



NGQUSHWA LOCAL MUNICIPALITY

(EC126)

MTREF BUDGET

2020/2021

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PART ONE

1. Purpose

The purpose of the report is to present the Annual MTREF Budget for 2020-2021 financial year to Council for approval.

2. Legal and Statutory requirements

In terms of Section 24 (1) of the MFMA 56 of 2003, the Mayor of a Municipality must for each financial year table the Annual budget at a Council meeting at least 30 days before the start of the financial year.

3. Mayors report

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

As part of the meeting social and economic needs among other initiative the municipality has developed an indigent policy which serves as a guide in providing free basic services to all indigent households qualifying for the subsidy, the information as a policy requirement which is used to collect information, awareness campaigns, in public participation programmes and door to door.

Ngqushwa municipality is not an essential service authority as a result an agreement was signed by Ngqushwa and Eskom in order to subsidize all indigent households on behalf of Ngqushwa Municipality, on monthly basis Eskom is billing the municipality for the 50KWh of electricity provided for each indigent household, based the indigent register submitted to Eskom by Ngqushwa Municipality.

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

4. Executive summary

In terms of section 227 of the Constitution, local government is entitled to an equitable share of nationally raised revenue to enable it to provide basic services and perform its allocated functions. The local government equitable share is an unconditional transfer that supplements the revenue raised by municipalities (including property rates and service charges). The equitable share provides funding for municipalities to deliver free basic services to poor households and subsidises the cost of administration and other core services for those municipalities that have the least potential to cover these.

The Constitution gives local government substantial own-revenue-raising powers (particularly through property rates and surcharges on services). Municipalities are expected to fund most of their own administrative costs and cross-subsidise basic services for indigent households. The budget must indicate all allocations from made to the municipality through Division of Revenue Act (DoRA).

In view of the aforementioned, the following budget indicators and tables represent a consolidated overview of the proposed 2020/21 Medium-term Revenue and Expenditure Framework for Ngqushwa Local Municipality:

Consolidated overview:

1. Introduction

Ngqushwa Municipality has implemented mSCOA I July 2017, this means that the municipality has complied with the treasury set deadline to go live in July 2017. With this changed reform the municipality got and used the opportunity to align the budget to each function and individual items, and justifying the actual needs per item.

2. National Treasury Circulars

Municipal Budget Circular no. 98 & 99 for the 2020/21 MTREF

3. Macroeconomic performance and projections 2020 to 2023

2019/2020	2020/2021	2021/2022	2022/2023
4.1%	4.5%	4.6%	4.6%

4. Local Government Bargaining Council

Collective Bargaining Council Agreement for 2018/19 to 2020/2021 financial year is in place and a provision of 6.5% was made for salaries

The Budget pertaining to Employee Related Costs was informed management decision on the current state of staff establishment. This considered the current as well as proposed new positions.

5. Municipal Running and Operating costs.

Operating expenditure budget increased by 4.5%

6. Revenue

Ngqushwa municipality must prepare an annual funded budget in terms of Sect 18 of the MFMA and sect 10 (6) of the Municipal Budget and Reporting Regulations.

NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021

OPERATING BUDGET

Operating Budget	ORIGINAL BUDGET 2019/20	ADJUSTED BUDGET 2019/20	OPERATING BUDGET 2020/21
Total Revenue	R 177 270 813	R 174 588 308	R 189 917 133
Less: Operating Expenditure	R 132 086 936	R 144 496 729	R 154 444 682
Less: Capital Transfers	R 30 448 800	R 30 091 580	R 35 472 452
Surplus	(R 14 735 078)	(R 0)	R 0

Included in the abovementioned "Total Revenue" 2020/2021, is an amount of R31 562 100 that relates to MIG and DOE grants.

CAPITAL BUDGET

Capital Budget	ORIGINAL CAPITAL BUDGET 2019/20	ADJUSTED CAPITAL BUDGET 2019/20	CAPITAL BUDGET 2020/21
Capital Budget	R 30 448 800	30 091 580	R 35 472 452
Sources of Funding			
MIG/DOE	R 26 538 800	R 26 538 800	R 31 562 100
Own Funds	R 3 910 000	R 3 452 780	R 3 910 352
Total Cap Program	R 30 448 800	R 30 091 580	R 35 472 452

- The 2020/21 Total Revenue has increased by R **15 328 825** compared to 2019/20 Adjustments budget. This is due to the 4.5% tariff increase as well as the implementation of a new General Valuation as from 1 July 2019 and the increase in the number of refuse collection consumers.
- The operating expenditure for 2020/21 financial year has increased by **R 9 947 953** due to the 4.5% increase allowed for general expenditure and 6.5% increase allowed for salary related costs, by National Treasury
- The capital budget has increased by **R 5 380 872** for 2020/21 compared to Adjustment budget, due to the increase in the INEP allocation.

NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021

- The Municipality for 2020/ 2021 financial year has budgeted for Free basic services amounting to **R 3 553 249**.

4. Recommendations:

It is recommended that:

- The Council of Ngqushwa Local Municipality approve and adopt in terms of section 24(1)(2)(3) of the Municipal Finance Management Act, (Act 56 of 2003):
- The Annual mScoa compliant budget of the Municipality for the financial year 2020/21 and two outer years, and the single year capital appropriations as set out in the following tables:
- Table A2 - Budget Financial Performance (revenue and expenditure by standard classification)
- Table A3 - Budget Financial Performance (revenue and expenditure by municipal vote)
- Table A4 - Budget Financial Performance (revenue and expenditure)
- Table A5 – Budgeted Capitalization and funding
- Table A6 – Budget Statement of Financial Position
- Table A7 – Budget Statement of Cash Flow
- Table A8 – Budget Cash backed reserves reconciliation
- Table A9 – Budget Asset Management

The Council of Ngqushwa Local Municipality, act in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts the following with effect from 1 July 2020:

- 2020/2021 tariffs

Approve the following budget related Policies in line with section 17

(2) (e) when Annual Budget is tabled in terms of 24 2(v):

- Reviewed budget policy
- Reviewed Virement policy
- Reviewed Credit control, debt Collection, Impairment and Bad Debt Write Off policy
- Reviewed Expenditure policy
- Reviewed Property rates policy
- Reviewed Indigent policy
- Reviewed Supply Chain Management policy
- Reviewed Asset Management policy
- Reviewed Insurance policy

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- Reviewed tariff policy
- Reviewed subsistence and travel allowance policy

6. TARIFF SUMMMARY 2020/21

- The Municipality is generating its internal revenue from rates, refuse, rentals and other sources.

2020/21 Final Tariff Increases:

- The estimated increase for final Rates tariffs for 2020/21 is 4.9%, this percentage is in line with inflation rate. New tariffs for Waste management and planning have been included in the Tariff Structure for 2020/21. All other tariffs have increased by 4.9%.
- The tariffs depicted in the following tables are excluding VAT:

	<u>TARIFFS</u>	<u>INCREASE</u>	<u>TARIFFS</u>
1 RATES	2019/2020	4,9%	2020/2021
<u>Annual rates of cent in the rand will be levied on all valued properties as follows</u>			
1.1 Commercial, Industrial and Special Properties	R0.0201		R0.0210
1.2 Residential / Vacant land	R0.0100		R0.0105
1.3 Municipal (NB. Municipal Buildings, Public Open Space & Municipal Public Service (exempted) Infrastructure must be totally exempt from rates)	R0.0000		R0.0000
<u>Farming</u>			
1.4 Agricultural land	R0.0025		R0.0026
1.5 PIS (Public Infrastructure Services)	R0.0025		R0.0026
1.6 Farms (Small Holdings)	R0.0100		R0.0105
1.7 Land with improvement (Government Properties)	R0.0388		R0.0407
1.8 Vacant Land (Government Properties) including farms	R0.0513		R0.0538

