,419	2,533
Biological or Cultivated Assets		1,188	1,188	1,188	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		3,884	3,990	4,173	575	1,025	1,025	469	492	515
Furniture and Office Equipment		7,554	7,333	7,380	900	800	800	1,396	1,484	1,533
Machinery and Equipment		21,723	24,070	24,730	890	890	890	191	365	201
Transport Assets		12,062	12,630	13,885	4,000	4,080	4,080	3,826	4,014	4,202
Land		4,363	4,963	4,895	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		545,421	603,646	602,526	42,253	43,257	43,257	34,353	43,590	38,187

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ASSET REGISTER SUMMARY - PPE (WDV)	5	281,747	333,769	325,980	318,823	319,827	319,827	319,889	327,100	319,657
<i>Roads Infrastructure</i>		115,179	140,732	158,101	12,469	12,533	12,533	(23,249)	(17,841)	(18,044)
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	12,865	2,356	-	-	-	5,341	11,615	11,083
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	348	366	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		231	231	-	-	-	-	435	-	-
<i>Information and Communication Infrastructure</i>		231	231	1,119	-	-	-	-	-	-
Infrastructure		115,410	153,828	161,577	12,469	12,533	12,533	(17,125)	(5,862)	(6,961)
Community Assets		109,832	113,584	108,338	21,469	22,044	22,044	10,026	5,878	(292)
Heritage Assets		0	0	0	0	0	0	0	0	0
Investment properties		33,293	43,342	33,726	49,285	49,285	49,285	33,679	33,678	33,974
Other Assets		-	340	279	1,000	1,000	1,000	(3,625)	(3,885)	(4,068)
Biological or Cultivated Assets		1,188	1,188	1,188	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		1,052	575	265	575	1,025	1,025	(337)	(353)	(370)
Furniture and Office Equipment		2,488	2,003	1,916	1,350	1,185	1,185	1,284	1,347	1,410
Machinery and Equipment		4,997	6,450	6,132	228,695	228,695	228,695	293,003	293,169	292,986
Transport Assets		4,983	3,976	4,523	4,000	4,080	4,080	2,984	3,130	3,277
Land		8,504	8,504	8,438	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	281,747	333,769	325,980	318,823	319,827	319,827	319,889	327,100	319,657
EXPENDITURE OTHER ITEMS		51,651	22,931	19,204	44,094	44,914	44,914	46,234	48,599	50,883
Depreciation	7	49,166	20,451	17,137	40,349	40,349	40,349	41,366	43,393	45,433
Repairs and Maintenance by Asset Class	3	2,485	2,480	2,067	3,745	4,565	4,565	4,868	5,206	5,451
<i>Roads Infrastructure</i>		215	2	146	885	805	805	1,197	1,255	1,314
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		281	571	255	510	510	510	610	639	670
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		496	573	402	1,395	1,315	1,315	1,806	1,895	1,984
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	647	779	815
Operational Buildings		853	702	145	978	978	978	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		853	702	145	978	978	978	647	779	815
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		143	142	78	293	393	393	413	433	453
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	26	27	30	30	30	60	63	66
Transport Assets		994	1,038	1,416	1,049	1,849	1,849	1,942	2,037	2,133
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		51,651	22,931	19,204	44,094	44,914	44,914	46,234	48,599	50,883

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Table A10 – Basic Service Delivery

EC126 Ngqushwa - Table A10 Basic service delivery measurement

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Household service targets	1									
Water:										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)	2									
Using public tap (at least min. service level)	4									
Other water supply (at least min. service level)	4									
<i>Minimum Service Level and Above sub-total</i>										
Using public tap (< min. service level)	3									
Other water supply (< min. service level)	4									
No water supply										
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5									
Sanitation/sewage:										
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		(465,424)	(301,463)	(341,607)	1,358,252	1,358,252	1,358,252	1,358,252	1,415,299	1,477,572
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5	(465,424)	(301,463)	(341,607)	1,358,252	1,358,252	1,358,252	1,358,252	1,415,299	1,477,572
Energy:										
Electricity (at least min. service level)										
Electricity - prepaid (min. service level)										
<i>Minimum Service Level and Above sub-total</i>				6,500	6,500	6,500	5,000,000	5,000,000	5,000,000	
Electricity (< min. service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
<i>Below Minimum Service Level sub-total</i>				6,500	6,500	6,500	5,000,000	5,000,000	5,000,000	
Total number of households	5			6,500	6,500	6,500	5,000,000	5,000,000	5,000,000	
Refuse:										
Removed at least once a week							246,495	246,495	246,495	
<i>Minimum Service Level and Above sub-total</i>							246,495	246,495	246,495	
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						246,495	246,495	246,495	
Households receiving Free Basic Service	7									
Water (6 kilolitre per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
Informal Settlements										
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitre per indigent household per month)										
Sanitation (free sanitation service to indigent households)										
Electricity/other energy (50kwh per indigent household per month)										
Refuse (removed once a week for indigent households)										
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBS provided	8									
Highest level of free service provided per household										
Property rates (R value threshold)										
Water (kilolitre per household per month)										
Sanitation (kilolitre per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of subsidised services provided (R'000)	9									
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		(301)	(342)	(366)	(1,358)	(1,358)	(1,358)	(1,399)	(1,441)	(1,399)
Water (in excess of 6 kilolitre per indigent household per month)										
Sanitation (in excess of free sanitation service to indigent households)										
Electricity/other energy (in excess of 50 kwh per indigent household per month)										
Refuse (in excess of one removal a week for indigent households)										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of subsidised services provided	6	(301)	(342)	(366)	(1,358)	(1,358)	(1,358)	(1,399)	(1,441)	(1,399)

Part 2 – Supporting Documentations

2.1 Overview of the budget process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition, Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in Section 53 of the Act. Ngqushwa LM Budget Steering Committee was established and is functioning.

2.1.1 Budget Process Overview

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year a time schedule that sets out the process to revise the IDP and prepare the budget. The municipality's Budget and IDP process plan was tabled in a Council and approved on 31 August 2022 and the municipality is using it as a guidance for meetings and reporting's deadline.

2.1.2 IDP, Service Delivery and Budget Implementation Plan

The Municipality IDP is its primary strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is rolled out into objectives, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan. Ngqushwa Local Municipality Process Plan include the following key IDP processes and deliverables:

- Registration of community needs;
- Compilation of departmental business plans including key performance indicators and targets;
- Financial planning and budgeting process;
- Public participation process;

- Compilation of the SDBIP, and
- Review of the performance management and monitoring processes.

The Municipality IDP has been implemented taken into a business and financial planning process leading up to the 2023/24 final MTREF, based on the approved 2022/23 final MTREF, Mid-year Review and adjustments budget. The business planning process has subsequently been refined in the light of current economic circumstances and the resulting revenue projections.

With the compilation of the 2023/24 final MTREF, each department had to review the business planning process, including the setting of priorities and targets after reviewing the mid-year and second quarter performance against the 2022/23 Departmental Service Delivery and Budget Implementation Plan. Business planning links back to priority needs and master planning, and essentially informed the detail operating budget appropriations and three-year capital programme.

2.1.3 Financial Modelling and Key Planning Drivers

As part of the compilation of the 2023/24 final MTREF, extensive financial modelling was undertaken to ensure affordability and long-term financial sustainability. The following key factors and planning strategies have informed the compilation of the 2023/24 final MTREF:

- Economic climate and trends (i.e. inflation, Eskom increases, household debts, impact of load shedding);
- The approved 2022/23 final budget and performance against the SDBIP;
- Performance trends;
- Debtor payment levels;
- The need for tariff increases versus the ability of the community to pay for the services;
- Improving and sustainable service delivery;
- Policy priorities, strategic objectives and
- Assets maintenance.

2.2 Overview of alignment of final budget with final IDP

FINAL IDP 2023/2024

Section 25 of the Municipal Systems Act, 32 of 2000 requires that Municipalities in South Africa develop 5-year strategic plans (IDP's) and review these plans annually in terms of section 34. The IDP must align the resources and the capacity of a municipality to its overall development aims and guide the budget of the municipality.

The final 2023/24 Integrated Development Plan (IDP) has been reviewed following the Institutional strategic planning session that was held at Mphekweni Resort from the 20-24 February 2023 and many interactions with various stakeholders as reflected in the 2023/2024 Ngqushwa Local Municipality IDP/Budget and PMS process plan.

The final plan considers the revised institutional strategic objectives and sector plans as discussed and agreed on during the strategic planning session. It also takes into consideration assessment results performed by EC COGTA on 2022/23 – 2026/27 Ngqushwa IDP.

SDBIP 2023/2024

The Municipality is required to develop a Service Delivery and Budget Implementation Plan (SDBIP) to show the following: expenditure for the operating and capital budgets, quarterly service delivery targets and performance indicators. It also serves as a formal link between organizational performance and the budget.

The alignment process resulted in the compilation of the SDBIP and Departmental Scorecards. The alignment of the budget with the IDP has been achieved through the development of the municipality's IDP strategic objectives. The plans are aligned to National, Provincial and District Plans.

2.3 FBS -Free Basic Services: basic social services package for indigent households

The municipality has budgeted R5 000 000 for indigent relief. The plan of the municipality is to register 5000 indigent households for 2023/24 financial year. The registration programme started in March 2023; almost all wards are registered and (+-) four villages left for registration as at end of May 2023.

In terms of Ngqushwa municipality's indigent policy registered households are entitled for **50kWh** of electricity and **R142.45** for refuse removal.

2.4 Overview of budget related policies

Ngqushwa Local Municipality Council, has to act in terms of section 75A of the Local Government; Municipal Systems Act (Act 32 of 2000) to approve and adopts the following final budget related policies with effect from 1 July 2023 in line with section 17(2) (e) when final budget is tabled in terms of 24 2(v):

- Final Budget policy 2023/24
- Final virement policy 2023/24
- Final Credit control, debt Collection, Impairment and Bad Debt Write Off policy 2023/24
- Final Expenditure policy 2023/24
- Final Property rates policy 2023/24
- Final Indigent policy 2023/24
- Final Supply Chain Management policy 2023/24
- Final Asset Management policy 2023/24
- Final Insurance policy 2023/24
- Final Tariff policy 2023/24
- Final Subsistence and travel allowance policy 2023/24
- Final Investment and cash management policy 2023/24
- Final UIF&W strategy/policy 2023/24
- Final Long term financial plan 2023/24
- Final Cost Containment policy 2023/24

2.5 Overview of budget assumptions

2.5.1 General inflation outlook and its impact on the municipal activities

There are five key factors that have been taken into consideration in the compilation of the 2023/24 final MTREF:

- 📌 National Government Macro Economic targets;
- 📌 The general inflationary outlook and its impact in Ngqushwa residents and businesses;
- 📌 The impact of municipal cost drivers;
- 📌 The increase in tariffs; and
- 📌 The increase in employee's related costs and in remuneration of Councillors.

2.5.2 Collection rate for revenue services

The base assumption is that tariff and rating increases will increase at a rate slightly lesser than CPI over the long term. It is also assumed that current economic conditions, and relatively controlled inflationary conditions, will continue for the forecasted term.

The rate of revenue collection is currently expressed as a percentage (95%) of annual billings. Cash flow is assumed to be 95% of billings, plus an increased collection of arrear debt from the revised collection and credit control policy.

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2.6 Overview of budget funding

Breakdown of the Operating Revenue over the MTREF

EC126 Ngqushwa - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue											
Exchange Revenue											
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	1,477	1,425	1,587	1,521	1,521	1,521	1,110	1,582	1,630	1,695
Sale of Goods and Rendering of Services		(6,266)	(2,894)	(9,796)	4,746	4,746	4,746	42	4,761	4,761	4,761
Agency services		316	418	401	582	582	582	366	582	582	582
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets		1,836	1,901	2,699	4,724	6,224	6,224	3,146	6,224	6,224	6,224
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		969	1,086	1,142	745	745	745	348	756	745	745
Licence and permits		1,622	1,911	2,083	2,589	2,589	2,589	784	2,569	2,569	2,569
Operational Revenue		9,033	478	393	53	53	53	157	53	53	53
Non-Exchange Revenue											
Property rates	2	40,146	41,423	26,796	41,322	41,322	41,322	22,338	42,562	43,799	45,198
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		202	123	287	663	663	663	54	663	665	663
Licences or permits		-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		103,200	129,012	98,409	104,720	106,220	106,220	102,451	109,296	113,433	108,868
Interest		1,248	2,964	2,682	5,463	5,463	5,463	1,943	5,463	5,463	5,545
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and grants)		153,844	177,848	125,691	167,098	169,098	169,098	132,789	174,499	179,913	176,923

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MTREF outlook: Capital Revenue

The following table is a breakdown of the funding composition of the 2023/24 final MTREF capital programme:

Breakdown of the Capital Revenue over the MTREF

Vote Description R Thousand	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	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	7										
Single-year expenditure to be appropriated	2										
Vote 1 - Municipal governance and administration			15								
Vote 2 - Finance and administration		142,647	38,452	(420)	5,875	6,405	6,405	6,405	6,221	6,244	6,356
Vote 3 - Corporate services		15	748		1,350	250	250	250	176	185	193
Vote 4 - Community Services		219	26		11,265	11,265	11,265	11,265	2,327		
Vote 5 - Community Services		4,892	(440)	192	10,594	11,169	11,169	11,169	8,478	6,613	96
Vote 6 - Infrastructure Basic Services		(9,702)	21,424	(592)	13,189	14,168	14,168	14,168	17,150	30,549	31,543
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		138,070	58,225	(1,120)	42,283	43,257	43,257	43,257	34,353	43,590	38,187
Total Capital Expenditure - Vote		138,070	58,225	(1,120)	42,283	43,257	43,257	43,257	34,353	43,590	38,187
Capital Expenditure - Functional											
Governance and administration		142,662	37,215	(420)	7,225	6,655	6,655	578,754	6,390	8,429	6,549
Executive and council			15					23			
Finance and administration		142,662	37,200	(420)	7,225	6,655	6,655	578,731	6,368	8,429	6,549
Internal audit											
Community and public safety		5,111	(842)	192	20,269	21,404	21,404	9,513	10,412	8,522	
Community and social services		4,892	(868)	192	9,004	10,140	10,140	7,315	8,355	8,522	
Sport and recreation		219			11,265	11,265	11,265	2,172	1,988		
Public safety											
Housing			26					26	70		
Health											
Economic and environmental services		(7 12)	8,489	9,617	12,469	13,533	13,533	25,500	11,049	18,128	19,616
Planning and development						1,000	1,000		1,748	1,824	1,910
Road transport		(7 12)	8,489	9,617	12,469	12,533	12,533	25,500	9,302	16,304	17,706
Environmental protection											
Trading services		(8,991)	13,363	(10,509)	2,290	1,665	1,665	3,114	6,494	12,512	12,072
Energy sources		(8,991)	12,935	(10,509)	700	635	635	2,426	6,109	12,421	11,927
Water management											
Waste water management											
Waste management			428		1,590	1,030	1,030	688	364	91	95
Other											
Total Capital Expenditure - Functional	3	138 070	58 225	(1 120)	42 283	43 257	43 257	616 881	34 353	43 590	38 187
Funded by:											
National Government		(4,740)	20,560	(2,862)	34,038	33,538	33,538	35,586	24,876	34,287	29,010
Provincial Government											
District Municipality											
Transfers and subsidies - capital (monetary advances) (Nat / Prov Departm Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)											
Transfers recognised - capital	4	(4,740)	20,560	(2,862)	34,038	33,538	33,538	35,586	24,876	34,287	29,010
Borrowing	6										
Internally generated funds	6	142,810	37,655	1,742	8,215	9,719	9,719	581,295	9,477	9,304	9,177
Total Capital Funding	7	138,070	58,225	(1,120)	42,283	43,257	43,257	616,881	34,353	43,590	38,187

References:

2.7 Legislation compliance status

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

1. In - year reporting

- ❖ The municipality is fully complying with National Treasury by making sure that all required reports are submitted in a prescribed format and are loaded in National Treasury reporting system.
- ❖ Section 71 reporting to the Executive Mayor (within 10 working days) has improved and includes monthly published financial performance (reports) on the website.

2. Internship programme

- ❖ The Municipality is participating in the Municipal Financial Management Internship programme and has employed five interns undergoing training in various divisions of Budget and Treasury Department.

3. Budget and Treasury Office

- ❖ The Budget and Treasury Office has been since established in accordance with the MFMA.

4. Audit Committee

- ❖ Audit Committee has been established and is fully functional.

5. Service Delivery and Budget Implementation Plan

- ❖ The detailed 2023/24 SDBIP document will be submitted to the Mayor 28 days after the approval of the final IDP and Budget.

6. Annual Report

- ❖ Annual report is being compiled in terms of the MFMA and National Treasury requirements.

7. Policies

- ❖ The municipality has approved policies in place and they are implemented.

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2.8 FINAL BUDGET NON – FINANCIAL SUPPORTING TABLES

Table SA 1 – Budgeted Financial Performance

EC126 Nqgushwa - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand											
REVENUE ITEMS:											
<u>Non-exchange revenue by source</u>											
Exchange Revenue	6										
Total Property Rates		40,448	41,765	26,162	42,680	42,680	42,680	22,603	43,961	45,240	45,597
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		(301)	(342)	(368)	(1,358)	(1,358)	(1,358)	(265)	(1,399)	(1,441)	(1,399)
Net Property Rates		40,146	41,423	25,796	41,322	41,322	41,322	22,338	42,562	43,799	44,198
<u>Exchange revenue service charges</u>											
Service charges - Electricity	6										
Total Service charges - Electricity		-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Electricity		-	-	-	-	-	-	-	-	-	-
Service charges - Water	6										
Total Service charges - Water		-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Water		-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management											
Total Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	6										
Total refuse removal revenue		1,477	1,425	1,597	1,521	1,521	1,521	1,110	1,582	1,630	1,695
Total landfill revenue		-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of one removal a week to indigent households)		-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (removed once a week to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Waste Management		1,477	1,425	1,597	1,521	1,521	1,521	1,110	1,582	1,630	1,695
EXPENDITURE ITEMS:											
Employee related costs	2										
Basic Salaries and Wages		51,597	49,530	52,241	56,566	56,566	56,566	37,536	61,473	66,022	70,776
Pension and UIF Contributions		7,715	7,758	7,886	8,119	8,119	8,119	5,785	8,761	9,409	10,087
Medical Aid Contributions		3,106	3,238	3,295	3,359	3,359	3,359	2,305	3,625	3,893	4,173
Overtime		648	676	724	763	763	763	492	624	884	948
Performance Bonus		3,587	3,956	3,975	4,080	4,080	4,080	2,933	4,402	4,728	5,069
Motor Vehicle Allowance		2,570	2,636	2,641	2,600	2,600	2,600	1,857	2,770	2,976	3,169
Cellphone Allowance		321	405	401	361	361	361	316	300	419	449
Housing Allowances		143	186	193	113	113	113	134	122	131	140
Other benefits and allowances		22	23	34	36	36	36	18	38	41	44
Payments in lieu of leave		2,602	2,497	2,035	1,683	1,683	1,683	302	3,116	3,346	3,560
Long service awards		480	201	554	144	144	144	169	156	167	179
Post-retirement benefit obligations	4	-	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-	-
sub-total	5	72,760	71,107	74,088	77,825	77,825	77,825	51,846	85,676	92,016	98,613
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-
Total Employee related costs	1	72,760	71,107	74,088	77,825	77,825	77,825	51,846	85,676	92,016	98,613

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Depreciation and amortisation											
Depreciation of Property, Plant & Equipment		49,166	20,451	17,137	40,349	40,349	40,349	8,576	41,366	43,393	45,433
Lease amortisation		-	-	-	-	-	-	-	-	-	-
Capital asset impairment		-	-	-	-	-	-	-	-	-	-
Total Depreciation and amortisation	1	49,166	20,451	17,137	40,349	40,349	40,349	8,576	41,366	43,393	45,433
Bulk purchases - electricity											
Electricity bulk purchases		-	-	-	-	-	-	-	-	-	-
Total bulk purchases	1	-	-	-	-	-	-	-	-	-	-
Transfers and grants											
Cash transfers and grants		50	-	-	55	-	-	-	-	-	-
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-	-
Total transfers and grants	1	50	-	-	55	-	-	-	-	-	-
Contracted Services											
Outsourced Services		7,018	5,902	3,639	8,767	7,466	7,466	3,717	8,529	8,947	9,367
Consultants and Professional Services		8,871	10,562	8,114	8,756	9,362	9,362	6,391	9,898	9,754	10,212
Contractors		4,006	3,829	5,427	7,361	7,769	7,769	3,075	8,231	8,814	9,095
Total contracted services		19,895	20,293	17,180	24,885	24,598	24,598	13,183	26,658	27,515	28,675
Operational Costs											
Collection costs		-	-	-	-	-	-	-	-	-	-
Contributions to 'other' provisions		-	-	-	-	-	-	-	-	-	-
Audit fees		-	-	-	-	-	-	-	-	-	-
Other Operational Costs		19,414	21,688	24,875	29,452	32,221	32,221	16,816	33,170	33,488	34,934
Total Operational Costs	1	19,414	21,688	24,875	29,452	32,221	32,221	16,816	33,170	33,488	34,934
Repairs and Maintenance by Expenditure Item											
Employee related costs	8	-	-	-	-	-	-	-	-	-	-
Inventory Consumed (Project Maintenance)		2,485	2,480	2,067	3,745	4,565	4,565	-	4,868	5,206	5,451
Contracted Services		-	-	-	-	-	-	-	-	-	-
Other Expenditure		-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	9	2,485	2,480	2,067	3,745	4,565	4,565	-	4,868	5,206	5,451

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Table SA2 – Financial Performance Budget (revenue sources/expenditure type & dept.)

EC126 Ngqushwa - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	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 - Infrastructur e 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]	Total
R thousand	1																
Revenue																	
Exchange Revenue																	
Service charges - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	1 562	-	-	-	-	-	-	-	-	-	-	1 562
Service charges - Waste Management		-	-	-	261	32	-	-	-	-	-	-	-	-	-	-	4 761
Sale of Goods and Rendering of Services		-	4 438	-	-	-	582	-	-	-	-	-	-	-	-	-	582
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6 224
Interest earned from Current and Non Current Assets		-	6 224	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	755
Rental from Fixed Assets		-	408	-	-	266	-	-	-	-	-	-	-	-	-	-	2 569
Licence and permits		-	179	-	-	-	2 380	-	-	-	-	-	-	-	-	-	53
Operational Revenue		-	53	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue																	42 562
Property rates		-	42 562	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	653
Fines, penalties and forfeits		-	-	-	11	-	643	-	-	-	-	-	-	-	-	-	-
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	108 296
Transfer and subsidies - Operational		-	108 604	191	-	500	-	-	-	-	-	-	-	-	-	-	5 463
Interest		-	5 463	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	174 469
Total Revenue (excluding capital transfers and contributions)			188 022	191	302	2 371	3 614										
Expenditure																	(65 676)
Employee related costs		(18 522)	(13 434)	(16 334)	(12 500)	(15 757)	(8 816)	-	-	-	-	-	-	-	-	-	(11 273)
Remuneration of councillors		(11 273)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1 800)
Inventory consumed		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(41 306)
Debt impairment		-	(1 800)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation		-	(41 366)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(26 550)
Contracted services		(7 084)	(10 720)	(3 870)	(1 213)	(2 218)	(1 540)	-	-	-	-	-	-	-	-	-	(2 100)
Transfers and subsidies		-	(2 100)	-	-	-	-	-	-	-	-	-	-	-	-	-	(31 170)
Irrecoverable debts written off		(6 158)	(6 368)	(11 779)	(1 534)	(1 000)	(5 594)	-	-	-	-	-	-	-	-	-	-
Operational costs		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(202 049)
Total Expenditure		(43 147)	(76 416)	(30 363)	(15 338)	(19 006)	(17 155)										376 543
Surplus/(Deficit)		43 147	244 438	31 175	15 639	21 376	20 768										
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		43 147	244 438	31 175	15 639	21 376	20 768										

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Table SA3 – Supporting details to Budgeted Financial Position

Choose name from list - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'											
Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R (thousand)											
ASSETS											
Trade and other receivables from exchange transactions											
Electricity		-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-
Waste		1 641	2 054	2 540	608	(913)	(913)	2 776	1 582	1 630	1 696
Waste Water		-	-	-	-	-	-	-	-	-	-
Other trade receivables from exchange transactions		1 650	1 829	3 229	-	-	-	2 738	923	1 301	1 950
Gross: Trade and other receivables from exchange transactions		3 291	3 883	5 772	608	(913)	(913)	5 514	2 505	2 931	3 746
Less: Impairment for debt		(2 672)	(922)	(919)				(911)	(400)	(426)	(433)
Impairment for Electricity		-	-	-	-	-	-	-	-	-	-
Impairment for Water		-	-	-	-	-	-	-	-	-	-
Impairment for Waste		(425)	(582)	(700)	-	-	-	(700)	(400)	(426)	(433)
Impairment for Waste Water		-	-	-	-	-	-	-	-	-	-
Impairment for other trade receivables from exchange transactions		(2 247)	(234)	(219)	-	-	-	(21)	-	-	-
Total net Trade and other receivables from Exchange Transactions		619	2 838	4 817	608	(913)	(913)	4 553	2 125	2 541	2 308
Receivables from non-exchange transactions											
Property rates		12 327	13 050	11 005	9 898	(2 180)	(2 180)	18 117	3 037	3 548	3 540
Less: Impairment of Property rates		0	0	0	-	-	-	0	(1 400)	(1 489)	(1 538)
Net Property rates		12 327	13 050	11 005	9 898	(2 180)	(2 180)	18 117	2 237	2 079	2 002
Other receivables from non-exchange transactions		58	109	241	-	643	643	241	-	-	-
Impairment for other receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-
Net other receivables from non-exchange transactions		58	109	241		643	643	241			
Total net Receivables from non-exchange transactions		12 425	13 159	11 246	9 898	(1 540)	(1 540)	18 358	2 237	2 079	2 002
Inventory											
Water											
Opening Balance		-	-	-	-	-	-	-	-	-	-
System Input Volume		-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-
Bulk Purchases		-	-	-	-	-	-	-	-	-	-
Natural Sources		-	-	-	-	-	-	-	-	-	-
Authorised Consumption											
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 Losses											
Apparent losses											
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 Customer Meter		-	-	-	-	-	-	-	-	-	-
Data Transfer and Management Errors		-	-	-	-	-	-	-	-	-	-
Unavoidable Annual Real Losses		-	-	-	-	-	-	-	-	-	-
Non-revenue Water											
Closing Balance Water											

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Agricultural										
Opening Balance	-	-	-	-	-	-	-	-	-	-
Acquisitions	-	-	-	-	-	-	-	-	-	-
Issues	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-
Write-offs	-	-	-	-	-	-	-	-	-	-
Closing balance - Agricultural	-	-	-	-	-	-	-	-	-	-
Consumables										
Standard Rated										
Opening Balance	-	-	-	-	-	-	-	-	-	-
Acquisitions	-	-	-	-	-	-	-	-	-	-
Issues	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-
Write-offs	-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Standard Rated	-	-	-	-	-	-	-	-	-	-
Zero Rated										
Opening Balance	-	-	-	-	-	-	-	-	-	-
Acquisitions	-	-	-	-	-	-	-	-	-	-
Issues	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-
Write-offs	-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-
Finished Goods										
Opening Balance	-	-	-	-	-	-	-	-	-	-
Acquisitions	-	-	-	-	-	-	-	-	-	-
Issues	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-
Write-offs	-	-	-	-	-	-	-	-	-	-
Closing balance - Finished Goods	-	-	-	-	-	-	-	-	-	-
Materials and Supplies										
Opening Balance	15,459	15,459	15,459	15,459	15,459	15,459	15,459	15,459	15,459	15,459
Acquisitions	-	-	-	-	-	-	-	-	-	-
Issues	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-
Write-offs	-	-	-	-	-	-	-	-	-	-
Closing balance - Materials and Supplies	15,459	15,459	15,459	15,459	15,459	15,459	15,459	15,459	15,459	15,459
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	15,459	15,459	15,459	15,459	15,459	15,459	15,459	15,459	15,459	15,459
Property, plant and equipment (PPE)										
PPE at cost valuation (excl. finance leases)	528 813	563 978	562 858	269 558	270 502	270 562	597 214	327 529	396 796	351 363
Less: recognised as PPE	-	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation	281 547	294 719	291 798	-	-	-	300 369	41 318	43 343	45 380
Total Property, plant and equipment (PPE)	247 266	269 259	271 060	269 558	270 502	270 562	296 845	286 211	293 453	285 983