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2 REFUSE REMOVAL SERVICE	2019/2020	2020/2021
2.1 Refuse removal: Households/month	R95	R100
<u>Business</u>		
2.2 Commercial Business (Supermarkets, wholesale etc)	R800	R839
2.3 General Medium Business (Hardware, Retail Shops etc.)	R580	R608
2.4 General Small Business (Shops)	R265	R278
2.5 Refuse removal: Businesses/month	R116	R121
<u>Flats/Property to rent</u>		
2.6 Refuse Removal:per room	R85	R89
<u>Institutions</u>		
2.7 Category 1: Nompumelelo Hospital	R8,147	R8,546
2.8 Category 2: Schools, Clinics, Police Station and other Government entities	R350	R367
<u>Holiday/Short-term accomodation</u>		
2.9 Mpekweni Beach Resort	R8,500	R8,917
2.10 Fish River Sun	R8,722	R9,149
2.11 B & B and Flats	R295	R309
Exclusive of vat:		
Disposal at Santa refuse site		
2.12 Garden refuse per month	R155	R163
2.13 Building rubble per month	R420	R441
2.14 Private residents/ Business 0-1 ton per load	R95	R100
3 CEMETERY FEES	2019/2020	2020/2021
Person resident in the town at the time of death		
3.1 Adult per site	R363	R381
3.2 Child per site	R118	R124
3.3 Digging of grave by the municipality	R629	R660
For purposes of this publication "adult" means a person who at the time of death has reach the age of 12 years		
Exclusive of vat:		
4 HALL HIRE	2019/2020	2020/2021
4.1 Hamburg Hall Hire p/day	R928	R973
4.2 Hamburg Hall Hire - Refundable deposit	R315	R330
4.3 Ncumisa Kondlo Indoor Sport Centre p/day	R2,797	R2,934
4.4 Ncumisa Kondlo Indoor Sport Centre - Refundable deposit	R997	R1,046
Exclusive of vat:		
5 POUND FEES	2019/2020	2020/2021
<u>Transport fee for all animals</u>		
5.1 Delivery to the pound one or more to the pound, per km	R11	R11
5.2 Herding by private person, per km	R7	R7
<u>Subsistence Fee (per Head, per Day)</u>		
5.3 Horses , Donkey, Pigs, Sheep and Goats	R19	R20
<u>Pound Fees (Per Herd)</u>		
5.4 Horses , Donkey, Pigs, Sheep and Goats	R41	R43
5.5 Sheep and Goats	R22	R23
Exclusive of vat:		

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6 BUILDING INSPECTION FEES	2019/2020	2020/2021
6.1 Dwelling	R3,754	R3,938
6.2 Outbuilding	R3,120	R3,273
6.3 Flat,Townhouse and Hotels	R4,202	R4,408
6.4 Shops	R4,201	R4,407
6.5 Offices	R4,201	R4,407
6.6 Carports	R1,096	R1,150
6.7 Pools	R95	R100
6.8 Patios,Pergolas and Sun Decks	R1,096	R1,150
<u>Factories and warehouses:</u>		
6.9 First 5000m2	R2,798	R2,935
6.10 Over 5000m2	R2,358	R2,474
6.11 Drainage only plans	R1,082	R1,135
6.12 Street Deposit	R199	R209
6.13 Minimum Building Plan fee Excl. VAT	R1,173	R1,230
Exclusive of vat:		
7 TOWN PLANNING FEES	2019/2020	2020/2021
Category 1		
<u>Land Use Application Type</u>		
<u>Rezoning Application</u>		
7.1 Erven 0 – 2500 m2	R3,237	R3,396
7.2 Erven 2501 – 5000 m2	R5,193	R5,447
7.3 Erven 5001 – 10 000 m2	R9,388	R9,848
7.4 Erven 1 ha – 5 ha	R12,182	R12,779
7.5 Erven over 5 ha	R16,905	R17,733
<u>Subdivision application</u>		
7.6 Basic Fees	R2,521	R2,645
7.7 Charge per subdivision (remainder considered a subdivision)	R139	R146
7.8 Subdivisions into more than 80 erven (Township Establishment)	R12,649	R13,269
7.9 Extension of time	R416	R436
<u>Amendment of an application</u>		
7.10 If already approved by the municipality		
7.11 If not yet approved by the municipality		
<u>Phasing/cancellation of approved layout</u>		
7.12 Basic fee	R1,593	R1,671
<u>Removal, amendment, suspension of a restrictive or obsolete condition, servitude or reservation against the title of land</u>		
7.13 Basic fee	R2,237	R2,347
<u>Amendment or cancellation of a general plan of a township</u>		
7.14 Basic fee	R1,755	R1,841
<u>Permanent closure of public place or public road/street</u>		
7.15 Charge per closure	R531	R557
<u>Development on communal land</u>		
7.16 Basic fee	R5,092	R5,342
Category 2		
Land Use Application Type		
<u>Rezoning Application</u>		
7.17 Erven 0 – 2500 m2	R2,237	R2,347
7.18 Erven 2501 – 5000 m2	R4,193	R4,398
7.19 Erven 5001 – 10 000 m2	R8,388	R8,799
7.20 Erven 1 ha – 5 ha	R11,588	R12,156
7.21 Erven over 5 ha	R16,905	R17,733

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	2019/2020	2020/2021
<u>Subdivision application</u>		
7.22 Basic Fees	R1,920	R2,014
7.23 Charge per subdivision (remainder considered a subdivision)	R139	R146
7.24 Subdivisions into more than 80 erven (Township Establishment)	R12,649	R13,269
7.25 Extension of time	R416	R436
<u>Amendment of an application</u>		
7.26 If already approved by the municipality		
7.27 If not yet approved by the municipality		
<u>Phasing/cancellation of approved layout</u>		
7.28 Basic fee	R1,593	R1,671
<u>Removal, amendment, suspension of a restrictive or obsolete condition, servitude or reservation against the title of land</u>		
7.29 Basic fee	R2,237	R2,347
<u>Amendment or cancellation of a general plan of a township</u>		
7.30 Basic fee	R1,755	R1,841
<u>Permanent closure of public place or public road/street</u>		
7.31 Charge per closure	R531	R557
<u>Special Consent Use</u>		
7.32 Basic fee	R2,237	R2,347
<u>Application for departure from building lines and Spaza Shop application fees:</u>		
7.33 Erven smaller than 500 m2	R278	R292
7.34 Erven 500 – 750m2	R539	R565
7.35 Erven larger than 750 m2	R1,078	R1,131
<u>Departures other than building lines and spaza shops</u>		
7.36 Erven smaller than 500 m2	R1,920	R2,014
7.37 Erven 500 – 750m2	R539	R565
7.38 Erven larger than 750 m2	R1,078	R1,131
<u>Consolidation of erven not (non-exempted)</u>		
7.39 Basic Fee	R2,100	R2,203
<u>Miscellaneous Fees</u>		
7.40 Public hearing and inspection	R3,481	R3,652
7.41 Reason for decision of municipal planning tribunal, land development officer or appeal authc	R1,769	R1,856
7.42 Re-issuing of any notice of approval of any application	R257	R270
7.43 Deed search and copy of the title deed	R163	R171
7.44 Way leave application (application to determine where the Council's services are located or :	R2,509	R2,632
7.45 Any other application not provided for elsewhere in this schedule of fees	R3,481	R3,652
7.46 Application for cell mast	R11,246	R11,797
7.47 Zoning Certificate	R75	R79
7.48 Spatial Development Framework Documents	R132	R138
7.49 Town Planning Scheme – Document	R1,324	R1,389
8 GENERAL TARIFFS		
8.1 Clearance certificate	R100	R105
8.2 Valuation certificate	R100	R105
8.3 Tender document fees from R 30 000-R 200 000	R200	R210
8.4 Tender document fees from R 201 000 - R 2 000 000	R350	R367
8.5 Tender document fees from R 2 000 000 - 5 000 000	R500	R525
8.6 Above R 5 000 000 -	R1,000	R1,049
Exclusive of VAT		

NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021

PART TWO

7. EC126 A1 SCHEDULE 2020-2021 SUMMARY

The table below indicates the financial performance of the Municipality i.e. revenue (excluding capital grants) and expenditure by type. Capital recognised capital are showed on the bottom of the table.