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LIABILITIES											
Current liabilities - Financial liabilities											
Short term loans (other than bank overdraft)											
	-	-	-	-	-	-	-	-	-	-	
Current portion of long-term liabilities											
	-	-	-	-	-	-	-	-	-	-	
Total Current liabilities - Financial liabilities											
	-	-	-	-	-	-	-	-	-	-	
Trade and other payables from exchange transactions											
	5	8,349	11,257	15,006	7,573	7,573	7,573	8,613	12,594	12,418	14,044
Trade and other payables from exchange transactions											
		-	-	-	-	-	-	-	-	-	-
Other trade payables from exchange transactions											
		8,745	10,932	-	-	-	-	14,804	-	-	-
Trade payables from Non-exchange transactions: Unspent conditions											
		-	-	-	-	-	-	-	-	-	-
Trade payables from Non-exchange transactions: Other											
		194	(17)	-	-	-	-	10	923	921	921
VAT											
	2	17,289	22,172	15,006	7,573	7,573	7,573	23,427	13,516	13,339	14,965
Total Trade and other payables from exchange transactions											
	4	-	-	-	-	-	-	-	-	-	-
Non current liabilities - Financial liabilities											
Borrowing											
		-	-	-	-	-	-	-	-	-	-
Other financial liabilities											
		-	-	-	-	-	-	-	-	-	-
Total Non current liabilities - Financial liabilities											
		-	-	-	-	-	-	-	-	-	-
Provisions											
Retirement benefits											
		-	-	-	-	-	-	-	-	-	-
Reduce landfill site rehabilitation											
		10,384	11,142	11,966	11,142	11,142	11,142	11,956	11,590	11,700	11,899
Other											
		3,586	3,606	3,937	3,606	3,606	3,606	3,937	3,702	3,702	3,800
Total Provisions											
		13,970	14,748	15,893	14,748	14,748	14,748	15,893	15,292	15,402	15,699
CHANGES IN NET ASSETS											
Accumulated surplus/(deficit)											
Accumulated surplus/(deficit) - opening balance											
		38,167	38,167	38,167	-	-	-	(38,167)	379,591	381,203	380,693
GRAP adjustments											
		-	-	-	-	-	-	-	-	-	-
Reclassified balance											
		38,167	38,167	38,167	-	-	-	(38,167)	379,591	381,203	380,693
Surplus/(Deficit)											
		(72,546)	33,519	(1,702)	13,029	12,103	12,103	49,985	1,305	6,940	(7,931)
Transfers to/from Reserves											
		222,217	274,013	274,013	(375,227)	(307,408)	(307,408)	274,013	-	-	-
Depreciation offsets											
		-	-	-	-	-	-	-	-	-	-
Other adjustments											
		-	-	-	-	-	-	-	-	-	-
Accumulated Surplus/(Deficit)											
	1	237,838	345,699	310,478	(363,199)	(295,305)	(295,305)	(262,199)	380,896	388,143	372,762
Reserves											
Housing Development Fund											
		-	-	-	-	-	-	-	-	-	-
Capital replacement											
		-	-	-	-	56,979	(56,979)	-	-	-	-
Self-insurance											
		-	-	-	-	-	-	-	-	-	-
Other reserves											
		-	-	-	-	-	-	-	-	-	-
Revaluation											
		-	-	-	-	-	-	-	-	-	-
Total Reserves											
	2	-	-	-	-	(56,979)	(56,979)	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY											
	2	237,838	345,699	310,478	(363,199)	(352,284)	(352,284)	(262,199)	380,896	388,143	372,762

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Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

EC126 Ngqushwa - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Default	A comprehensive, responsive and sustainable social protection system	13	-	(301)	(342)	(366)	(1,358)	(1,358)	(1,358)	(1,399)	(1,441)	(1,399)
Default	Responsive, accountable, effective and efficient local government	9	-	158,472	181,540	152,504	202,394	203,894	203,894	204,506	220,784	218,168
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	158,171	181,198	152,138	201,036	202,536	202,536	203,106	219,343	216,769

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Table SA5 – Reconciliation of IDP strategies and objectives (operating budget)

Choose name from list - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
	A comprehensive, responsive and sustainable social protection system	13	-	-	-	-	20	20	20	31	33	34
	An efficient, effective and development-oriented public service	12	-	-	-	-	50	50	50	53	55	58
	Sustainable human settlements and improved quality of household life	8	-	-	2	8	60	60	60	63	66	69
To provide easily accessible new facilities that accommodate persons with disabilities whilst adapting, upgrading and maintaining existing ones.	An efficient, effective and development-oriented public service	12	-	687	110	116	776	776	776	435	558	582
Default	An efficient, effective and development-oriented public service	12	-	-	41	-	50	50	50	53	55	58
Default	Responsive, accountable, effective and efficient local government	9	-	-	-	10,509	-	-	-	-	-	-
Default	Sustainable human settlements and improved quality of household life	8	-	309	(19)	378	10	10	10	11	11	12
Ensuring sound financial planning and reporting through budget management best practices and interdepartmental coordination.	A skilled and capable workforce to support an inclusive growth path	5	-	176	9	95	156	156	156	164	172	180
Ensuring sound financial planning and reporting through budget management best practices and interdepartmental coordination.	An efficient, effective and development-oriented public service	12	-	1,714	3,544	3,278	2,060	2,060	2,060	1,450	-	-
Ensuring sound financial planning and reporting through budget management best practices and interdepartmental coordination.	Sustainable human settlements and improved quality of household life	8	-	2,413	2,642	2,588	2,844	2,844	2,844	2,646	2,776	2,907
Implementation of ICT governance framework on quarterly basis	Responsive, accountable, effective and efficient local government	9	-	26	-	30	63	63	63	66	69	72
Implementing sound revenue and debt management practices through revenue maximisation.	Sustainable human settlements and improved quality of household life	8	-	3,147	3,514	4,566	5,246	5,246	5,246	5,258	5,272	5,284
M/M007	Responsive, accountable, effective and efficient local government	9	-	388	301	649	638	895	895	940	986	1,032
o continuously ensure mainstreaming and effective functionality of special programmes within Ngqushwa LM by 2022 and beyond	An efficient, effective and development-oriented public service	12	-	373	240	231	320	293	293	358	375	393
Payment of all Officials, Councillors and third parties within the required period.	A skilled and capable workforce to support an inclusive growth path	5	-	721	248	399	658	728	728	701	735	770
Payment of all Officials, Councillors and third parties within the required period.	An efficient, effective and development-oriented public service	12	-	125	99	60	250	350	350	368	386	404

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Payment of all Officials, Councilors and third parties within the required period.	Sustainable human settlements and improved quality of household life	a	93,386	92,249	95,525	103,973	104,753	104,753	117,963	126,667	135,302
The provision of sports and recreation facilities, parks, playing equipment and green areas are currently managed and provided by the Department of Community Services	A comprehensive, responsive and sustainable social protection system	13	228	75	266	500	500	500	525	551	577
To build and enhance the human resource capacity of the institution	A skilled and capable workforce to support an inclusive growth path	5	506	704	765	980	980	980	1,029	1,080	1,130
To build and enhance the human resource capacity of the institution	Responsive, accountable, effective and efficient local government	9	144	86	156	228	228	228	239	251	262
To continuously ensure effective, economical and compliant integrated planning	An efficient, effective and development-oriented public service	12	-	26	27	30	30	30	60	63	66
To continuously ensure effective, economical and compliant integrated planning	Responsive, accountable, effective and efficient local government	9	24	-	-	129	61	61	59	68	71
To continuously ensure mainstreaming and effective functionality of special programmes within Ngqushwa LM by 2022 and beyond	An efficient, effective and development-oriented public service	12	-	9	26	5	5	5	5	6	6
To continuously ensure that NLM has and maintains an effective process of risk management	A comprehensive, responsive and sustainable social protection system	13	-	-	-	240	385	385	504	529	554
To continuously ensure that NLM has and maintains an effective process of risk management	A skilled and capable workforce to support an inclusive growth path	5	-	-	-	400	437	437	500	525	549
To continuously promote the unearthing and nurturing of talent in various sporting codes within NLM by 2022 and beyond	An efficient, effective and development-oriented public service	12	28	-	28	171	171	171	374	392	411
To create a high-performance culture on on-going basis	Responsive, accountable, effective and efficient local government	9	83	-	7	210	11	11	12	12	13
To create a safe working environment for all employees. The objectives of the Employee Assistance and Occupational Health & Safety Office are to promote health by providing the employees with ongoing education, information and communication in all health related aspects. They are also encouraged to be proactive about their health and modify their lifestyle for their own health benefits. The office has a responsibility of ensuring a safe work environment of all the employees at work and safety during operations.	A long and healthy life for all South Africans	2	30	6	-	78	78	78	82	86	90

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To create a safe working environment for all employees. The objectives of the Employee Assistance and Occupational Health & Safety Office are to promote health by providing the employees with ongoing education, information and communication in all health related aspects. They are also encouraged to be proactive about their health and modify their lifestyle for their own health benefits. The office has a responsibility of ensuring a safe work environment of all the employees at work and safety during operations.	An efficient, effective and development-oriented public service	12	-	-	-	-	-	-	430	451	472
To create a safe working environment for all employees. The objectives of the Employee Assistance and Occupational Health & Safety Office are to promote health by providing the employees with ongoing education, information and communication in all health related aspects. They are also encouraged to be proactive about their health and modify their lifestyle for their own health benefits. The office has a responsibility of ensuring a safe work environment of all the employees at work and safety during operations.	Responsive, accountable, effective and efficient local government	9	52	116	362	451	171	171	179	188	197
To create an enabling environment that promotes the development of the local economy and facilitates job creation.	A comprehensive, responsive and sustainable social protection system	13	-	-	-	800	621	621	567	565	623
To create an enabling environment that promotes the development of the local economy and facilitates job creation.	An efficient, effective and development-oriented public service	12	161	122	-	1,006	501	501	500	605	610
To encourage and create conducive conditions for the local community to participate in the affairs of the municipality;		-	-	-	-	-	-	-	522	-	-
To encourage and create conducive conditions for the local community to participate in the affairs of the municipality;	A comprehensive, responsive and sustainable social protection system	13	-	2,330	-	-	-	-	-	-	-
To encourage and create conducive conditions for the local community to participate in the affairs of the municipality;	An efficient, competitive and responsive economic infrastructure network	6	-	-	-	-	-	-	200	210	-
To encourage and create conducive conditions for the local community to participate in the affairs of the municipality;	An efficient, effective and development-oriented public service	12	-	307	9	50	50	50	53	55	58
To encourage and create conducive conditions for the local community to participate in the affairs of the municipality;	Sustainable human settlements and improved quality of household life	8	209	10,188	307	639	639	639	671	704	737
To enhance equitable access and participation in agricultural opportunities by unlocking agricultural potential	Vibrant, equitable, sustainable rural communities contributing towards food security for all	7	35	322	135	91	131	131	120	126	132

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To ensure an effective and efficient IGR and International Relations functioning	Responsive, accountable, effective and efficient local government	9	5	-	-	3	3	3	3	3	3
To ensure that there is available skilled individual that can contribute positively to the municipality and to the nation as a whole	Responsive, accountable, effective and efficient local government	9	-	-	7	6	6	6	6	7	7
To manage the construction, repair and maintenance and operational processes with regard to roads and stormwater networks	An efficient, competitive and responsive economic infrastructure network	6	215	2	146	885	805	805	1,197	1,255	1,314
To manage the construction, repair and maintenance and operational processes with regard to roads and stormwater networks	A skilled and capable workforce to support an inclusive growth path	5	55	11	79	90	100	100	55	100	104
To manage the construction, repair and maintenance and operational processes with regard to roads and stormwater networks	Sustainable human settlements and improved quality of household life	8	6	-	-	3	3	3	3	3	3
To manage the provisioning and maintenance of electrical services to ensure the rendering of effective, efficient, economical and electrical maintenance services.	An efficient, competitive and responsive economic infrastructure network	6	281	571	255	510	510	510	610	639	670
To manage the provisioning and maintenance of electrical services to ensure the rendering of effective, efficient, economical and electrical maintenance services.	An efficient, effective and development-oriented public service	12	166	439	28	202	202	202	212	222	233
To manage the rendering of efficient and sustainable traffic and law enforcement services to all road users and public	An efficient, effective and development-oriented public service	12	18	43	18	43	43	43	45	47	49
To manage the rendering of waste management services in accordance with applicable legislation, by-laws and standards	Protect and enhance our environmental assets and natural resources	10	568	345	687	767	735	735	973	1,020	1,068
To market Ngqushwa Local Municipality as a tourism destination of choice	An efficient, effective and development-oriented public service	12	510	351	286	299	359	359	453	480	503
To procure general expenses	A comprehensive, responsive and sustainable social protection system	13	118	-	-	-	-	-	-	-	-
To procure general expenses	A skilled and capable workforce to support an inclusive growth path	5	410	318	440	601	912	912	976	1,024	1,073
To procure general expenses	An efficient, effective and development-oriented public service	12	2,784	-	-	-	-	-	-	-	-
To procure general expenses	Responsive, accountable, effective and efficient local government	9	-	-	-	-	-	-	1,800	1,888	1,977
To procure general expenses	Sustainable human settlements and improved quality of household life	8	69,300	33,389	29,696	59,793	60,979	60,979	58,478	61,239	64,117
To render a corporate fleet administration service to the Municipality	An efficient, effective and development-oriented public service	12	994	1,038	1,416	1,049	1,849	1,849	1,942	2,037	2,133
To review and implement draft to wait SPLUMA compliant Spatial Development Framework (SDF)	An efficient, effective and development-oriented public service	12	309	276	243	788	788	788	260	273	286
To strengthen communication with internal and external stakeholders	Sustainable human settlements and improved quality of household life	8	14	-	15	26	26	26	28	29	30
Allocations to other priorities											
Total Expenditure		1	180,716	153,973	153,976	188,247	190,673	190,673	204,714	214,975	227,283

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Table SA6 – Reconciliation of IDP strategic objectives and budget (capital expenditure)

EC126 Ngqushwa - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
							2,087	2,072	2,072	470	3,074	-
Default	An efficient, effective and development-oriented public service	12	-	-	-	-	-	-	-	3,263	11,826	11,304
Default	An efficient, competitive and responsive economic infrastructure network	6	-	12,865	2,356	-	-	-	-	567	595	622
Default	An efficient, effective and development-oriented public service	12	-	70	70	700	635	635	635	187	196	205
Ensuring sound financial planning and reporting through budget management best practices and interdepartmental coordination.	An efficient, effective and development-oriented public service	12	-	2,776	2,903	2,959	400	400	400	-	-	-
To create a high-performance culture on on-going basis	An efficient, effective and development-oriented public service	12	-	-	26	26	-	-	-	-	-	-
To encourage and create conducive conditions for the local community to participate in the affairs of the municipality;	A comprehensive, responsive and sustainable social protection system	13	-	-	-	-	-	-	-	522	-	-
To encourage and create conducive conditions for the local community to participate in the affairs of the municipality;	A long and healthy life for all South Africans	2	-	28,674	28,674	28,674	22,530	22,530	22,530	3,978	-	-
To encourage and create conducive conditions for the local community to participate in the affairs of the municipality;	All people in South Africa are and feel safe	3	-	0	0	0	-	-	-	-	-	-
To encourage and create conducive conditions for the local community to participate in the affairs of the municipality;	An efficient, competitive and responsive economic infrastructure network	6	-	659,395	708,187	701,003	8,142	6,400	6,400	23,512	6,903	-
To encourage and create conducive conditions for the local community to participate in the affairs of the municipality;	An efficient, effective and development-oriented public service	12	-	377,246	402,010	493,226	6,000	8,179	8,179	17,669	9,815	3,820
To encourage and create conducive conditions for the local community to participate in the affairs of the municipality;	Create a better South Africa and contribute to a better Africa and a better world	11	-	0	0	0	-	-	-	-	-	-
To ensure effective and efficient management of records	An efficient, effective and development-oriented public service	12	-	37	37	37	-	-	-	-	-	-
To ensure proper coordination of all municipal events	An efficient, effective and development-oriented public service	12	-	9	23	23	-	-	-	-	-	-
To manage the construction, repair and maintenance and operational processes with regard to roads and stormwater networks	An efficient, competitive and responsive economic infrastructure network	6	-	-	-	2,590	830	1,543	1,543	17	-	-
To manage the construction, repair and maintenance and operational processes with regard to roads and stormwater networks	An efficient, effective and development-oriented public service	12	-	-	-	132	3,312	3,684	3,684	55	-	-
To manage the construction, repair and maintenance and operational processes with regard to roads and stormwater networks	An efficient, competitive and responsive economic infrastructure network	6	-	587	9,076	16,103	7,568	7,790	7,790	157	13,217	17,706

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To manage the construction, repair and maintenance and operational processes with regard to roads and stormwater networks	An efficient, effective and development-oriented public service	12	4,602	4,023	4,083	1,805	1,934	1,934	501	-	-
To manage the provisioning and maintenance/ operation of parks, sport grounds, commonage and public amenities	An efficient, effective and development-oriented public service	12	-	-	172	200	200	200	-	174	-
To manage the provisioning and maintenance/ operation of parks, sport grounds, commonage and public amenities	Vibrant, equitable, sustainable rural communities contributing towards food security for all	7	1,188	1,188	1,188	-	-	-	-	-	-
To manage the rendering of waste management services in accordance with applicable legislation, by-laws and standards	An efficient, effective and development-oriented public service	12	-	399	399	390	390	390	87	91	96
To market Ngqushwa Local Municipality as a tourism destination of choice	An efficient, effective and development-oriented public service	12	-	-	-	1,700	700	700	1,304	1,368	1,433
To market Ngqushwa Local Municipality as a tourism destination of choice	Create a better South Africa and contribute to a better Africa and a better world	11	-	-	-	250	250	250	176	185	193
To provide a secure ICT infrastructure which delivers appropriate level of data integrity and availability.	An efficient, competitive and responsive economic infrastructure network	6	231	231	1,119	-	-	-	435	-	-
To provide a secure ICT infrastructure which delivers appropriate level of data integrity and availability.	An efficient, effective and development-oriented public service	12	913	1,252	1,435	675	1,025	1,025	469	492	515
To render a corporate fleet administration service to the Municipality	An efficient, effective and development-oriented public service	12	2,132	2,117	3,382	4,000	4,080	4,080	3,825	4,014	4,202
Allocations to other priorities		3									
Total Capital Expenditure		1	1,078,079	1,173,082	1,168,978	60,589	61,812	61,812	57,192	51,949	40,098

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Table SA 8 – Performance indicators and benchmarks

EC126 Ngqushwa - Supporting Table SA8 Performance indicators and benchmarks											
Description of financial indicator	Basis of calculation	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid / Operating Expenditure	0.6%	0.5%	0.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing / Own Revenue	0.7%	0.4%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	2.3	3.2	4.2	11.5	9.8	9.8	4.7	5.8	5.9	5.4
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2.3	3.2	4.2	11.5	9.8	9.8	4.7	5.8	5.9	5.4
Liquidity Ratio	Monetary Assets/Current Liabilities	0.9	2.0	2.6	7.9	7.6	7.6	3.5	2.9	3.5	3.1
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0.0%	0.0%	0.0%	672.1%	672.1%	672.1%	0.0%	555.5%	709.2%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	0.0%	0.0%	672.1%	672.1%	672.1%	0.0%	555.5%	709.2%	724.7%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	41.1%	41.7%	51.0%	45.9%	38.7%	38.7%	51.4%	44.3%	39.0%	39.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA's 65(e))										
Creditors to Cash and Investments		43.9%	20.2%	28.5%	8.6%	8.5%	8.5%	7.8%	29.8%	31.1%	41.5%
Other Indicators											
	Total Volume Losses (KW) technical										
	Total Volume Losses (KW) non technical										
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Volume - System Input	Bulk Purchase Water treatment works Natural sources										
	Total Volume Losses (Kl)										
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	47.3%	40.0%	58.9%	46.6%	46.0%	46.0%	39.1%	49.1%	51.1%	65.7%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	47.3%	40.0%	66.0%	52.8%	52.2%	52.2%		55.6%	62.8%	68.4%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	1.6%	1.4%	1.6%	2.2%	2.7%	2.7%		2.8%	2.9%	3.1%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	32.6%	11.9%	14.3%	24.1%	23.9%	23.9%	6.5%	23.7%	24.1%	25.7%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	2.6	3.1	41.9	55.7	55.7	55.7	20.2	26.5	27.3	26.9
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	-664.9%	-2930.4%	-388.8%	399.8%	235.6%	235.6%	2313.4%	630.5%	523.2%	510.1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	2.0	6.0	5.7	8.2	8.3	8.3	16.9	4.0	3.6	2.7

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Table SA 9 – Social, economic & demographic statistics and assumptions

EC126 Ngqushwa - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref	Basis of calculation	2001 Census	2007 Survey	2011 Census	2019/20	2020/21	2021/22	Current Year 2022/23	2023/24 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population												
Females aged 5 - 14												
Males aged 5 - 14												
Females aged 15 - 34												
Males aged 15 - 34												
Unemployment												
Monthly household income (no. of households)	1.											
No income												
R1 - R1 600												
R1 601 - R3 200												
R3 201 - R6 400												
R6 401 - R12 800												
R12 801 - R25 600												
R25 601 - R51 200												
R51 201 - R102 400												
R102 401 - R204 800												
R204 801 - R409 600												
R409 601 - R819 200												
> R819 200												
Poverty profiles (no. of households)												
< R2 060 per household per month	13											
Insert description	2											
Household demographics (000)												
Number of people in municipal area												
Number of poor people in municipal area												
Number of households in municipal area												
Number of poor households in municipal area												
Definition of poor household (R per month)												
Housing statistics												
Formal	3											
Informal												
Total number of households												
Dwellings provided by municipality	4											
Dwellings provided by provincials												
Dwellings provided by private sector	5											
Total new housing dwellings												
Economic												
Inflation/outlet outlook (CPI)	6											
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
Collection rates	7											
Property tax/service charges												
Rent of facilities & equipment												
Interest - external investments												
Interest - debits												
Revenue from agency services												

Detail on the provision of municipal services for A10

Total municipal services	Ref	Basis of calculation	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework			
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year #1 2024/25	Budget Year #2 2025/26	
Household service targets (000)												
Water:												
Piped water inside dwelling												
Piped water outside yard (but not in dwelling)												
Using public tap (at least min. service level)	8											
Other water supply (at least min. service level)	10											
Minimum Service Level and Above sub-total												
Using public tap (6 min. service level)	9											
Other water supply (6 min. service level)	10											
No water supply												
Below Minimum Service Level sub-total												
Total number of households												
Sanitation/sewerage:												
Flush toilet (connected to sewerage)												
Flush toilet (with septic tank)												
Chemical toilet												
Pit toilet (ventilated)												
Other toilet provisions (6 min. service level)												
Minimum Service Level and Above sub-total												
Bucket toilet												
Other toilet provisions (4 min. service level)												
No toilet provisions												
Below Minimum Service Level sub-total												
Total number of households												
			(66,424)	(91,453)	(141,607)	1,358,252	1,358,252	1,358,252	1,358,252	1,415,299	1,477,572	
			(66,424)	(91,453)	(141,607)	1,358,252	1,358,252	1,358,252	1,358,252	1,415,299	1,477,572	
			(66,424)	(91,453)	(141,607)	1,358,252	1,358,252	1,358,252	1,358,252	1,415,299	1,477,572	

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Municipal in-house services	Ref	2019/20			2020/21			2021/22			Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework			
		Outcome			Outcome			Outcome			Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome
		Energy:															
		Electricity (at least min service level)															
		Electricity - prepaid (min service level)															
		<i>Minimum Service Level and Above sub-total</i>															
				6,500	6,500	6,500	6,500	6,500	6,500	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
		Electricity (< min service level)															
		Electricity - prepaid (< min service level)															
		Other energy sources															
				6,500	6,500	6,500	6,500	6,500	6,500	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
		<i>Below Minimum Service Level sub-total</i>															
				6,500	6,500	6,500	6,500	6,500	6,500	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
		Total number of households															
		Rubbish:															
		Removed at least once a week															
		<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															
		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															
		Energy:															
		Electricity (at least min service level)															
		Electricity - prepaid (min service level)															
		<i>Minimum Service Level and Above sub-total</i>															
				6,500	6,500	6,500	6,500	6,500	6,500	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
		Electricity (< min service level)															
		Electricity - prepaid (< min service level)															
		Other energy sources															
				6,500	6,500	6,500	6,500	6,500	6,500	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
		<i>Below Minimum Service Level sub-total</i>															
				6,500	6,500	6,500	6,500	6,500	6,500	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
		Total number of households															
		Rubbish:															
		Removed at least once a week															
		<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															

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Table SA 10 – Funding measurement

EC126 Ngqushwa Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	19,011	55,720	52,645	87,903	88,907	88,907	109,822	46,640	44,080	34,956
Cash + investments at the yr end less applications - R'000	18(1)b	2	13,269	47,607	41,969	67,784	65,011	65,011	97,135	69,151	79,441	75,442
Cash year end/monthly employee/supplier payments	18(1)b	3	2.0	6.0	5.7	8.2	8.3	8.3	16.9	4.0	3.6	2.7
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(22,546)	33,519	(1,702)	13,029	12,103	12,103	49,985	1,062	6,733	(8,148)
Service charge rev % change - macro CPX target exclusive	18(1)a,(2)	5	N.A.	(3.1%)	(42.1%)	50.4%	(6.0%)	(6.0%)	(51.3%)	(3.0%)	(3.1%)	(2.8%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	0.0%	0.0%	0.0%	15.7%	15.7%	15.7%	0.0%	69.8%	85.2%	85.4%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7		3.5%	1.4%	7.0%	7.0%	7.0%	0.0%	4.1%	4.2%	4.2%
Capital payments % of capital expenditure	18(1)c,(19)	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	22.6%	0.4%	(25.6%)	(106.9%)	0.0%	(2887.6%)	(42.6%)	(54.9%)	(6.6%)
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(v)	13	0.9%	0.7%	0.6%	1.2%	1.4%	1.4%	1.5%	1.6%	1.7%	0.0%
Asset renewal % of capital budget	20(1)(v)	14	(0.0%)	(0.0%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

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Table SA11 – Property rates summary

EC126 Ngqushwa - Supporting Table SA11 Property rates summary

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		1900/01/00	2019/01/07	2019/01/07	2019/01/07	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
Valuation:	1									
Date of valuation:		1900/01/00	2019/01/07	2019/01/07	2019/01/07	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
Financial year valuation used		0	Yes	2019-2024	Yes			43472	0	0
Municipal by-laws s6 in place? (Y/N)	2	0	Yes	Yes	Yes			Yes	0	0
Municipal/assistant valuer appointed? (Y/N)		1	No	Yes	Yes			Yes	0	0
Municipal partnership s38 used? (Y/N)		0	1	No	0	0	0	No	0	0
No. of assistant valuers (FTE)	3	1	1	1	1	1	1	1	1	1
No. of data collectors (FTE)	3				2				1	1
No. of internal valuers (FTE)	3		1		1			1	1	1
No. of external valuers (FTE)	3			1	1	1	1	1	1	1
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)		6268	0	Yes	Yes			Yes	0	0
Implementation time of new valuation roll (mths)		38	8,811	43,472	43,472			Yes		
No. of properties	5	38	11,282,000	9,157	9,157	9,157	9,157	9,171	9,171	9,171
No. of sectional title values	5							34	34	34
No. of unreasonably difficult properties s7(2)		1	1							
No. of supplementary valuations		1	2	1	1	1	1	2	2	2
No. of valuation roll amendments		25	66	1	1	1	1	2	2	2
No. of objections by rate payers		1	3	66	66	66	66			
No. of appeals by rate payers		25	15	3	3	3	3			
No. of successful objections	8									
No. of successful objections > 10%	8	1	1					2	2	2
Supplementary valuation		23,005	749,000	1	1	1	1			
Public service infrastructure value (Rm)	5	111	0	0	0	3	3		0	0
Municipality owned property value (Rm)				0	0	83	83		0	0
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		0	0						0	0
Valuation reductions-nature reserves/park (Rm)		0								
Valuation reductions-mineral rights (Rm)						203	203		0	0
Valuation reductions-R15,000 threshold (Rm)		0		0	0	5	5		0	0
Valuation reductions-public worship (Rm)				0	0	226	226		0	0
Valuation reductions-other (Rm)		1	0	0	0	433	433		0	0
Total valuation reductions:		1	0	0	0	433	433		0	0
Total value used for rating (Rm)	5		0	0	0	1,589	1,589		0	0
Total land value (Rm)	5								0	0
Total value of improvements (Rm)	5			0	0	1,334	1,334		0	0
Total market value (Rm)	5	991	0	0	0	1,731	1,731		0	0
Rating:										
Residential rate used to determine rate for other categories? (Y/N)	5	0	No	No	No			Yes		
Differential rates used? (Y/N)		0	Yes	Yes	Yes			Yes		
Limit on annual rates increase (s20)? (Y/N)		0	Yes	Yes	Yes	0	0	Yes	0	0
Special rating area used? (Y/N)		0	No	No	No			No		
Phasing-in properties s21 (number)		0	None	None	None	0	0	None	0	0
Rates policy accompanying budget? (Y/N)		0	Yes	Yes	Yes			Yes		
Fixed amount minimum value (R'000)			None	None	None			None		
Non-residential prescribed ratio s19? (%)		0.0%	Yes	No	Yes			Yes		
Rate revenue:										
Rate revenue budget (R '000)	6	19,515	40	42	25	25,482	25,482	0	24	24
Rate revenue expected to collect (R'000)	6	11,003	24	29	18	17,838	17,838	0	20	20
Expected cash collection rate (%)	7	70.0%	60.0%	7000.0%	70.0%	70.0%	70.0%	70.0%	170.0%	270.0%
Special rating areas (R'000)										
Rebates, exemptions - indigent (R'000)			28	219	219	218,771	218,771	0	199	199
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)		107	0	92	92	91,806	91,806	0	92	92
Rebates, exemptions - other (R'000)		1,069	0	6	6	5,687	5,687	0	6	6
Phase-in reductions/discounts (R'000)										
Total rebates, exemptions, reductions, discounts (R'000)		1,176	28	316	316	316,265	316,265	0	297	297