Table A1 Budget Summary

EC126 Ngqushwa - Table A1 Budget Summary

Description	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands										
Financial Performance										
Property rates	25,720	25,089	31,240	38,821	40,072	40,072	-	41,875	43,801	45,816
Service charges	653	759	808	636	636	636	-	664	695	727
Investment revenue	1,129	755	1,212	2,916	2,916	2,916	-	4,547	4,758	4,975
Transfers recognised - operational	83,293	136,174	86,625	89,199	89,607	89,607	-	96,118	101,483	105,987
Other own revenue	15,007	5,748	5,068	19,160	14,819	14,819	-	15,151	14,398	17,024
Total Revenue (excluding capital transfers and contributions)	125,809	168,526	127,849	150,732	148,050	148,050	-	158,355	165,133	174,529
Employee costs	52,067	59,206	67,663	69,482	69,751	69,751	-	74,285	78,928	83,861
Remuneration of councillors	7,414	9,521	10,094	9,051	10,448	10,448	-	11,125	11,820	12,559
Depreciation & asset impairment	17,145	33,474	20,706	10,576	19,121	19,121	-	18,981	20,900	21,862
Finance charges	2,192	889	788	-	-	-	-	-	-	-
Materials and bulk purchases	-	-	-	2,830	3,293	3,293	-	3,350	3,231	3,450
Transfers and grants	-	-	-	53	53	53	-	55	67	60
Other expenditure	65,300	60,648	52,680	40,296	41,834	41,834	-	45,648	47,352	49,859
Total Expenditure	144,120	163,739	151,932	132,087	144,497	144,497	-	154,445	162,269	171,650
Surplus/(Deficit)	(18,317)	4,788	(24,082)	18,645	3,553	3,553	-	3,910	2,844	2,879
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	22,575	37,691	38,148	26,539	26,539	26,539	-	31,562	39,627	32,439
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	4,259	42,478	14,065	45,184	30,092	30,092	-	35,472	42,470	35,318
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4,259	42,478	14,065	45,184	30,092	30,092	-	35,472	42,470	35,318
Capital expenditure & funds sources										
Capital expenditure	23,427	63,771	34,088	30,449	30,092	30,092	-	35,472	42,470	35,318
Transfers recognised - capital	19,475	91,242	31,332	26,639	26,539	26,539	-	31,562	39,627	32,439
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3,952	2,530	2,755	3,810	3,912	3,912	-	3,910	2,844	2,879
Total sources of capital funds	23,427	93,771	34,088	30,449	30,451	30,451	-	35,472	42,470	35,318
Financial position										
Total current assets	40,888	30,381	34,929	39,121	44,099	44,099	-	58,432	63,303	63,227
Total non current assets	223,101	267,703	279,294	311,745	309,385	309,385	-	324,396	386,886	402,184
Total current liabilities	31,866	20,174	21,253	14,624	19,541	19,541	-	19,541	17,977	16,539
Total non current liabilities	12,338	12,806	13,829	12,806	13,829	13,829	-	13,829	13,829	13,829
Community wealth/Equity	219,782	265,083	276,140	278,251	280,022	290,022	-	313,985	355,882	389,725
Cash flows										
Net cash from (used) operating	28,841	36,045	33,674	34,069	33,591	33,591	-	36,704	44,514	36,898
Net cash from (used) investing	(22,980)	(35,741)	(33,865)	(25,449)	(25,092)	(25,092)	-	(22,357)	(42,371)	(35,218)
Net cash from (used) financing	(4,996)	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	1,266	1,504	1,312	10,124	9,812	9,812	-	15,658	17,802	19,582
Cash backing/surplus reconciliation										
Cash and investments available	1,266	1,504	1,312	10,124	10,171	10,171	-	15,658	17,802	15,909
Application of cash and investments	(6,379)	(3,572)	1,870	4,124	3,258	3,258	-	(2,427)	(5,977)	(8,754)
Balance - surplus (shortfall)	7,845	5,075	(558)	6,000	6,913	6,913	-	18,086	23,779	24,363
Asset management										
Asset register summary (MDV)	223,101	267,703	279,294	283,897	282,635	282,635	282,635	282,766	327,168	369,671
Depreciation	17,145	33,474	20,706	10,576	19,121	19,121	19,121	19,981	20,900	21,862
Renewal and Upgrading of Existing Assets	-	-	-	900	206	206	206	-	-	-
Repairs and Maintenance	6,012	-	-	2,827	3,590	3,590	3,590	2,665	2,849	3,042
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	2,502	1,251	1,251	1,307	1,307	1,367	1,430
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021

Table A2 is the summary of revenue and expenditure by municipal vote
EC126 Ngqushwa - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Revenue - Functional	1									
<i>Governance and administration</i>		121,234	138,515	155,119	167,290	168,590	168,590	183,574	198,468	200,387
Executive and council		2,306	-	-	-	-	-	-	-	-
Finance and administration		118,928	138,515	155,119	167,290	168,590	168,590	183,574	198,468	200,387
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		2,888	57,483	455	670	1,057	1,057	1,099	807	844
Community and social services		2,888	57,483	455	649	1,057	1,057	1,089	796	833
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	21	-	-	10	10	11
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		20,502	2,439	3,267	8,616	4,248	4,248	4,518	4,726	4,943
Planning and development		27	73	63	220	220	220	240	251	262
Road transport		20,475	2,366	3,203	8,396	4,028	4,028	4,278	4,475	4,661
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		3,754	7,779	7,157	695	695	695	726	759	794
Energy sources		3,100	7,000	6,332	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	21	19	59	59	59	62	64	67
Waste management		653	759	806	636	636	636	664	695	727
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	148,379	206,217	165,997	177,271	174,588	174,588	189,917	204,759	206,968
Expenditure - Functional										
<i>Governance and administration</i>		106,249	113,078	100,742	85,297	94,543	94,543	101,642	107,310	113,179
Executive and council		47,422	29,802	27,313	18,852	21,189	21,189	22,426	23,765	25,185
Finance and administration		58,827	83,276	73,429	64,443	71,463	71,463	77,223	81,436	85,759
Internal audit		-	-	-	2,002	1,890	1,890	1,993	2,110	2,234
<i>Community and public safety</i>		14,499	12,538	13,704	15,120	15,040	15,040	15,919	16,534	17,534
Community and social services		12,183	1,250	1,928	2,315	1,595	1,595	1,633	1,379	1,457
Sport and recreation		-	1,674	1,685	1,890	1,973	1,973	2,101	2,232	2,372
Public safety		-	8,029	8,817	9,634	9,691	9,691	10,306	10,938	11,609
Housing		2,316	1,585	1,274	1,341	1,781	1,781	1,879	1,985	2,097
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		13,345	13,558	10,451	8,660	12,191	12,191	12,843	13,680	14,745
Planning and development		4,329	4,329	4,760	4,852	5,865	5,865	6,190	6,622	7,256
Road transport		9,016	9,229	5,691	3,807	6,327	6,327	6,653	7,059	7,489
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		10,027	21,404	23,072	18,385	19,680	19,680	20,368	21,526	22,751
Energy sources		3,068	9,941	10,464	5,014	5,802	5,802	5,845	6,144	6,457
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		6,959	11,464	12,608	13,370	13,878	13,878	14,523	15,382	16,294
<i>Other</i>	4	-	3,161	3,963	4,625	3,043	3,043	3,672	3,238	3,441
Total Expenditure - Functional	3	144,120	163,739	151,932	132,087	144,497	144,497	154,445	162,289	171,650
Surplus/(Deficit) for the year		4,259	42,478	14,065	45,184	30,092	30,092	35,472	42,470	35,318

NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021

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

Vote Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Revenue by Vote	1									
Vote 1 - Municipal governance and administration		2,306	-	-	-	-	-	-	-	-
Vote 2 - Finance and administration		118,928	138,515	155,119	167,136	168,436	168,436	183,414	198,300	200,212
Vote 3 - 0		-	-	-	154	154	154	161	168	176
Vote 4 - 0		-	-	-	-	-	-	-	-	-
Vote 5 - Community and public safety		2,888	57,483	455	670	1,057	1,057	1,099	807	844
Vote 6 - Economic and environmental services		20,502	2,439	3,267	8,616	4,248	4,248	4,518	4,726	4,943
Vote 7 - Trading services		3,754	7,779	7,157	695	695	695	726	759	794
Vote 8 - Other		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	148,379	206,217	165,997	177,271	174,588	174,588	189,917	204,759	206,968
Expenditure by Vote to be appropriated	1									
Vote 1 - Municipal governance and administration		47,422	29,802	27,313	18,852	21,251	21,251	22,426	23,765	25,185
Vote 2 - Finance and administration		58,827	83,276	73,429	62,930	69,708	69,708	75,416	79,514	83,719
Vote 3 - 0		-	-	-	1,513	1,697	1,697	1,808	1,921	2,041
Vote 4 - 0		-	-	-	2,002	1,890	1,890	1,993	2,110	2,234
Vote 5 - Community and public safety		14,499	12,538	13,704	15,120	15,035	15,035	15,919	16,534	17,534
Vote 6 - Economic and environmental services		13,345	13,558	10,451	8,660	12,191	12,191	12,843	13,680	14,745
Vote 7 - Trading services		10,027	21,404	23,072	18,385	19,680	19,680	20,368	21,526	22,751
Vote 8 - Other		-	3,161	3,963	4,625	3,043	3,043	3,672	3,238	3,441
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	144,120	163,739	151,932	132,087	144,497	144,497	154,445	162,289	171,650
Surplus/(Deficit) for the year	2	4,259	42,478	14,065	45,184	30,092	30,092	35,472	42,470	35,318

NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021

The table A4 below indicates indicate the budget financial performance (revenue and expenditure by source)

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

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Revenue By Source											
Property rates	2	25,720	25,089	31,240	38,821	40,072	40,072	-	41,875	43,801	45,816
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	653	759	806	636	636	636	-	664	695	727
Rental of facilities and equipment		141	156	162	686	686	686	-	717	750	784
Interest earned - external investments		1,129	755	1,212	2,916	2,916	2,916	-	4,547	4,756	4,975
Interest earned - outstanding debtors		1,563	1,985	2,086	5,032	5,032	5,032	-	5,258	5,500	5,753
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		589	450	1,155	5,681	1,291	1,291	-	1,428	1,494	1,563
Licences and permits		1,605	1,715	1,756	2,366	2,366	2,366	-	2,472	2,586	2,705
Agency services		344	310	392	536	536	536	-	560	585	612
Transfers and subsidies		83,293	136,174	88,625	89,199	89,607	89,607	-	96,118	101,483	105,987
Other revenue	2	10,765	1,132	415	4,860	4,909	4,909	-	4,715	3,482	5,607
Gains		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		125,803	168,526	127,848	150,732	148,050	148,050	-	158,355	165,133	174,529
Expenditure By Type											
Employee related costs	2	52,067	59,206	67,663	69,482	69,751	69,751	-	74,285	78,928	83,861
Remuneration of councillors		7,414	9,521	10,094	9,051	10,446	10,446	-	11,125	11,820	12,559
Debt impairment	3	-	545	(399)	1,756	1,756	1,756	-	1,835	1,920	2,008
Depreciation & asset impairment	2	17,145	33,474	20,706	10,576	19,121	19,121	-	19,981	20,900	21,862
Finance charges		2,192	888	788	-	-	-	-	-	-	-
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other materials	8	-	-	-	2,630	3,293	3,293	-	3,350	3,231	3,450
Contracted services		21,605	18,254	10,971	18,954	19,885	19,885	-	20,790	21,229	22,519
Transfers and subsidies		-	-	-	53	53	53	55	57	60	60
Other expenditure	4, 5	43,696	34,743	40,488	19,585	20,192	20,192	-	23,023	24,202	25,331
Losses		-	7,106	1,620	-	-	-	-	-	-	-
Total Expenditure		144,120	163,739	151,932	132,087	144,497	144,497	55	154,447	162,292	171,650
Surplus/(Deficit)		(18,317)	4,786	(24,082)	18,645	3,553	3,553	(55)	3,908	2,841	2,879
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		22,575	37,691	38,148	26,539	26,539	26,539	-	31,562	39,627	32,439
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		4,259	42,478	14,065	45,184	30,092	30,092	(55)	35,470	42,468	35,318
Surplus/(Deficit) after capital transfers & contributions		4,259	42,478	14,065	45,184	30,092	30,092	(55)	35,470	42,468	35,318
Taxation		4,259	42,478	14,065	45,184	30,092	30,092	(55)	35,470	42,468	35,318
Surplus/(Deficit) after taxation		4,259	42,478	14,065	45,184	30,092	30,092	(55)	35,470	42,468	35,318
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		4,259	42,478	14,065	45,184	30,092	30,092	(55)	35,470	42,468	35,318
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		4,259	42,478	14,065	45,184	30,092	30,092	(55)	35,470	42,468	35,318

- The above Table indicates the revenue by source for the municipality. From the above table one can see that the main sources of revenue for the municipality are:
 - Property rates
 - Service charges (refuse removal)
 - Investment revenue
 - Operational transfer recognised as per DORA Bill
 - And other revenue (i.e traffic fines, agency fees, toilets, hall hire, licence and permits etc)

NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021

Table A5 Summary of Capital expenditure by vote

Vote Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure, to be appropriated	2										
Vote 1 - Municipal governance and administration		-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and administration		-	-	-	-	-	-	-	-	-	-
Vote 3 - 0		-	-	-	-	-	-	-	-	-	-
Vote 4 - 0		-	-	-	-	-	-	-	-	-	-
Vote 5 - Community and public safety		-	-	-	-	-	-	-	-	-	-
Vote 6 - Economic and environmental services		-	-	-	-	-	-	-	-	-	-
Vote 7 - Trading services		-	-	-	-	-	-	-	-	-	-
Vote 8 - Other		-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and administration		2,786	58,828	2,259	2,660	2,881	2,881	-	3,837	2,767	2,798
Vote 3 - 0		-	-	-	-	-	-	-	-	-	-
Vote 4 - 0		-	-	-	-	-	-	-	-	-	-
Vote 5 - Community and public safety		394	-	-	1,200	12,531	12,531	-	1,600	1,674	1,751
Vote 6 - Economic and environmental services		20,247	34,944	31,829	21,429	9,354	9,354	-	19,659	21,133	22,188
Vote 7 - Trading services		-	-	-	5,160	5,326	5,326	-	10,376	16,897	8,580
Vote 8 - Other		-	-	-	-	-	-	-	-	-	-
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		23,427	93,771	34,088	30,449	30,092	30,092	-	35,472	42,470	35,318
Total Capital Expenditure - Vote		23,427	93,771	34,088	30,449	30,092	30,092	-	35,472	42,470	35,318
Capital Expenditure - Functional											
Governance and administration		2,786	58,828	2,259	2,660	2,881	2,881	-	3,837	2,767	2,798
Executive and council		-	-	-	-	-	-	-	-	-	-
Finance and administration		2,786	58,828	2,259	2,660	2,881	2,881	-	3,837	2,767	2,798
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		394	-	-	1,200	12,331	12,331	-	1,600	1,674	1,751
Community and social services		394	-	-	1,200	12,025	12,025	-	1,600	1,674	1,751
Sport and recreation		-	-	-	-	306	306	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		20,247	34,944	31,829	21,429	9,354	9,354	-	19,659	21,133	22,188
Planning and development		-	-	-	-	-	-	-	-	-	-
Road transport		20,247	34,944	31,829	21,429	9,354	9,354	-	19,659	21,133	22,188
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	5,160	5,326	5,326	-	10,376	16,897	8,580
Energy sources		-	-	-	5,160	5,326	5,326	-	10,376	16,897	8,580
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	23,427	93,771	34,088	30,449	30,092	30,092	-	35,472	42,470	35,318
Funded by:											
National Government		19,475	34,141	31,332	26,639	26,539	26,539	-	31,562	39,627	32,439
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	57,101	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	19,475	91,242	31,332	26,639	26,539	26,539	-	31,562	39,627	32,439
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		3,952	2,530	2,755	3,810	3,912	3,912	-	3,910	2,844	2,879
Total Capital Funding	7	23,427	93,771	34,088	30,449	30,451	30,451	-	35,472	42,470	35,318

NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021

Table A6 Budget statement of Financial Position

EC126 Ngqushwa - Table A6 Budgeted Financial Position

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
ASSETS											
Current assets											
Cash		1,266	1,504	1,312	10,124	10,171	10,171		15,658	17,802	15,609
Call investment deposits	1										
Consumer debtors	1	19,019	5,257	6,796	13,490	14,606	14,606	-	1,455	860	635
Other debtors		10,150	13,351	16,658	5,654	9,158	9,158		31,466	34,789	37,131
Current portion of long-term receivables		399	397	311		311	311				
Inventory	2	9,853	9,853	9,853	9,853	9,853	9,853		9,853	9,853	9,853
Total current assets		40,686	30,361	34,929	39,121	44,099	44,099	-	58,432	63,303	63,227
Non current assets											
Long-term receivables											
Investments											
Investment property		21,936	28,095	26,674	28,095	26,674	26,674		26,674	26,674	26,674
Investment in Associates											
Property, plant and equipment	3	199,917	238,704	251,920	282,775	281,966	281,966	-	297,003	339,470	374,765
Biological											
Intangible		1,248	904	700	875	745	745		719	722	725
Other non-current assets											
Total non current assets		223,101	267,703	279,294	311,745	309,385	309,385	-	324,396	366,866	402,184
TOTAL ASSETS		263,787	298,064	314,222	350,866	353,484	353,484	-	382,827	430,169	465,411
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4	7,342	-	-	-	-	-	-	-	-	-
Consumer deposits											
Trade and other payables	4	24,324	20,174	21,253	14,624	19,541	19,541	-	19,541	17,977	16,539
Provisions											
Total current liabilities		31,666	20,174	21,253	14,624	19,541	19,541	-	19,541	17,977	16,539
Non current liabilities											
Borrowing		-	-	-	-	-	-	-	-	-	-
Provisions		12,338	12,806	13,829	12,806	13,829	13,829	-	13,829	13,829	13,829
Total non current liabilities		12,338	12,806	13,829	12,806	13,829	13,829	-	13,829	13,829	13,829
TOTAL LIABILITIES		44,005	32,980	35,082	27,430	33,370	33,370	-	33,370	31,807	30,368
NET ASSETS	5	219,782	265,083	279,140	323,436	320,114	320,114	-	349,457	398,363	435,043
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		219,782	265,083	279,140	278,251	290,022	290,022	-	313,985	355,892	399,725
Reserves	4	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	219,782	265,083	279,140	278,251	290,022	290,022	-	313,985	355,892	399,725