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Table SA 12a Property rates by category (current year)

EC126 Ngqushwa - Supporting Table SA12a Property rates by category (current year)

Description	Rel	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Current Year 2022/23												
Valuation:												
No. of properties		94	-	-	3,758	602	28	177	20	20	-	-
No. of sectional title property values		-	-	-	33	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		21	-	-	1,071	237	-	177	2	2	-	-
Supplementary valuation (Rm)		153,091,000	-	-	115,610,500	209,064,500	-	373,079,500	62,000	62,000	-	-
No. of valuation roll amendments		21	-	-	1,071	237	-	177	2	2	-	-
No. of objections by rate-payers		21	-	-	12	3	-	19	3	3	-	-
No. of appeals by rate-payers		1	-	-	1	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		1	-	-	1	-	-	-	-	-	-	-
No. of successful objections	5	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	5	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued		-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)		2	-	-	2	2	-	2	2	2	-	-
Frequency of valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Method of valuation used (select)		-	-	-	-	-	-	-	-	-	-	-
Base of valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Phasing-in properties s21 (number)		-	-	-	-	-	-	-	-	-	-	-
Combination of rating types used? (Y/N)		-	-	-	-	-	n	-	-	-	-	-
Flat rate used? (Y/N)		-	-	-	-	-	y	-	-	-	-	-
Is balance rated by uniform rate/variable rate?		-	-	-	-	-	uniform	-	-	-	-	-
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		-	-	-	203	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	0	-	-	-	-	-
Valuation reductions-other (Rm)	2	-	-	-	219	92	-	-	0	0	-	-
Total valuation reductions:												
Total value used for rating (Rm)	6	96	-	-	203	91	-	513	0	0	-	-
Total land value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	6	-	-	-	54	23	-	-	0	0	-	-
Total market value (Rm)	6	-	-	-	54	23	-	-	0	0	-	-
Rating:												
Average rate	3	-	-	-	-	-	-	-	-	-	-	-
Rate revenue budget (R '000)		0	-	-	0	0	-	0	0	0	-	-
Rate revenue expected to collect (R'000)		5,397	-	-	2,904	840	-	15,264	-	-	-	-
Expected cash collection rate (%)	4	70.0%	0.0%	0.0%	60.0%	60.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
Special rating areas (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	2,287	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	-	64	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		-	-	-	583	15	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	1	1	-	-
Total rebates, exemptions, reductions, discs (R'000)		-	-	-	2,870	79	-	-	1	1	-	-

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Table SA13b – Property rates by category (budget year)

EC126 Nqushwa - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Blou only)	Sectional Title Garages (Drakenstein only)
Budget Year 2023/24												
Valuation:												
No. of properties		86	-	-	2,876	614	36	173	72	72	-	-
No. of sectional title property values		-	-	-	34	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		2	-	-	31	11	-	-	-	-	-	-
Supplementary valuation (Rm)		8,619,000	-	-	15,733,000	13,224,500	-	-	-	-	-	-
No. of valuation roll amendments		2	-	-	31	11	-	-	-	-	-	-
No. of objections by rate-payers		-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers		-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		-	-	-	-	-	-	-	-	-	-	-
No. of successful objections	5	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	5	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued		-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)		1	0	0	1	1	1	1	1	1	0	0
Frequency of valuation (select)		0	0	0	0	0	0	0	0	0	0	0
Method of valuation used (select)		0	0	0	0	0	0	0	0	0	0	0
Base of valuation (select)		0	0	0	0	0	0	0	0	0	0	0
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)		0	0	0	0	0	0	0	0	0	0	0
Flat rate used? (Y/N)		0	0	0	0	0	0	0	0	0	0	0
Is balance rated by uniform rate/variable rate?		0	0	0	0	0	0	0	0	0	0	0
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-natura reserves/park (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		-	-	-	226	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	5	-	-	-	-	-
Valuation reductions-other (Rm)	2	-	-	-	155	123	-	1	1	-	-	-
Total valuation reductions:												
Total value used for rating (Rm)	6	247	-	-	401	334	-	-	-	-	-	-
Total land value (Rm)	6	-	-	-	1,214	-	-	-	-	-	-	-
Total value of improvements (Rm)	6	247	-	-	1,222	1,235	-	3	3	-	-	-
Total market value (Rm)	6	104	-	-	389	489	-	3	3	-	-	-
Rating:												
Average rate	3	-	-	-	-	-	-	-	-	-	-	-
Rate revenue budget (R'000)		0	0	-	0	0	-	0	0	0	-	-
Rate revenue expected to collect (R'000)		5,570	-	-	4,130	1,155	-	13,352	-	-	-	-
Expected cash collection rate (%)	4	70.0%	0.0%	0.0%	60.0%	60.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
Special rating areas (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	2,297	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	-	59	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		-	-	-	562	15	-	-	-	-	-	-
Phase in reductions/discounts (R'000)		-	-	-	-	-	-	1	1	-	-	-
Total rebates, exemptions, reductions, discounts (R'000)		-	-	-	2,859	74	-	1	1	-	-	-

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Table SA13a – Service tariffs by category

EC126 Ngqushwa - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2019/20	2020/21	2021/22	Current Year 2022/23	2023/24 Medium Term Revenue & Expenditure Framework		
							Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Property rates (rate in the Rand)	1								
Residential properties			0	0	0	0.0109	0.0120	-	-
Residential properties - vacant land			0.0095	0.0100	0.0105	0.0109	0.0120	-	-
Formal/informal settlements			-	-	-	-	-	-	-
Small holdings			-	-	-	-	0.0120	-	-
Farm properties - used			0.0190	0.0025	0.0026	0.0028	0.0030	-	-
Farm properties - not used			0.0190	0.0025	0.0026	0.0028	0.0030	-	-
Industrial properties			-	-	-	-	-	-	-
Business and commercial properties			0.0191	0.0201	0.0211	872.0000	0.0241	-	-
Communal land - residential			-	-	-	-	-	-	-
Communal land - small holdings			-	-	-	-	-	-	-
Communal land - farm property			-	-	-	-	-	-	-
Communal land - business and commercial			-	-	-	-	-	-	-
Communal land - other			-	-	-	-	-	-	-
State-owned properties			0.0487	0.0513	0.0538	0.0407	-	-	-
Municipal properties			-	-	-	-	-	-	-
Public service infrastructure			0.0024	0.0025	0.0026	-	0.0030	-	-
Privately owned towns serviced by the State trust land			-	-	-	-	-	-	-
Restitution and redistribution properties			-	-	-	-	-	-	-
Protected areas			-	-	-	-	-	-	-
National monuments properties			-	-	-	-	-	-	-
Property rates by usage			#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Business and commercial properties			#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Industrial properties			#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Mining properties			#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Residential properties			#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Agricultural properties			#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Public benefit organisations			#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Public service purpose properties			#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Public service infrastructure properties			#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Vacant land			#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Sport Clubs and Fields (Bitou only)			#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Seasonal Tife Garages (Drakenstein only)			#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate			15,000	15,000	15,000	15,000	15,000	15,000	15,000
General residential rebate			-	-	-	-	-	-	-
Indigent rebate or exemption			-	-	-	-	-	-	-
Pensioners/social grants rebate or exemption			-	-	-	-	-	-	-
Temporary relief rebate or exemption			-	-	-	-	-	-	-
Bona fide farmers rebate or exemption			-	-	-	-	-	-	-
Other rebates or exemptions	2		-	-	-	-	-	-	-
Water tariffs									
Domestic									
Basic charge/ fixed fee (Rands/month)			-	-	-	-	-	-	-
Service point - vacant land (Rands/month)			-	-	-	-	-	-	-
Water usage - flat rate tariff (c/k)			-	-	-	-	-	-	-
Water usage - life line tariff (describe structure)			-	-	-	-	-	-	-
Water usage - Block 1 (c/k) (fill in thresholds)			-	-	-	-	-	-	-
Water usage - Block 2 (c/k) (fill in thresholds)			-	-	-	-	-	-	-
Water usage - Block 3 (c/k) (fill in thresholds)			-	-	-	-	-	-	-
Water usage - Block 4 (c/k) (fill in thresholds)			-	-	-	-	-	-	-
Water usage - Block 5 (c/k) (fill in thresholds)			#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Water usage - Block 6 (c/k) (fill in thresholds)			#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Other	2		-	-	-	-	-	-	-

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Waste water tariffs								
Domestic								
Basic charge/fix ed fee (Rands/month)		-	-	-	-	-	-	-
Service point - vacant land (Rands/month)		-	-	-	-	-	-	-
Waste water - flat rate tariff (c/k)		-	-	-	-	-	-	-
Volumetric charge - Block 1 (c/l)	(fill in structure)	-	-	-	-	-	-	-
Volumetric charge - Block 2 (c/l)	(fill in structure)	-	-	-	-	-	-	-
Volumetric charge - Block 3 (c/l)	(fill in structure)	-	-	-	-	-	-	-
Volumetric charge - Block 4 (c/l)	(fill in structure)	-	-	-	-	-	-	-
Other	2	-	-	-	-	-	-	-
Electricity tariffs								
Domestic								
Basic charge/fix ed fee (Rands/month)		-	-	-	-	-	-	-
Service point - vacant land (Rands/month)		-	-	-	-	-	-	-
FBE	(how is this targeted?)	-	-	-	-	-	-	-
Life-line tariff - meter	(describe structure)	-	-	-	-	-	-	-
Life-line tariff - prepaid	(describe structure)	-	-	-	-	-	-	-
Flat rate tariff - meter (c/kwh)	0	-	-	-	-	-	-	-
Flat rate tariff - prepaid(c/kwh)	0	-	-	-	-	-	-	-
Meter - IBT Block 1 (c/kwh)	(fill in thresholds)	-	-	-	-	-	-	-
Meter - IBT Block 2 (c/kwh)	(fill in thresholds)	-	-	-	-	-	-	-
Meter - IBT Block 3 (c/kwh)	(fill in thresholds)	-	-	-	-	-	-	-
Meter - IBT Block 4 (c/kwh)	(fill in thresholds)	-	-	-	-	-	-	-
Meter - IBT Block 5 (c/kwh)	(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 1 (c/kwh)	(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 2 (c/kwh)	(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 3 (c/kwh)	(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 4 (c/kwh)	(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 5 (c/kwh)	(fill in thresholds)	-	-	-	-	-	-	-
Other	2	-	-	-	-	-	-	-
Waste management tariffs								
Domestic								
Street cleaning charge		-	-	-	-	-	-	-
Basic charge/fix ed fee		-	-	-	-	-	-	-
80l bin - once a week		-	-	-	-	114	-	-
250l bin - once a week		-	-	-	-	-	-	-

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Table SA13b – Service tariffs by category - explanatory

EC126 Ngqushwa - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2019/20	2020/21	2021/22	Current Year 2022/23	2023/24 Medium Term Revenue & Expenditure Framework		
							Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Exemptions, reductions and rebates (Rands) <i>[insert lines as applicable]</i>									
Water tariffs <i>[insert blocks as applicable]</i>		(fill in thresholds) (fill in thresholds)							
Waste water tariffs <i>[insert blocks as applicable]</i>		(fill in structure) (fill in structure)							
Electricity tariffs <i>[insert blocks as applicable]</i>		(fill in thresholds) (fill in thresholds)							

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Table SA 14 – Household bills

EC126 Ngqushwa - Supporting Table SA14 Household bills

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24 % incr.	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		87.83	92.40	96.92	100.70	100.70	100.70	-	-	101.71	102.73
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		-	-	-	-	-	-	-	-	-	-
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		93.24	98.09	102.90	106.91	106.91	106.91	-	-	107.98	109.06
Other		-	-	-	-	-	-	-	-	-	-
sub-total		181.07	190.49	199.82	207.62	207.62	207.62	(100.0%)	-	209.69	211.79
VAT on Services		-	-	-	-	-	-	-	-	-	-
Total large household bill:		181.07	190.49	199.82	207.62	207.62	207.62	(100.0%)	-	209.69	211.79
% increase/-decrease			5.2%	4.9%	3.9%	-	-		(100.0%)	-	1.0%
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		1,421.00	1,494.89	1,568.14	1,629.30	1,629.30	1,629.30	-	-	1,645.59	1,662.05
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		-	-	-	-	-	-	-	-	-	-
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		93.24	97.99	102.80	106.80	106.80	106.80	-	-	107.87	108.95
Other		-	-	-	-	-	-	-	-	-	-
sub-total		1,514.24	1,592.89	1,670.94	1,736.10	1,736.10	1,736.10	(100.0%)	-	1,753.46	1,771.00
VAT on Services		-	-	-	-	-	-	-	-	-	-
Total small household bill:		1,514.24	1,592.89	1,670.94	1,736.10	1,736.10	1,736.10	(100.0%)	-	1,753.46	1,771.00
% increase/-decrease			5.2%	4.9%	3.9%	-	-		(100.0%)	-	1.0%
Monthly Account for Household - 'Indigent'	3										
Household receiving free basic services											
Rates and services charges:											
Property rates		-	-	-	-	-	-	-	-	-	-
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		-	-	-	-	-	-	-	-	-	-
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	-	-	-	-
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease			-	-	-	-	-	-	-	-	-

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Table SA15 – Investments particulars by type

EC126 Ngqushwa - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
Parent municipality										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		-	-	-	-	-	-	-	-	-
Deposits - Public Investment Commissioners		-	-	-	-	-	-	-	-	-
Deposits - Corporation for Public Deposits		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates		-	-	-	-	-	-	-	-	-
Negotiable Certificates of Deposit - Banks		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (sinking)		-	-	-	-	-	-	-	-	-
Repurchase Agreements - Banks		-	-	-	-	-	-	-	-	-
Municipal Bonds		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		-	-	-	-	-	-	-	-	-
Deposits - Public Investment Commissioners		-	-	-	-	-	-	-	-	-
Deposits - Corporation for Public Deposits		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates		-	-	-	-	-	-	-	-	-
Negotiable Certificates of Deposit - Banks		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (sinking)		-	-	-	-	-	-	-	-	-
Repurchase Agreements - Banks		-	-	-	-	-	-	-	-	-
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		-	-	-	-	-	-	-	-	-

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Table SA16 – Investment particulars by maturity

EC126 Ngqushwa - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed interest rate	Interest Rate -	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (R)	Investment Top Up	Closing Balance
Name of institution & investment ID	f	Yrs/Months												
Parent municipality														
Municipality sub-tot														
Entities														
Entities sub-total														
TOTAL INVESTMENTS AND INTEREST														

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Table SA17 - Borrowing

EC126 Ngqushwa - Supporting Table SA17 Borrowing

Borrowing - Categorized by type	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
Parent municipality										
Annuity and Bullet Loans		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Annuity and Bullet Loans		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	-	-	-	-	-	-	-	-	-
Unspent Borrowing - Categorized by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Long-Term Loans (annuity/reducing balance)		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	1	-	-	-	-	-	-	-	-	-

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Table SA18 – Transfers and grants receipts

EC126 Ngqushwa - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		82,883	102,074	96,610	104,029	104,529	104,529	108,604	112,741	108,207
EPWP Incentive		187	-	3,320	2,060	2,060	2,060	1,490	-	-
Finance Management		-	-	3,000	3,100	3,100	3,100	3,100	3,100	3,100
Local Government Equitable Share		82,696	102,074	90,290	97,609	97,609	97,609	102,708	108,282	103,694
Municipal Infrastructure Grant		-	-	-	1,260	1,760	1,760	1,308	1,359	1,413
Other transfers/grants [insert description]										
Provincial Government:		-	-	-	-	-	-	500	500	500
Eastern Cape Capacity Building and Other_S		-	-	-	-	-	-	500	500	500
Other transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	191	191	191
National Departmental Agencies_Local Gover		-	-	-	-	-	-	191	191	191
Total Operating Transfers and Grants	5	82,883	102,074	96,610	104,029	104,529	104,529	109,296	113,433	108,898
Capital Transfers and Grants										
National Government:		8,356	10,932	27,627	33,938	33,438	33,438	28,607	39,430	39,846
Municipal Infrastructure Grant (MIG)		6,397	6,213	27,627	33,938	33,438	33,438	24,855	25,830	26,846
Integrated National Electrification Programme		1,959	4,719	-	-	-	-	3,752	13,600	13,000
Other capital transfers/grants [insert desc]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
National Departmental										
Total Capital Transfers and Grants	5	8,356	10,932	27,627	33,938	33,438	33,438	28,607	39,430	39,846
TOTAL RECEIPTS OF TRANSFERS & GRANTS		91,238	113,006	124,237	137,967	137,967	137,967	137,902	152,862	148,744

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Table SA19 – Expenditure on transfers and grants

EC126 Ngqushwa - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
EXPENDITURE:										
Operating expenditure of Transfers and Grants										
National Government:		-	-	(7,499)	6,420	6,920	6,920	5,898	4,459	4,513
Expanded Public Works Programme Integrated		-	-	(3,320)	2,060	2,060	2,060	1,490	-	-
Local Government Financial Management Grant		-	-	(3,000)	3,100	3,100	3,100	3,100	3,100	3,100
Municipal Infrastructure Grant		-	-	(1,179)	1,260	1,760	1,760	1,308	1,359	1,413
Other transfers/grants [insert description]										
Provincial Government:		-	-	-	-	-	-	500	500	500
Eastern Cape		-	-	-	-	-	-	500	500	500
Other transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	191	191	191
National Departmental Agencies-Local Government		-	-	-	-	-	-	191	191	191
Total operating expenditure of Transfers and Grants		-	-	(7,499)	6,420	6,920	6,920	6,590	5,151	5,204
Capital expenditure of Transfers and Grants										
National Government:		-	-	(26,448)	33,938	33,438	33,438	28,607	39,430	39,846
Integrated National Electrification Programme		-	-	-	-	-	-	3,752	13,600	13,000
Municipal Infrastructure Grant		-	-	(26,448)	33,938	33,438	33,438	24,855	25,830	26,846
Other capital transfers/grants [insert desc]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
National Departmental		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	-	(26,448)	33,938	33,438	33,438	28,607	39,430	39,846
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	-	(33,947)	40,358	40,358	40,358	35,196	44,580	45,050

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Table SA20 – Reconciliation of transfers, grant receipts & unspent funds

EC126 Ngqushwa - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		82,883	102,074	96,610	104,029	104,529	104,529	108,604	112,741	108,207
Conditions met - transferred to revenue		82,883	102,074	89,111	110,449	111,449	111,449	114,502	117,201	112,720
Conditions still to be met - transferred to liabilities		-	-	7,499	(6,420)	(6,920)	(6,920)	(5,898)	(4,459)	(4,513)
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	500	500	500
Conditions met - transferred to revenue		-	-	-	-	-	-	1,000	1,000	1,000
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	(500)	(500)	(500)
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		-	-	-	-	-	-	191	191	191
Conditions met - transferred to revenue		-	-	-	-	-	-	383	383	383
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	(191)	(191)	(191)
Total operating transfers and grants revenue		82,883	102,074	89,111	110,449	111,449	111,449	115,885	118,584	114,103
Total operating transfers and grants - CTBM	2	-	-	7,499	(6,420)	(6,920)	(6,920)	(6,590)	(5,151)	(5,204)
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		8,356	10,932	27,627	33,938	33,438	33,438	28,607	39,430	39,846
Conditions met - transferred to revenue		8,356	10,932	54,074	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	(26,448)	33,938	33,438	33,438	28,607	39,430	39,846
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		8,356	10,932	27,627	33,938	33,438	33,438	28,607	39,430	39,846
Conditions met - transferred to revenue		8,356	10,932	27,627	33,938	33,438	33,438	28,607	39,430	39,846
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total capital transfers and grants revenue		16,712	21,863	81,701	33,938	33,438	33,438	28,607	39,430	39,846
Total capital transfers and grants - CTBM	2	-	-	(26,448)	33,938	33,438	33,438	28,607	39,430	39,846
TOTAL TRANSFERS AND GRANTS REVENUE		99,594	123,937	170,812	144,387	144,887	144,887	144,492	158,013	153,949
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	(18,949)	27,518	26,518	26,518	22,017	34,279	34,642

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Table SA21 – Transfers and grants made by the municipality

EC126 Ngqushwa - Supporting Table SA21 Transfers and grants made by the municipality										
Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25
Cash Transfers to other municipalities										
<i>Insert description</i>	1	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms										
<i>Insert description</i>	2	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State										
<i>Insert description</i>	3	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations										
<i>Insert description</i>		-	-	-	-	-	-	-	-	-
Total Cash Transfers To Organisations		-	-	-	-	-	-	-	-	-
Cash Transfers to Groups of Individuals										
<i>Insert description</i>		50	-	-	55	-	-	-	-	-
Total Cash Transfers To Groups Of Individuals:		50	-	-	55	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	50	-	-	55	-	-	-	-	-
Non-Cash Transfers to other municipalities										
<i>Insert description</i>	1	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms										
<i>Insert description</i>	2	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State										
<i>Insert description</i>	3	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations										
<i>Insert description</i>	4	-	-	-	-	-	-	-	-	-
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-
Groups of Individuals										
<i>Insert description</i>	5	-	-	-	-	-	-	-	-	-
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	50	-	-	55	-	-	-	-	-

EC126 - NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2023- 2024

Table SA 22 – Summary of Councillors and Staff benefits

EC126 Ngqushwa - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration R thousand	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		-	-	7,589	8,335	8,335	8,335	8,994	9,659	10,355
Pension and UIF Contributions		-	-	24	85	85	85	92	98	105
Medical Aid Contributions		-	-	12	42	42	42	46	49	52
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	1,004	1,202	1,202	1,202	1,297	1,393	1,493
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	233	784	784	784	845	908	973
Sub Total - Councillors		-	-	8,862	10,448	10,448	10,448	11,273	12,108	12,979
% Increase	4	-	-	-	17.9%	-	-	7.9%	7.4%	7.2%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		2,125	3,136	2,961	5,341	5,341	5,341	5,954	6,395	6,855
Pension and UIF Contributions		4	258	111	11	11	11	12	13	14
Medical Aid Contributions		-	288	423	441	441	441	476	512	548
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		25	240	238	211	211	211	228	245	262
Motor Vehicle Allowance	3	514	679	699	709	709	709	765	821	881
Cellphone Allowance	3	28	76	48	49	49	49	53	57	61
Housing Allowances	3	-	70	88	-	-	-	-	-	-
Other benefits and allowances	3	0	1	0	1	1	1	1	1	1
Payments in lieu of leave		201	62	147	154	154	154	686	737	790
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		2,896	4,809	4,714	6,917	6,917	6,917	8,175	8,780	9,412
% Increase	4	-	68.1%	(2.0%)	46.7%	-	-	18.2%	7.4%	7.2%
Other Municipal Staff										
Basic Salaries and Wages		49,442	46,394	49,280	51,225	51,225	51,225	55,519	66,022	70,776
Pension and UIF Contributions		7,711	7,501	7,875	8,108	8,108	8,108	8,749	9,409	10,087
Medical Aid Contributions		3,106	2,950	2,872	2,918	2,918	2,918	3,148	3,893	4,173
Overtime		648	676	724	763	763	763	824	884	948
Performance Bonus		3,562	3,717	3,737	3,869	3,869	3,869	4,175	4,728	5,069
Motor Vehicle Allowance	3	2,057	1,956	1,942	1,891	1,891	1,891	2,005	2,975	3,189
Cellphone Allowance	3	293	329	353	312	312	312	336	419	449
Housing Allowances	3	143	116	105	113	113	113	122	131	140
Other benefits and allowances	3	22	22	33	35	35	35	38	41	44
Payments in lieu of leave		2,401	2,435	1,889	1,529	1,529	1,529	2,429	3,346	3,560
Long service awards		480	201	564	144	144	144	156	167	179
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		69,864	66,297	69,374	70,908	70,908	70,908	77,501	92,016	98,613
% Increase	4	-	(5.1%)	4.6%	2.2%	-	-	9.3%	18.7%	7.2%
Total Parent Municipality		72,760	71,107	82,951	88,273	88,273	88,273	96,949	112,904	121,005

EC126 - NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2023- 2024

Board Members of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Board Fees		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-
% Increase	4	-	-	-	-	-	-	-	-	-
Senior Managers of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% Increase	4	-	-	-	-	-	-	-	-	-
Other Staff of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% Increase	4	-	-	-	-	-	-	-	-	-
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		72,760	71,107	82,951	88,273	88,273	88,273	96,949	112,904	121,005
% Increase	4		(2.3%)	16.7%	6.4%	-	-	9.8%	16.5%	7.2%
TOTAL MANAGERS AND STAFF	5,7	72,760	71,107	74,088	77,825	77,825	77,825	85,676	100,796	108,026

EC126 - NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2023- 2024

Table SA24 – Summary of personnel numbers

EC126 Ngqushwa - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2021/22			Current Year 2022/23			Budget Year 2023/24		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		27	2	25	27	2	25	25	2	23
Board Members of municipal entities	4	-	-	-	-	-	-	-	-	-
Municipal employees	5	-	-	-	-	-	-	-	-	-
Municipal Manager and Senior Managers	3	5	-	5	5	-	5	5	-	5
Other Managers	7	21	16	5	21	16	5	24	18	6
Professionals		38	37	1	40	39	1	42	40	2
<i>Finance</i>		14	14	-	14	14	-	13	13	-
<i>Spatial/Town planning</i>		2	2	-	2	2	-	1	1	-
<i>Information Technology</i>		1	1	-	1	1	-	1	1	-
<i>Roads</i>		-	-	-	-	-	-	-	-	-
<i>Electricity</i>		1	1	-	1	1	-	-	-	-
<i>Water</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation</i>		-	-	-	-	-	-	-	-	-
<i>Refuse</i>		5	5	-	5	5	-	1	1	-
<i>Other</i>		15	14	1	17	16	1	26	24	2
Technicians		10	10	-	12	12	-	28	28	-
<i>Finance</i>		-	-	-	-	-	-	-	-	-
<i>Spatial/Town planning</i>		-	-	-	-	-	-	1	1	-
<i>Information Technology</i>		2	2	-	2	2	-	2	2	-
<i>Roads</i>		-	-	-	-	-	-	2	2	-
<i>Electricity</i>		-	-	-	-	-	-	1	1	-
<i>Water</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation</i>		-	-	-	-	-	-	-	-	-
<i>Refuse</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		8	8	-	10	10	-	22	22	-
Clerks (Clerical and administrative)		26	26	-	26	26	-	31	31	-
Service and sales workers		-	-	-	-	-	-	-	-	-
Skilled agricultural and fishery workers		-	-	-	-	-	-	-	-	-
Craft and related trades		-	-	-	-	-	-	-	-	-
Plant and Machine Operators		12	12	-	12	12	-	12	12	-
Elementary Occupations		82	82	-	82	82	-	73	73	-
TOTAL PERSONNEL NUMBERS	9	221	185	36	225	189	36	240	204	36
% increase					1.8%	2.2%	-	6.7%	7.9%	-
Total municipal employees headcount	6, 10	-	-	-	-	-	-	-	-	-
Finance personnel headcount	8, 10	-	-	-	-	-	-	-	-	-
Human Resources personnel headcount	8, 10	-	-	-	-	-	-	-	-	-