Table A7 Budget statement of cash flow

EC126 Ngqushwa - Table A7 Budgeted Cash Flows

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		39,069	38,002	28,917	23,293	30,043	30,043		29,313	30,661	32,071
Service charges		388			381	381	381		465	486	509
Other revenue		4,101	2,320	2,498	8,477	7,622	7,622		6,720	8,426	9,993
Transfers and Subsidies - Operational	1	80,812	78,831	87,519	89,199	89,607	89,607		96,118	101,483	106,315
Transfers and Subsidies - Capital	1	21,502	38,833	39,254	26,539	26,539	26,539		31,562	39,627	32,439
Interest		1,129	2,740	3,297	5,935	3,019	3,019		3,155	3,300	3,452
Dividends											
Payments											
Suppliers and employees		(117,612)	(124,552)	(127,024)	(119,702)	(123,567)	(123,567)		(132,573)	(139,411)	(147,720)
Finance charges		(1,446)	(130)	(788)	-	-	-		-	-	-
Transfers and Grants	1				(53)	(53)	(53)		(55)	(57)	(60)
NET CASH FROM/(USED) OPERATING ACTIVITIES		28,041	36,045	33,674	34,069	33,591	33,591	-	36,704	44,514	36,998
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		191	929	222	5,000	5,000	5,000		13,115	-	-
Decrease (increase) in non-current receivables											
Decrease (increase) in non-current investments											
Payments											
Capital assets		(23,171)	(36,670)	(34,088)	(30,449)	(30,092)	(30,092)		(35,472)	(42,371)	(35,218)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(22,980)	(35,741)	(33,866)	(25,449)	(25,092)	(25,092)	-	(22,357)	(42,371)	(35,218)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits											
Payments											
Repayment of borrowing		(4,996)									
NET CASH FROM/(USED) FINANCING ACTIVITIES		(4,996)	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		66	304	(192)	8,620	8,500	8,500	-	14,347	2,144	1,780
Cash/cash equivalents at the year begin:	2	1,200	1,200	1,504	1,504	1,312	1,312		1,312	15,658	17,802
Cash/cash equivalents at the year end:	2	1,266	1,504	1,312	10,124	9,812	9,812		15,658	17,802	19,582

NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021

Table A8 Cash backed reserves reconciliations

EC126 Ngqushwa - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Cash and Investments available											
Cash/cash equivalents at the year end	1	1,266	1,504	1,312	10,124	9,812	9,812	-	15,658	17,802	19,582
Other current investments > 90 days		-	-	-	-	359	359	-	-	(0)	(3,973)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		1,266	1,504	1,312	10,124	10,171	10,171	-	15,658	17,802	15,609
Application of cash and investments											
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	(6,379)	(3,572)	1,870	4,124	3,258	3,258	-	(2,427)	(5,977)	(8,754)
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and Investments:		(6,379)	(3,572)	1,870	4,124	3,258	3,258	-	(2,427)	(5,977)	(8,754)
Surplus (shortfall)		7,645	5,075	(558)	6,000	6,913	6,913	-	18,086	23,779	24,363

Table A9 Budget Asset Management

EC126 Ngqushwa - Table A9 Asset Management

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
CAPITAL EXPENDITURE										
Total New Assets	1	23,427	93,771	34,088	29,549	29,886	29,886	35,472	42,470	35,318
<i>Roads Infrastructure</i>		13,330	25,509	15,666	21,429	9,354	9,354	19,659	21,133	22,188
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	5,160	5,160	5,160	10,303	16,820	8,500
<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>		-	-	49	-	-	-	-	-	-
Infrastructure		13,330	25,509	15,715	26,589	14,514	14,514	29,982	37,953	30,688
<i>Community Facilities</i>		5,812	9,521	15,666	-	12,025	12,025	1,600	1,674	1,751
<i>Sport and Recreation Facilities</i>		-	-	-	300	100	100	-	-	-
Community Assets		5,812	9,521	15,666	300	12,125	12,125	1,600	1,674	1,751
<i>Heritage Assets</i>		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
Investment properties										
<i>Operational Buildings</i>		3,246	58,649	2,659	-	366	366	1,073	77	80
<i>Housing</i>		-	-	-	-	-	-	-	-	-
Other Assets		3,246	58,649	2,659	-	366	366	1,073	77	80
Biological or Cultivated Assets										
<i>Services</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		1,039	92	48	-	45	45	48	51	54
Intangible Assets		1,039	92	48	-	45	45	48	51	54
<i>Computer Equipment</i>		-	-	-	450	140	140	521	545	570
<i>Furniture and Office Equipment</i>		-	-	-	210	165	165	168	171	174
<i>Machinery and Equipment</i>		-	-	-	-	-	-	-	-	-
<i>Transport Assets</i>		-	-	-	2,000	2,532	2,532	2,100	2,000	2,000
<i>Land</i>		-	-	-	-	-	-	-	-	-
<i>Zoo's, Marine and Non-biological Animals</i>		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2				900	206	206			
<i>Sport and Recreation Facilities</i>		-	-	-	900	206	206	-	-	-
<i>Community Assets</i>		-	-	-	-	306	306	-	-	-
<i>Heritage Assets</i>		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Zoo's, Marine and Non-biological Animals</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	23,427	93,771	34,088	30,449	30,092	30,092	35,472	42,470	35,318
<i>Roads Infrastructure</i>		13,330	25,509	15,666	21,429	9,354	9,354	19,659	21,133	22,188
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	5,160	5,160	5,160	10,303	16,820	8,500
<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>		-	-	49	-	-	-	-	-	-
Infrastructure		13,330	25,509	15,715	26,589	14,514	14,514	29,982	37,953	30,688
<i>Community Facilities</i>		5,812	9,521	15,666	-	12,025	12,025	1,600	1,674	1,751
<i>Sport and Recreation Facilities</i>		-	-	-	300	100	100	-	-	-
Community Assets		5,812	9,521	15,666	300	12,331	12,331	1,600	1,674	1,751
<i>Heritage Assets</i>		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
Investment properties										
<i>Operational Buildings</i>		3,246	58,649	2,659	-	366	366	1,073	77	80
<i>Housing</i>		-	-	-	-	-	-	-	-	-
Other Assets		3,246	58,649	2,659	-	366	366	1,073	77	80
Biological or Cultivated Assets										
<i>Services</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		1,039	92	48	-	45	45	48	51	54
Intangible Assets		1,039	92	48	-	45	45	48	51	54
<i>Computer Equipment</i>		-	-	-	450	140	140	521	545	570
<i>Furniture and Office Equipment</i>		-	-	-	210	165	165	168	171	174
<i>Machinery and Equipment</i>		-	-	-	-	-	-	-	-	-
<i>Transport Assets</i>		-	-	-	2,000	2,532	2,532	2,100	2,000	2,000
<i>Land</i>		-	-	-	-	-	-	-	-	-
<i>Zoo's, Marine and Non-biological Animals</i>		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		23,427	93,771	34,088	30,449	30,092	30,092	35,472	42,470	35,318

NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021

ASSET REGISTER SUMMARY - PPE (WDV)	5	223,101	267,703	279,294	283,897	282,635	282,635	292,766	327,168	369,671
<i>Roads Infrastructure</i>		8,425	11,197	2,798						
<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>		54,008	81,370	78,936						
Infrastructure		62,432	72,566	81,734	-	-	-	-	-	-
Community Assets		14,602	14,641	13,026						
Heritage Assets										
Investment properties		21,936	28,095	26,674	28,095	26,674	26,674	26,674	26,674	26,674
Other Assets		122,883	151,497	157,159	50			1,000		
Biological or Cultivated Assets										
Intangible Assets		1,248	904	700	875	745	745	719	722	725
Computer Equipment					450	499	499	521	545	570
Furniture and Office Equipment					100	266	266	173	177	180
Machinery and Equipment					252,326	251,920	251,920	261,578	297,051	339,521
Transport Assets					2,000	2,532	2,532	2,100	2,000	2,000
Land										
Zoo's, Marine and Non-biological Animals										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	223,101	267,703	279,294	283,897	282,635	282,635	292,766	327,168	369,671
EXPENDITURE OTHER ITEMS		23,158	33,474	20,706	13,402	22,710	22,710	22,646	23,749	24,903
Depreciation	7	17,145	33,474	20,706	10,576	19,121	19,121	19,981	20,800	21,862
Repairs and Maintenance by Asset Class	3	6,012	-	-	2,827	3,590	3,590	2,665	2,849	3,042
<i>Roads Infrastructure</i>		1,680	-	-	493	533	533	488	511	534
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	554	554	554	710	742	776
<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		1,680	-	-	1,047	1,087	1,087	1,198	1,253	1,311
Community Facilities		581	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		581	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		3,751	-	-	480	1,139	1,139	150	157	164
Housing		-	-	-	-	-	-	-	-	-
Other Assets		3,751	-	-	480	1,139	1,139	150	157	164
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	154	211	211	168	237	308
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	94	46	46	49	53	56
Transport Assets		-	-	-	1,052	1,106	1,106	1,099	1,150	1,203
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		23,158	33,474	20,706	13,402	22,710	22,710	22,646	23,749	24,903
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		0.0%	0.0%	0.0%	3.0%	0.7%	0.7%	0.0%	0.0%	0.0%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>		0.0%	0.0%	0.0%	8.5%	1.1%	1.1%	0.0%	0.0%	0.0%
<i>R&M as a % of PPE</i>		3.0%	0.0%	0.0%	1.0%	1.3%	1.3%	0.9%	0.8%	0.8%
<i>Renewal and upgrading and R&M as a % of PPE</i>		3.0%	0.0%	0.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%

NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021

Other Supporting table schedules

EC126 Ngqushwa - Table A10 Basic service delivery measurement

Description	Ref	2018/17	2017/18	2018/19	Current Year 2018/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Household service targets	1									
Water:										
Piped water inside dwelling		--	--	--	--	--	--	--	--	--
Piped water inside yard (but not in dwelling)		--	--	--	--	--	--	--	--	--
Using public tap (at least min.service level)	2	--	--	--	--	--	--	--	--	--
Other water supply (at least min.service level)	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/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	6	--	--	--	--	--	--	--	--	--
Energy:										
Electricity (at least min.service level)		--	--	--	--	--	--	--	--	--
Electricity - prepaid (min.service level)		--	--	--	6,500	6,500	6,500	6,500	6,500	6,500
<i>Minimum Service Level and Above sub-total</i>		--	--	--	6,500	6,500	6,500	6,500	6,500	6,500
Electricity (< min.service level)		--	--	--	--	--	--	--	--	--
Electricity - prepaid (< min. service level)		--	--	--	--	--	--	--	--	--
Other energy sources		--	--	--	--	--	--	--	--	--
<i>Below Minimum Service Level sub-total</i>		--	--	--	--	--	--	--	--	--
Total number of households	5	--	--	--	6,500	6,500	6,500	6,500	6,500	6,500
Refuse:										
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	5	--	--	--	--	--	--	--	--	--
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		--	--	--	--	--	--	--	--	--
Sanitation (free minimum level service)		--	--	--	--	--	--	--	--	--
Electricity/other energy (50kwh per household per month)		--	--	--	--	--	--	--	--	--
Refuse (removed at least once a week)		--	--	--	--	--	--	--	--	--
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres 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		--	--	--	--	--	--	--	--	--
Highest level of free service provided per household										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres 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										
Water (in excess of 6 kilolitres per indigent household per month)		--	--	--	2,502	1,251	1,251	1,307	1,367	1,430
Sanitation (in excess of free sanitation service to indigent households)		--	--	--	--	--	--	--	--	--
Electricity/other energy (in excess of 60 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	6									
Other										
Total revenue cost of subsidised services provided		--	--	--	2,502	1,251	1,251	1,307	1,367	1,430

NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021

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

Description	Ref	2018/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand											
REVENUE ITEMS:											
Property rates											
Total Property Rates	6	25,720	25,089	31,240	41,323	41,323	41,323		43,162	45,169	47,247
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)					2,502	1,251	1,251		1,207	1,367	1,430
Net Property Rates		25,720	25,089	31,240	38,821	40,072	40,072	-	41,955	43,801	45,816
Service charges - electricity revenue											
Total Service charges - electricity revenue	6										
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 revenue											
Service charges - water revenue											
Total Service charges - water revenue	6										
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 revenue											
Service charges - sanitation revenue											
Total Service charges - sanitation revenue	6										
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 - sanitation revenue											
Service charges - refuse revenue											
Total refuse removal revenue	6	653	759	806	636	636	636		664	695	727
Total landfill revenue											
less Revenue Foregone (in excess of one removal a week to indigent households)											
less Cost of Free Basis Services (removed once a week to indigent households)											
Net Service charges - refuse revenue		653	759	806	636	636	636	-	664	695	727
Other Revenue by source											
Fuel Levy											
Other Revenue		10,785	1,132	415	4,860	4,909	4,909		4,716	3,482	5,607
Total 'Other' Revenue	1	10,785	1,132	415	4,860	4,909	4,909	-	4,715	3,482	5,607
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	52,067	59,206	67,663	61,190	61,552	61,552		54,903	58,335	61,981
Pension and UIF Contributions					6,568	7,348	7,348		7,826	8,315	8,834
Medical Aid Contributions					2,579	2,768	2,768		2,948	3,132	3,328
Overtime					744	-	-		-	-	-
Performance Bonus					-	3,905	3,905		4,159	4,419	4,695
Motor Vehicle Allowance					3,088	2,358	2,358		2,511	2,668	2,835
Cellphone Allowance					391	301	301		321	341	362
Housing Allowances					104	124	124		132	140	149
Other benefits and allowances					3,427	568	568		592	629	668
Payments in lieu of leave					1,169	603	603		642	662	726
Long service awards					222	236	236		252	267	284
Post retirement benefit obligations					-	-	-		-	-	-
Less: Employee costs capitalised to PPE	sub-total	52,067	59,206	67,663	69,482	69,751	69,751	-	74,285	78,928	83,861
Total Employee related costs	1	52,067	59,206	67,663	69,482	69,751	69,751	-	74,285	78,928	83,861
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		17,145	33,474	20,708	10,576	18,844	18,844		19,682	20,598	21,545
Lease amortisation						277	277		269	303	317
Capital asset impairment											
Total Depreciation & asset impairment	1	17,145	33,474	20,708	10,576	19,121	19,121	-	19,951	20,900	21,862
Bulk purchases											
Electricity Bulk Purchases											
Water Bulk Purchases											
Total bulk purchases	1	-	-	-	-	-	-	-	-	-	-
Transfers and grants											
Cash transfers and grants											
Non-cash transfers and grants					53	53	53	55	57	60	60
Total transfers and grants	1	-	-	-	53	53	53	55	57	60	60
Contracted services											
Outsourced Services		21,605	18,254	10,971	18,954	8,281	8,281		7,508	7,858	8,223
Consultants and Professional Services						7,263	7,263		8,738	9,074	9,734
Contractors						4,350	4,350		4,844	4,297	4,563
Total contracted services		21,605	18,254	10,971	18,954	19,895	19,895	-	20,760	21,229	22,519
Other Expenditure By Type											
Collection costs											
Contributions to 'other' provisions											
Audit fees											
Other Expenditure		43,696	34,743	40,488	19,585	20,192	20,192		23,023	24,202	25,331
Total 'Other' Expenditure	1	43,696	34,743	40,488	19,585	20,192	20,192	-	23,023	24,202	25,331
by Expenditure Item											
Employee related costs	8										
Other materials		6,012	-	-	2,827	1,176	1,176		467	489	511
Contracted Services						2,394	2,394		2,177	2,338	2,507
Other Expenditure						20	20		21	22	23
Total Repairs and Maintenance Expenditure	9	6,012	-	-	2,827	3,590	3,590	-	2,665	2,649	3,042

NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021

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 - 0	Vote 4 - 0	Vote 5 - Community and public safety	Vote 6 - Economic and environmental services	Vote 7 - Trading services	Vote 8 - Other	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																	
Revenue By Source																	
Property rates		41,875															41,875
Service charges - electricity revenue																	
Service charges - water revenue																	
Service charges - sanitation revenue																	
Service charges - refuse revenue								664									664
Rental of facilities and equipment		480		237													717
Interest earned - external investments		4,547															4,547
Interest earned - outstanding debtors		5,258															5,258
Dividends received																	
Fines, penalties and forfeits						1,418											1,418
Licences and permits		172				2,300							10				2,472
Agency services						560											560
Other revenue						0	82			209					32	4,412	4,715
Transfers and subsidies		95,033		523												184	95,790
Grants																	
Total Revenue (excluding capital transfers and contributions)		147,415		750		4,278	62	664		209				10	32	4,386	158,027
Expenditure By Type																	
Employer related costs		16,578	7,303		1,524			10,061	1,754	4,938	2,032	15,206	7,545	4,159	8,887		74,095
Remuneration of councillors			11,125														11,125
Debt impairment		1,635															1,635
Depreciation & asset impairment		19,981															19,981
Finance charges																	
Bulk purchases																	
Other materials		1,746										467					3,032
Contracted services		13,261	2,708	452	344			1,046	860	1,041	43	115		6	1,021	188	20,759
Transfers and subsidies								65									65
Other expenditure		11,416	1,290	215	125			3,360	3,202	191	19	523		19	687	1,546	23,023
Losses																	
Total Expenditure		64,918	22,428	365	1,993			14,433	5,845	6,140	2,101	16,711		2,876	5,867	16,393	154,117
Surplus/(Deficit)																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		87,587	(22,428)	384	(1,993)	4,278	62	(13,858)	(5,845)	(5,882)	(2,101)	(16,711)		(2,886)	(5,835)	(5,802)	3,910
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		31,582															
Transfers and subsidies - capital (in-kind - all)																	
Surplus/(Deficit) after capital transfers & contributions		114,153	(22,428)	384	(1,993)	4,278	62	(13,858)	(5,845)	(5,882)	(2,101)	(16,711)		(2,886)	(5,835)	(5,802)	35,472

EC126 Ngqushwa - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand											
ASSETS											
Consumer debtors											
Consumer debtors		19,019	5,257	6,796	13,480	14,606	14,606		1,455	860	635
Less: Provision for debt impairment											
Total Consumer debtors	2	19,019	5,257	6,796	13,480	14,606	14,606		1,455	860	635
Debt impairment provision											
Balance at the beginning of the year											
Contributions to the provision											
Bad debts written off											
Balance at end of year											
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		199,917	238,704	251,920	282,775	281,966	281,966		297,003	339,470	374,785
Leases recognised as PPE											
Less: Accumulated depreciation											
Total Property, plant and equipment (PPE)	2	199,917	238,704	251,920	282,775	281,966	281,966		297,003	339,470	374,785
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities		7,342									
Total Current liabilities - Borrowing		7,342									
Trade and other payables											
Trade Payables		24,324	20,174	21,253	14,624	19,541	19,541		19,541	17,977	16,539
Other creditors											
Unspent conditional transfers											
VAT											
Total Trade and other payables	2	24,324	20,174	21,253	14,624	19,541	19,541		19,541	17,977	16,539
Non current liabilities - Borrowing											
Borrowing											
Finance leases (including PPP asset element)											
Total Non current liabilities - Borrowing											
Provisions - non-current											
Retirement benefits											
Refuse landfill site rehabilitation		12,338	12,806	13,829	12,806	13,829	13,829		13,829	13,829	13,829
Other											
Total Provisions - non-current		12,338	12,806	13,829	12,806	13,829	13,829		13,829	13,829	13,829
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance					233,067	259,931	259,931		278,512	313,422	364,407
GRAP adjustments											
Residual balance					233,067	259,931	259,931		278,512	313,422	364,407
Surplus/(Deficit)		4,259	42,478	14,065	45,184	30,092	30,092		35,472	42,470	35,318
Transfers to/from Reserves											
Depreciation offsets											
Other adjustments											
Accumulated Surplus/(Deficit)	1	4,259	42,478	14,065	278,251	290,022	290,022		313,985	355,892	399,725
Reserves											
Housing Development Fund											
Capital replacement											
Self-insurance											
Other reserves											
Revaluation											
Total Reserves	2										
TOTAL COMMUNITY WEALTH/EQUITY	2	4,259	42,478	14,065	278,251	290,022	290,022		313,985	355,892	399,725

NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021

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

Strategic Objective	Goal	Goal Code	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand												
To promote a culture of good governance and stakeholder involvement	To continuously ensure effective, economical and compliant integrated planning	GGPP		2,306	73	3,267	695	695	695	726	759	794
To be a financial viable municipality (self-sustainability)	Ensuring sound financial planning and reporting through budget management best practices and interdepartmental coordination.	BTO		119,138	145,895	155,119	167,290	168,590	168,590	183,574	198,468	200,387
Improve Organisational Cohesion and Effectiveness	To ensure continuous implementation of Municipal vision and mission through Human Resources Management plan							328	326	328		
Strives to ensure the creation of wealth using natural resources thereby promoting sustainable economic growth.	To create an enabling environment that promotes the development of the local economy and facilitates job creation			8,459	(375)	455	670	729	729	771	807	844
To manage quality basics services provisioning in order to ensure rendering of sustainable and affordable services to the communities of Ngqushwa by 2022 and beyond	To manage administration and implementation of capital projects for internal roads and community halls	QBSD		20,475	60,624	7,157	8,616	4,248	4,248	4,518	4,726	4,943
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	148,379	206,217	185,997	177,271	174,598	174,588	189,917	204,759	206,868

EC126 Ngqushwa - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand												
To promote a culture of good governance and stakeholder involvement	To continuously ensure effective, economical and compliant integrated planning	GGPP		47,422	29,802	27,313	18,852	21,274	21,274	22,426	23,765	25,185
To be a financial viable municipality (self-sustainability)	Ensuring sound financial planning and reporting through budget management best practices and interdepartmental coordination.	BTO		58,827	83,276	73,429	66,445	72,985	72,985	79,216	83,545	87,994
Improve Organisational Cohesion and Effectiveness	To ensure continuous implementation of Municipal vision and mission through Human Resources Management plan							687	687	331	3	
Strives to ensure the creation of wealth using natural resources thereby promoting sustainable economic growth.	To create an enabling environment that promotes the development of the local economy and facilitates job creation			10,027	24,566	27,035	23,010	22,651	22,652	24,040	24,764	26,192
To manage quality basics services provisioning in order to ensure rendering of sustainable and affordable services to the communities of Ngqushwa by 2022 and beyond	To manage administration and implementation of capital projects for internal roads and community halls	QBSD		27,843	26,096	24,155	23,780	26,899	26,899	26,435	30,215	32,280
Allocations to other priorities												
Total Expenditure			1	144,120	163,739	151,932	132,087	144,497	144,487	154,447	162,292	171,650

NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021

EC126 Ngqushwa - Supporting Table SA6 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid/Operating Expenditure	5.0%	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	16.9%	2.7%	2.0%	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	1.3	1.5	1.6	2.7	2.3	2.3	-	3.5	3.5	3.8
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.3	1.5	1.6	2.7	2.3	2.3	-	3.5	3.5	3.8
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0	0.1	0.1	0.7	0.5	0.5	-	1.3	1.0	0.9
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		149.6%	147.0%	90.2%	60.0%	74.7%	74.7%	0.0%	70.0%	70.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		149.6%	147.0%	90.2%	60.0%	74.7%	74.7%	0.0%	70.0%	70.0%	70.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	23.5%	11.3%	18.6%	12.7%	16.3%	16.3%	0.0%	20.8%	21.6%	21.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency											
Creditors to Cash and Investments	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))	1921.6%	1341.7%	1620.2%	144.4%	199.2%	199.2%	0.0%	124.8%	101.0%	84.5%
Other Indicators											
Electricity Distribution Losses (2)											
	Total Volume Losses (MWh)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)											
	Total Volume Losses (Ml)										
	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)	41.4%	35.1%	52.9%	46.1%	47.1%	47.1%	0.0%	46.9%	47.8%	48.0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	47.1%	42.4%	57.6%	52.1%	54.2%	54.2%		53.9%	55.0%	55.2%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	4.8%	0.0%	0.0%	1.8%	2.4%	2.4%		1.7%	1.7%	1.7%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	15.4%	20.4%	16.8%	7.0%	12.9%	12.9%	0.0%	12.6%	12.7%	12.5%
IDP re-audition financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	15.5	9.8	6.6	20.4	20.4	20.4	-	18.9	18.4	19.9
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	111.5%	73.1%	73.8%	47.7%	58.2%	58.2%	0.0%	76.1%	78.8%	79.8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.2	0.2	0.1	1.1	1.1	1.1	-	1.6	1.7	1.8