EC126 - NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2023- 2024

Table SA 25 – Budgeted monthly revenue and expenditure

EC126 Ngqushwa - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue																
Exchange Revenue																
Service charges - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		132	132	132	132	132	132	132	132	132	132	132	132	1,582	1,630	1,695
Agency services		48	48	48	48	48	48	48	48	48	48	48	48	582	582	582
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets		519	519	519	519	519	519	519	519	519	519	519	519	6,224	6,224	6,224
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		63	63	63	63	63	63	63	63	63	63	63	63	755	745	745
Licence and permits		214	214	214	214	214	214	214	214	214	214	214	214	2,569	2,569	2,569
Operational Revenue		4	4	4	4	4	4	4	4	4	4	4	4	53	53	53
Non-Exchange Revenue																
Property rates		3,547	3,547	3,547	3,547	3,547	3,547	3,547	3,547	3,547	3,547	3,547	3,547	42,582	43,789	45,198
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		54	54	54	54	54	54	54	54	54	54	54	54	653	655	653
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		9,108	9,108	9,108	9,108	9,108	9,108	9,108	9,108	9,108	9,108	9,108	9,108	109,296	113,433	108,888
Interest		455	455	455	455	455	455	455	455	455	455	455	455	5,463	5,463	5,545
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations																
Total Revenue (excluding capital transfers and grants)		14,542	14,542	14,542	14,542	14,542	14,542	14,542	14,542	14,542	14,542	14,542	14,542	174,889	179,913	176,923
Expenditure																
Employee related costs		7,140	7,140	7,140	7,140	7,140	7,140	7,140	7,140	7,140	7,140	7,140	7,140	85,676	92,016	98,613
Remuneration of councillors		939	939	939	939	939	939	939	939	939	939	939	939	11,273	12,108	12,979
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt repayment		150	150	150	150	150	150	150	150	150	150	150	150	1,869	1,888	1,977
Depreciation and amortisation		3,447	3,447	3,447	3,447	3,447	3,447	3,447	3,447	3,447	3,447	3,447	3,447	41,366	43,393	45,433
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		2,221	2,221	2,221	2,221	2,221	2,221	2,221	2,221	2,221	2,221	2,221	2,221	28,658	27,515	28,675
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		175	175	175	175	175	175	175	175	175	175	175	175	2,100	2,203	2,306
Operational costs		2,764	2,764	2,764	2,764	2,764	2,764	2,764	2,764	2,764	2,764	2,764	2,764	33,170	33,488	34,934
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		16,837	16,837	16,837	16,837	16,837	16,837	16,837	16,837	16,837	16,837	16,837	16,837	202,044	212,616	224,917
Surplus/(Deficit)		(2,295)	(2,295)	(2,295)	(2,295)	(2,295)	(2,295)	(2,295)	(2,295)	(2,295)	(2,295)	(2,295)	(2,295)	(27,544)	(32,697)	(47,995)
Transfers and subsidies - capital (monetary allocations)		2,384	2,384	2,384	2,384	2,384	2,384	2,384	2,384	2,384	2,384	2,384	2,384	28,607	39,430	39,846
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		89	89	89	89	89	89	89	89	89	89	89	89	1,062	6,733	(8,148)
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		89	89	89	89	89	89	89	89	89	89	89	89	1,062	6,733	(8,148)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Moores		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		89	89	89	89	89	89	89	89	89	89	89	89	1,062	6,733	(8,148)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra-company/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	89	89	89	89	89	89	89	89	89	89	89	89	1,062	6,733	(8,148)

EC126 - NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2023- 2024

Table SA 26

EC126 Ngqushwa - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue by Vote																
Vote 1 - Municipal governance and administration																
Vote 2 - Finance and administration				16,386	16,386	16,386	16,386	16,386	16,386	16,386	16,386	16,386	49,157	196,629	212,825	210,189
Vote 3 - Corporate services				16	16	16	16	16	16	16	16	16	48	191	191	191
Vote 4 - Community Services				25	25	25	25	25	25	25	25	25	75	302	304	302
Vote 5 - Community Services				198	198	198	198	198	198	198	198	198	593	2,371	2,438	2,474
Vote 6 - Infrastructure Basic Services				301	301	301	301	301	301	301	301	301	903	3,614	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				16,926	16,926	16,926	16,926	16,926	16,926	16,926	16,926	16,926	50,777	203,106	218,343	216,759
Expenditure by Vote to be appropriated																
Vote 1 - Municipal governance and administration				3,596	3,596	3,596	3,596	3,596	3,596	3,596	3,596	3,596	10,787	43,147	46,439	49,459
Vote 2 - Finance and administration				6,368	6,368	6,368	6,368	6,368	6,368	6,368	6,368	6,368	19,104	76,416	78,943	83,026
Vote 3 - Corporate services				2,582	2,582	2,582	2,582	2,582	2,582	2,582	2,582	2,582	7,746	30,983	32,912	34,872
Vote 4 - Community Services				1,278	1,278	1,278	1,278	1,278	1,278	1,278	1,278	1,278	3,834	15,338	16,192	17,294
Vote 5 - Community Services				1,584	1,584	1,584	1,584	1,584	1,584	1,584	1,584	1,584	4,751	19,005	20,124	21,387
Vote 6 - Infrastructure Basic Services				1,430	1,430	1,430	1,430	1,430	1,430	1,430	1,430	1,430	4,289	17,155	18,000	18,880
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				16,837	16,837	16,837	16,837	16,837	16,837	16,837	16,837	16,837	50,511	202,044	212,610	224,917
Surplus/(Deficit) before assoc.				89	89	89	89	89	89	89	89	89	266	1,062	6,733	(8,148)
Income Tax																
Share of Surplus/Deficit attributable to Minorities																
Intercompany/Parent subsidiary transactions																
Surplus/(Deficit)	1			89	89	89	89	89	89	89	89	89	266	1,062	6,733	(8,148)

EC126 - NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2023- 2024

TABLE SA 27 – Budgeted revenue and expenditure per functions

EC126 Ngqushwa - Supporting Table SA27 Budgeted r0

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue - Functional																
Governance and administration		16,402	16,402	16,402	16,402	16,402	16,402	16,402	16,402	16,402	16,402	16,402	16,402	196,820	213,017	210,380
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		16,402	16,402	16,402	16,402	16,402	16,402	16,402	16,402	16,402	16,402	16,402	16,402	196,820	213,017	210,380
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		64	64	64	64	64	64	64	64	64	64	64	64	768	761	729
Community and social services		63	63	63	63	63	63	63	63	63	63	63	63	758	748	748
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		1	1	1	1	1	1	1	1	1	1	1	1	11	13	11
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		323	323	323	323	323	323	323	323	323	323	323	323	3,871	3,871	3,871
Planning and development		21	21	21	21	21	21	21	21	21	21	21	21	258	258	258
Road transport		301	301	301	301	301	301	301	301	301	301	301	301	3,614	3,614	3,614
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		137	137	137	137	137	137	137	137	137	137	137	137	1,648	1,684	1,759
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		5	5	5	5	5	5	5	5	5	5	5	5	64	64	64
Waste management		132	132	132	132	132	132	132	132	132	132	132	132	1,582	1,620	1,695
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		16,926	16,926	16,926	16,926	16,926	16,926	16,926	16,926	16,926	16,926	16,926	16,926	203,106	219,343	216,769
Expenditure - Functional																
Governance and administration		12,202	12,202	12,202	12,202	12,202	12,202	12,202	12,202	12,202	12,202	12,202	12,202	146,430	153,809	162,591
Executive and council		2,790	2,790	2,790	2,790	2,790	2,790	2,790	2,790	2,790	2,790	2,790	2,790	33,451	36,145	38,574
Finance and administration		9,260	9,260	9,260	9,260	9,260	9,260	9,260	9,260	9,260	9,260	9,260	9,260	110,996	115,655	121,990
Internal audit		163	163	163	163	163	163	163	163	163	163	163	163	1,963	1,968	2,067
Community and public safety		1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,347	16,170	16,861	17,934
Community and social services		147	147	147	147	147	147	147	147	147	147	147	147	1,763	1,341	1,311
Sport and recreation		197	197	197	197	197	197	197	197	197	197	197	197	2,366	2,540	2,721
Public safety		864	864	864	864	864	864	864	864	864	864	864	864	10,365	11,112	11,861
Housing		140	140	140	140	140	140	140	140	140	140	140	140	1,678	1,829	2,011
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		1,299	1,299	1,299	1,299	1,299	1,299	1,299	1,299	1,299	1,299	1,299	1,299	15,385	16,746	17,850
Planning and development		547	547	547	547	547	547	547	547	547	547	547	547	6,580	7,086	7,529
Road transport		752	752	752	752	752	752	752	752	752	752	752	752	9,025	9,660	10,321
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		1,735	1,735	1,735	1,735	1,735	1,735	1,735	1,735	1,735	1,735	1,735	1,735	20,917	21,920	23,068
Energy sources		659	659	659	659	659	659	659	659	659	659	659	659	7,903	8,058	8,299
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		1,076	1,076	1,076	1,076	1,076	1,076	1,076	1,076	1,076	1,076	1,076	1,076	12,514	13,823	14,769
Other		253	253	253	253	253	253	253	253	253	253	253	253	3,041	3,253	3,474
Total Expenditure - Functional		16,837	16,837	16,837	16,837	16,837	16,837	16,837	16,837	16,837	16,837	16,837	16,837	202,944	212,610	224,917
Surplus/(Deficit) before assoc.		89	89	89	89	89	89	89	89	89	89	89	89	1,062	6,733	(8,148)
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	89	89	89	89	89	89	89	89	89	89	89	89	1,062	6,733	(8,148)

EC126 - NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2023- 2024

Table SA28 – Budgeted monthly capital expenditure by municipal vote

EC126 Ngqushwa - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
Multi-year expenditure to be appropriated	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	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated																	
Vote 1 - Municipal governance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and administration		518	518	518	518	518	518	518	518	518	518	518	518	6,221	6,244	6,356	
Vote 3 - Corporate services		15	15	15	15	15	15	15	15	15	15	15	15	176	185	193	
Vote 4 - Community Services		194	194	194	194	194	194	194	194	194	194	194	194	2,327	-	-	
Vote 5 - Community Services		707	707	707	707	707	707	707	707	707	707	707	707	8,478	6,613	96	
Vote 6 - Infrastructure Basic Services		1,429	1,429	1,429	1,429	1,429	1,429	1,429	1,429	1,429	1,429	1,429	1,429	17,150	30,549	31,543	
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	2	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	34,353	43,590	38,187	
Total Capital Expenditure	2	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	34,353	43,530	38,187	

EC126 - NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2023- 2024

Table SA 29 – Budgeted monthly capital expenditure by functions

Choose name from list - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
Capital Expenditure - Functional	1																
<i>Governance and administration</i>		533	533	533	533	533	533	533	533	533	533	533	533	6,399	6,429	6,549	
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance and administration		533	533	533	533	533	533	533	533	533	533	533	533	6,399	6,429	6,549	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<i>Community and public safety</i>		868	868	868	868	868	868	868	868	868	868	868	868	10,412	6,522	-	
Community and social services		696	696	696	696	696	696	696	696	696	696	696	696	8,365	6,522	-	
Sport and recreation		166	166	166	166	166	166	166	166	166	166	166	166	1,988	-	-	
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing		6	6	6	6	6	6	6	6	6	6	6	6	70	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>		921	921	921	921	921	921	921	921	921	921	921	921	11,049	18,128	19,616	
Planning and development		146	146	146	146	146	146	146	146	146	146	146	146	1,743	1,824	1,910	
Road transport		775	775	775	775	775	775	775	775	775	775	775	775	9,302	16,304	17,706	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<i>Trading services</i>		541	541	541	541	541	541	541	541	541	541	541	541	6,484	12,512	12,022	
Energy sources		539	539	539	539	539	539	539	539	539	539	539	539	6,405	12,421	11,927	
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste management		32	32	32	32	32	32	32	32	32	32	32	32	384	91	95	
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure - Functional	2	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	34,353	43,590	38,187	
Funded by:																	
National Government		2,073	2,073	2,073	2,073	2,073	2,073	2,073	2,073	2,073	2,073	2,073	2,073	24,876	34,287	29,010	
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov / Deparm Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital		2,073	2,073	2,073	2,073	2,073	2,073	2,073	2,073	2,073	2,073	2,073	2,073	24,876	34,287	29,010	
Borrowing																	
Internally generated funds		790	790	790	790	790	790	790	790	790	790	790	790	9,477	9,304	9,177	
Total Capital Funding		2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	34,353	43,590	38,187	

EC126 - NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2023- 2024

Table SA30 – Budgeted monthly cash flow

EC126 Nggushwa - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Cash Receipts By Source															
Property rates	2,815	2,815	2,815	2,815	2,815	2,815	2,815	2,815	2,815	2,815	2,815	2,815	33,775	43,450	44,836
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	121	121	121	121	121	121	121	121	121	121	121	121	1,456	1,874	1,549
Rental of facilities and equipment	72	72	72	72	72	72	72	72	72	72	72	72	898	867	867
Interest earned - external investments	547	547	547	547	547	547	547	547	547	547	547	547	6,583	6,573	6,583
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	54	54	54	54	54	54	54	54	54	54	54	54	653	655	653
Licences and permits	214	214	214	214	214	214	214	214	214	214	214	214	2,585	2,505	2,585
Agency services	56	56	56	56	56	56	56	56	56	56	56	56	669	669	669
Transfers and Subsidies - Operational	9,108	9,108	9,108	9,108	9,108	9,108	9,108	9,108	9,108	9,108	9,108	9,108	109,236	113,433	108,808
Other revenue	53	53	53	53	53	53	53	53	53	53	53	53	632	632	632
Cash Receipts by Source	13,040	13,040	13,040	13,040	13,040	13,040	13,040	13,040	13,040	13,040	13,040	13,040	156,483	170,712	167,549
Other Cash Flows by Source															
Transfers and subsidies - capital (Municipal, Provincial, District)	2,384	2,384	2,384	2,384	2,384	2,384	2,384	2,384	2,384	2,384	2,384	2,384	28,927	35,430	35,816
Transfers and subsidies - capital (Municipal, Provincial, District)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prov. Deparm Agencies, Households, Non-profit Institutions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private Enterprises, Public Corporations, Higher Educ Institutions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	409	409	409	409	409	409	409	409	409	409	409	409	4,904	4,904	4,904
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	15,833	15,833	15,833	15,833	15,833	15,833	15,833	15,833	15,833	15,833	15,833	15,833	189,994	215,045	212,369
Cash Payments by Type															
Employee related costs	7,204	7,204	7,204	7,204	7,204	7,204	7,204	7,204	7,204	7,204	7,204	7,204	86,453	92,850	95,508
Remuneration of councilors	939	939	939	939	939	939	939	939	939	939	939	939	11,273	12,108	12,579
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - water & other inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	2,344	2,344	2,344	2,344	2,344	2,344	2,344	2,344	2,344	2,344	2,344	2,344	28,129	28,981	30,200
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,750	33,454	33,527	34,920
Cash Payments by Type	13,278	13,278	13,278	13,278	13,278	13,278	13,278	13,278	13,278	13,278	13,278	13,278	159,339	167,476	177,507
Other Cash Flows/Payments by Type															
Capital assets	3,292	3,292	3,292	3,292	3,292	3,292	3,292	3,292	3,292	3,292	3,292	3,292	39,506	50,129	43,916
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	16,570	16,570	16,570	16,570	16,570	16,570	16,570	16,570	16,570	16,570	16,570	16,570	198,844	217,604	221,523
NET INCREASE/(DECREASE) IN CASH HELD	(738)	(738)	(738)	(738)	(738)	(738)	(738)	(738)	(738)	(738)	(738)	(738)	(8,850)	(2,590)	(9,124)
Cash/cash equivalents at the monthly year begin:	55,490	54,752	54,015	53,277	52,540	51,802	51,065	50,327	49,590	48,852	48,115	47,377	56,490	48,540	44,080
Cash/cash equivalents at the monthly year end:	54,752	54,015	53,277	52,540	51,802	51,065	50,327	49,590	48,852	48,115	47,377	46,640	46,640	44,080	34,956

Table SA32 – List of external mechanisms

EC126 Ngqushwa - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1. Number	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2. R thousand

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Table SA 33 – Contracts having future budgetary implications

EC126 Nqgushwa - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding	Current Year	2023/24 Medium Term Revenue & Expenditure Framework			Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Total
		Years	2022/23	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	2023/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
R thousand	1,3	Total	Original Budget			Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:													
Revenue Obligation By Contract	2												
Contract 1													-
Contract 2													-
Contract 3 etc													-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2												
Contract 1													-
Contract 2													-
Contract 3 etc													-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2												
Contract 1													-
Contract 2													-
Contract 3 etc													-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-
Entities:													
Revenue Obligation By Contract	2												
Contract 1													-
Contract 2													-
Contract 3 etc													-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2												
Contract 1													-
Contract 2													-
Contract 3 etc													-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2												
Contract 1													-
Contract 2													-
Contract 3 etc													-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-

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Table SA34a – Capital expenditure on new assets by asset class

EC126 Ngqushwa - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital expenditure on new assets by Asset Class/Sub-class	1	330,516	376,266	372,670	12,469	12,533	12,533	15,627	28,495	29,010
Infrastructure		330,284	363,169	369,195	12,469	12,533	12,533	9,302	16,304	17,706
Roads Infrastructure		330,284	363,169	369,195	12,469	12,533	12,533	9,302	16,304	17,706
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	12,865	2,356	-	-	-	5,543	11,826	11,304
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	12,865	2,356	-	-	-	5,543	11,826	11,304
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	348	365	-
Dams and Weirs		-	-	-	-	-	-	348	365	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-

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Promenades	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	231	231	1,119	-	-	-	435	-	-
Data Centres	20	20	20	-	-	-	-	-	-
Core Layers	-	-	-	-	-	-	-	-	-
Distribution Layers	211	211	1,099	-	-	-	435	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Community Assets	163,542	173,137	173,525	9,004	10,140	10,140	8,007	6,157	-
Community Facilities	149,205	158,800	159,188	9,004	10,140	10,140	8,007	6,157	-
Halls	149,205	158,345	158,602	5,692	5,940	5,940	7,691	6,157	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	281	-	-
Police	0	0	0	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reservas	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	428	428	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	132	3,312	4,200	4,200	56	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	26	26	-	-	-	-	-	-
Sport and Recreation Facilities	14,337	14,337	14,337	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	14,337	14,337	14,337	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	0	0	0	250	250	250	176	185	193
Monuments	0	0	0	250	250	250	176	185	193
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	-	70	70	1,700	1,635	1,635	2,375	2,419	2,533
Operational Buildings	-	70	70	1,700	1,635	1,635	2,375	2,419	2,533
Municipal Offices	-	70	70	1,700	1,635	1,635	2,375	2,419	2,533
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	1,188	1,188	1,188	-	-	-	-	-	-
Biological or Cultivated Assets	1,188	1,188	1,188	-	-	-	-	-	-

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Intangible Assets										
<i>Servitudes</i>	-	-	-	-	-	-	-	-	-	
<i>Licences and Rights</i>	-	-	-	-	-	-	-	-	-	
<i>Water Rights</i>	-	-	-	-	-	-	-	-	-	
<i>Effluent Licenses</i>	-	-	-	-	-	-	-	-	-	
<i>Solid Waste Licenses</i>	-	-	-	-	-	-	-	-	-	
<i>Computer Software and Applications</i>	-	-	-	-	-	-	-	-	-	
<i>Load Settlement Software Applications</i>	-	-	-	-	-	-	-	-	-	
<i>Unspecified</i>	-	-	-	-	-	-	-	-	-	
Computer Equipment	3,884	3,990	4,173	575	1,025	1,025	469	492	515	
Computer Equipment	3,884	3,990	4,173	575	1,025	1,025	469	492	515	
Furniture and Office Equipment	7,554	7,333	7,380	900	800	800	1,396	1,464	1,533	
Furniture and Office Equipment	7,554	7,333	7,380	900	800	800	1,396	1,464	1,533	
Machinery and Equipment	21,723	24,070	24,730	890	890	890	191	365	201	
Machinery and Equipment	21,723	24,070	24,730	890	890	890	191	365	201	
Transport Assets	12,052	12,630	13,895	4,000	4,080	4,080	3,826	4,014	4,202	
Transport Assets	12,052	12,630	13,895	4,000	4,080	4,080	3,826	4,014	4,202	
Land	4,963	4,963	4,896	-	-	-	-	-	-	
Land	4,963	4,963	4,896	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Living resources	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	
<i>Policing and Protection</i>	-	-	-	-	-	-	-	-	-	
<i>Zoological plants and animals</i>	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
<i>Policing and Protection</i>	-	-	-	-	-	-	-	-	-	
<i>Zoological plants and animals</i>	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on new assets	1	545,422	603,646	602,526	29,788	31,352	31,352	32,068	43,590	38,187

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Table SA 34b – Capital expenditure on the renewal of existing assets by assets by assets class

EC126 Ngqushwa - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure	1	(0)	(0)	(0)	-	-	-	-	-	-
Roads Infrastructure		(0)	(0)	(0)	-	-	-	-	-	-
Roads		(0)	(0)	(0)	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-

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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	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fires/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Spot 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	-	-	-	-	-	-	-	-	-

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Other assets											
Operational Buildings											
<i>Municipal Offices</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Pay/Enquiry Points</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Workshops</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Yards</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Stores</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Laboratories</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Training Centres</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Manufacturing Plant</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Depots</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-	-
Housing											
<i>Staff Housing</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Social Housing</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets											
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets											
<i>Servitudes</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>											
<i>Water Rights</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Unspecified</i>	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-
Living resources											
<i>Mature</i>											
<i>Policing and Protection</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Immature</i>											
<i>Policing and Protection</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing	1	(0)	(0)	(0)	-	-	-	-	-	-	-

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Table Sa34c – Repairs and maintenance expenditure by class

EC126 Ngqushwa - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		496	573	402	1,395	1,315	1,315	1,806	1,895	1,984
Roads Infrastructure		215	2	146	885	805	805	1,197	1,255	1,314
Roads		215	2	146	885	805	805	1,197	1,255	1,314
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		281	571	255	510	510	510	610	639	670
Power Plants		281	571	255	510	510	510	610	639	670
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		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

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Investment properties	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Other assets	853	702	145	978	978	978	647	779	815	
Operational Buildings	853	702	145	978	978	978	647	779	815	
Municipal Offices	853	702	145	978	978	978	647	779	815	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	143	142	78	293	393	393	413	433	453	
Computer Equipment	143	142	78	293	393	393	413	433	453	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	-	26	27	30	30	30	60	63	66	
Machinery and Equipment	-	26	27	30	30	30	60	63	66	
Transport Assets	994	1,038	1,416	1,049	1,849	1,849	1,942	2,037	2,133	
Transport Assets	994	1,038	1,416	1,049	1,849	1,849	1,942	2,037	2,133	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Living resources	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Total Repairs and Maintenance Expenditure	1	2,485	2,480	2,067	3,745	4,565	4,565	4,868	5,206	5,451

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Table 34d – Depreciation by asset class

EC126 Ngqushwa - Supporting Table SA34d Depreciation by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		36,122	12,386	9,098	32,145	32,145	32,145	32,752	34,357	35,971
Roads Infrastructure		36,476	12,139	8,718	31,953	31,953	31,953	32,550	34,145	35,750
Roads		36,476	12,139	8,718	31,953	31,953	31,953	32,550	34,145	35,750
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		191	246	380	192	192	192	202	211	221
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		191	246	380	192	192	192	202	211	221
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		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		(545)	-	-	-	-	-	-	-	-
Landfill Sites		(601)	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		56	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-

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<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
<i>Sand Pumps</i>	-	-	-	-	-	-	-	-	-
<i>Piers</i>	-	-	-	-	-	-	-	-	-
<i>Revetments</i>	-	-	-	-	-	-	-	-	-
<i>Promenades</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
<i>Data Centres</i>	-	-	-	-	-	-	-	-	-
<i>Core Layers</i>	-	-	-	-	-	-	-	-	-
<i>Distribution Layers</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Community Assets	138	468	501	253	253	253	266	279	292
Community Facilities	138	468	501	253	253	253	266	279	292
<i>Halls</i>	-	-	-	-	-	-	-	-	-
<i>Centres</i>	-	-	-	-	-	-	-	-	-
<i>Crèches</i>	-	-	-	-	-	-	-	-	-
<i>Clinics/Care Centres</i>	-	-	-	-	-	-	-	-	-
<i>Fire/Ambulance Stations</i>	-	-	-	-	-	-	-	-	-
<i>Testing Stations</i>	-	-	-	-	-	-	-	-	-
<i>Museums</i>	-	-	-	-	-	-	-	-	-
<i>Galleries</i>	-	-	-	-	-	-	-	-	-
<i>Theatres</i>	-	-	-	-	-	-	-	-	-
<i>Libraries</i>	-	-	-	-	-	-	-	-	-
<i>Cemeteries/Crematoria</i>	-	-	-	-	-	-	-	-	-
<i>Police</i>	-	-	-	-	-	-	-	-	-
<i>Parks</i>	-	-	-	-	-	-	-	-	-
<i>Public Open Space</i>	138	468	501	253	253	253	266	279	292
<i>Nature Reserves</i>	-	-	-	-	-	-	-	-	-
<i>Public Ablution Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Markets</i>	-	-	-	-	-	-	-	-	-
<i>Stalls</i>	-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>	-	-	-	-	-	-	-	-	-
<i>Airports</i>	-	-	-	-	-	-	-	-	-
<i>Taxi Ranks/Bus Terminals</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-

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Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	
Indoor Facilities	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	45	45	45	48	50	52	
Revenue Generating	-	-	-	45	45	45	48	50	52	
Improved Property	-	-	-	45	45	45	48	50	52	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Other assets	10,960	5,034	5,134	5,184	5,184	5,184	5,443	5,710	5,978	
Operational Buildings	10,960	5,034	5,134	5,184	5,184	5,184	5,443	5,710	5,978	
Municipal Offices	-	-	-	-	-	-	-	-	-	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	10,960	5,034	5,134	5,184	5,184	5,184	5,443	5,710	5,978	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	573	766	493	768	768	768	806	845	885	
Computer Equipment	573	766	493	768	768	768	806	845	885	
Furniture and Office Equipment	383	391	290	391	391	391	411	431	451	
Furniture and Office Equipment	383	391	290	391	391	391	411	431	451	
Machinery and Equipment	352	679	903	761	761	761	799	838	877	
Machinery and Equipment	352	679	903	761	761	761	799	838	877	
Transport Assets	636	726	718	802	802	802	843	884	925	
Transport Assets	636	726	718	802	802	802	843	884	925	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Living resources	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Total Depreciation	1	49,166	20,451	17,137	40,349	40,349	40,349	41,366	43,393	45,433

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Table SA 34e – Capital expenditure on the upgrading of existing assets by assets class

EC126 Ngqushwa - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
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		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-

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<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
<i>Sand Pumps</i>	-	-	-	-	-	-	-	-	-
<i>Piers</i>	-	-	-	-	-	-	-	-	-
<i>Revelments</i>	-	-	-	-	-	-	-	-	-
<i>Promenades</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
<i>Data Centres</i>	-	-	-	-	-	-	-	-	-
<i>Core Layers</i>	-	-	-	-	-	-	-	-	-
<i>Distribution Layers</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	12,465	11,905	11,905	2,285	-	-
Community Facilities	-	-	-	1,200	640	640	297	-	-
<i>Halls</i>	-	-	-	-	-	-	-	-	-
<i>Centres</i>	-	-	-	-	-	-	-	-	-
<i>Crèches</i>	-	-	-	-	-	-	-	-	-
<i>Clinics/Care Centres</i>	-	-	-	-	-	-	-	-	-
<i>Fire/Ambulance Stations</i>	-	-	-	-	-	-	-	-	-
<i>Testing Stations</i>	-	-	-	-	-	-	-	-	-
<i>Museums</i>	-	-	-	-	-	-	-	-	-
<i>Galleries</i>	-	-	-	-	-	-	-	-	-
<i>Theatres</i>	-	-	-	-	-	-	-	-	-
<i>Libraries</i>	-	-	-	-	-	-	-	-	-
<i>Cemeteries/Crematoria</i>	-	-	-	-	-	-	-	-	-
<i>Police</i>	-	-	-	-	-	-	-	-	-
<i>Parks</i>	-	-	-	-	-	-	-	-	-
<i>Public Open Space</i>	-	-	-	-	-	-	-	-	-
<i>Nature Reserves</i>	-	-	-	-	-	-	-	-	-
<i>Public Ablution Facilities</i>	-	-	-	1,200	640	640	297	-	-
<i>Markets</i>	-	-	-	-	-	-	-	-	-
<i>Stalls</i>	-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>	-	-	-	-	-	-	-	-	-
<i>Airports</i>	-	-	-	-	-	-	-	-	-
<i>Taxi Ranks/Bus Terminals</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	11,265	11,265	11,265	1,988	-	-
<i>Indoor Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>	-	-	-	11,265	11,265	11,265	1,988	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-

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Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Land Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing	1	-	-	-	12,465	11,905	11,905	2,285	-	-

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Table SA 35 – Future financial implications of capital budget

EC126 Ngqushwa - Supporting Table SA35 Future financial implications of the capital budget

Vote Description R thousand	Ref	2023/24 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year	Budget Year	Budget Year	Forecast	Forecast	Forecast	Present value
		2023/24	+1 2024/25	+2 2025/26	2026/27	2027/28	2028/29	
Capital expenditure	1							
Vote 1 - Municipal governance and administration		-	-	-				
Vote 2 - Finance and administration		6,221	6,244	6,356				
Vote 3 - Corporate services		176	185	193				
Vote 4 - Community Services		2,327	-	-				
Vote 5 - Community Services		8,478	6,613	96				
Vote 6 - Infrastructure Basic Services		17,150	30,549	31,543				
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]		-	-	-				
List entity summary if applicable								
Total Capital Expenditure		34,353	43,590	38,187	-	-	-	-
Future operational costs by vote	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]								
List entity summary if applicable								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Exchange Revenue								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Agency services								
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		34,353	43,590	38,187	-	-	-	-

3. PART THREE

MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I **Ndoda Mgengo**, the Municipal Manager of **Ngqushwa Local Municipality (EC 126)**, certify that the Final Budget and supporting documentation for the 2023/2024 financial year have been prepared in accordance with the Municipal Finance Management Act, and the Regulations made under the Act; and that the Final Budget and supporting documentations are consistent with the Final Integrated Development Plan of the Municipality.

Print Name NDODA MGENGO

Municipal manager of Ngqushwa Local Municipality (EC126)

Signature 

Date 09/06/2023