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EC126 Ngqushwa Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	1,266	1,504	1,312	10,124	9,812	9,812	-	15,658	17,802	19,582
Cash - investments at the yr end less applications - R'000	18(1)b	2	7,645	5,075	(558)	6,000	6,913	6,913	-	27,870	23,679	24,263
Cash year end/monthly employee/supplier payments	18(1)b	3	0.2	0.2	0.1	1.1	1.1	1.1	-	1.6	1.7	1.8
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	4,259	42,478	14,065	45,184	30,092	30,092	(55)	35,470	42,458	35,318
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(8.0%)	18.0%	17.1%	(2.8%)	(5.0%)	(108.0%)	(1.5%)	(1.4%)	(1.4%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	105.3%	127.8%	82.6%	54.8%	68.5%	68.5%	0.0%	66.7%	67.2%	67.0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	2.1%	(1.2%)	4.5%	4.3%	4.3%	0.0%	4.3%	4.3%	4.3%
Capital payments % of capital expenditure	18(1)c,(18)	8	98.9%	38.1%	100.0%	100.0%	100.0%	100.0%	0.0%	100.0%	99.8%	99.7%
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. legislative/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(35.7%)	25.0%	(19.4%)	25.8%	0.0%	(100.0%)	36.7%	8.3%	5.9%
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	3.0%	0.0%	0.0%	1.0%	1.3%	0.9%	0.0%	0.9%	0.8%	0.8%
Asset renewal % of capital budget	20(1)(v)	14	0.0%	0.0%	0.0%	3.0%	0.7%	0.7%	0.0%	0.0%	0.0%	0.0%
Supporting indicators												
% incr total service charges (incl prop rates)	18(1)a			(2.0%)	24.0%	23.1%	3.2%	0.0%	(100.0%)	4.5%	4.6%	4.6%
% incr Property Tax	18(1)a			(2.5%)	24.5%	24.3%	3.2%	0.0%	(100.0%)	4.5%	4.6%	4.6%
% incr Service charges - electricity revenue	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - water revenue	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - sanitation revenue	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - refuse revenue	18(1)a			16.1%	6.2%	(21.1%)	0.0%	0.0%	(100.0%)	4.5%	4.6%	4.6%
% incr in	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a		26,374	25,848	32,046	39,457	40,708	40,708	-	42,539	44,496	46,543
Service charges			26,374	25,848	32,046	39,457	40,708	40,708	-	42,539	44,496	46,543
Property rates			25,720	25,089	31,240	38,821	40,072	40,072	-	41,875	43,801	45,816
Service charges - refuse removal			653	759	806	636	636	636	-	664	695	727
Service charges - other			-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment			141	156	162	686	686	686	-	717	750	784
Capital expenditure excluding capital grant funding			3,562	2,530	2,755	3,810	3,553	3,553	-	3,910	2,844	2,879
Cash receipts from ratepayers	18(1)a		43,557	40,322	31,415	32,151	38,047	38,047	-	38,487	39,574	42,573
Ratepayer & Other Revenue	18(1)a		41,381	31,596	38,012	58,617	55,527	55,527	-	57,890	58,894	63,566
Change in consumer debtors (current and non-current)			(3,255)	(10,563)	4,760	(4,820)	311	311	(23,764)	13,777	2,728	2,117
Operating and Capital Grant Revenue	18(1)a		105,856	173,865	126,773	115,738	116,145	116,145	-	127,680	141,109	138,426
Capital expenditure - total	20(1)(v)		23,427	93,771	34,088	30,449	30,092	30,092	-	35,472	42,470	35,318
Supporting benchmarks												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CFI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating												
Local Government Equitable Share										67,420	67,420	67,420
Finance Management										3,000	3,200	3,300
EPWP Incentive											3,544	3,707
PMU											1,119	1,200
Municipal Disaster relief											328	1,260
LG Sets											184	202
Library											523	572
										96,118	86,267	96,631
DoRA capital												
Municipal Infrastructure Grant (MIG)										21,259	22,807	23,939
Integrated Electrification (Municipal) Programme										10,303	16,820	8,500
										31,562	39,627	32,439
Total Operating Revenue												
			125,803	168,526	127,849	150,732	148,050	148,050	-	158,355	165,133	174,529
Total Operating Expenditure												
			144,120	163,739	151,932	132,087	144,497	144,497	55	154,447	162,292	171,650
Operating Performance Surplus/(Deficit)												
			(18,317)	4,786	(24,082)	18,645	3,553	3,553	(55)	3,908	2,841	2,879
Cash and Cash Equivalents (30 June 2021)												
										15,658		
Revenue												
% Increase in Total Operating Revenue				34.0%	(24.1%)	17.9%	(1.8%)	0.0%	(100.0%)	7.0%	4.3%	5.7%
% Increase in Property Rates Revenue				(2.5%)	24.5%	24.3%	3.2%	0.0%	(100.0%)	4.5%	4.6%	4.6%
% Increase in Electricity Revenue				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% Increase in Property Rates & Services Charges				(2.0%)	24.0%	23.1%	3.2%	0.0%	(100.0%)	4.5%	4.6%	4.6%
Expenditure												
% Increase in Total Operating Expenditure				13.6%	(7.2%)	(13.1%)	9.4%	0.0%	(100.0%)	6.9%	5.1%	5.8%
% Increase in Employee Costs				13.7%	14.3%	2.7%	0.4%	0.0%	(100.0%)	6.5%	6.3%	6.2%
% Increase in Electricity Bulk Purchases				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Average Cost Per Budgeted Employee Position (Remuneration)					259245.705	358152.9888				375177.0404		
Average Cost Per Councilor (Remuneration)					0	335230.0741				412036.8519		
R&M % of PPE			3.0%	0.0%	0.0%	1.0%	1.3%	1.3%	0.0%	0.9%	0.8%	0.8%
Asset Renewal and R&M as a % of PPE			3.0%	0.0%	0.0%	1.0%	1.0%	1.0%	0.0%	0.9%	1.0%	1.0%
Debt Impairment % of Total Billable Revenue			0.0%	2.1%	(1.2%)	4.5%	4.3%	4.3%	0.0%	4.3%	4.3%	4.3%
Capital Revenue												
Internally Funded & Other (R'000)			3,952	2,530	2,755	3,810	3,812	3,912	-	3,910	2,844	2,879
Borrowing (R'000)			-	-	-	-	-	-	-	-	-	-
Grant Funding and Other (R'000)			19,475	91,242	31,332	26,639	26,539	26,539	-	31,562	39,627	32,439
Internally Generated funds % of Non Grant Funding			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%	100.0%	100.0%	100.0%
Borrowing % of Non Grant Funding			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding			83.1%	97.3%	91.9%	87.5%	87.2%	87.2%	0.0%	86.0%	83.3%	81.6%
Capital Expenditure												
Total Capital Programme (R'000)			23,427	93,771	34,088	30,449	30,082	30,082	-	35,472	42,470	35,318
Asset Renewal			-	-	-	900	206	206	206	-	-	-
Asset Renewal % of Total Capital Expenditure			0.0%	0.0%	0.0%	3.0%	0.7%	0.7%	0.0%	0.0%	0.0%	0.0%
Cash												
Cash Receipts % of Rate Payer & Other			105.3%	127.6%	82.6%	54.8%	68.5%	68.5%	0.0%	66.7%	67.2%	67.0%
Cash Coverage Ratio			0	0	0	0	0	0	-	0	0	0
Reserves												
Surplus/(Deficit)			7,645	5,075	(558)	6,000	6,913	6,913	-	27,870	23,679	24,263
Free Services												
Free Basic Services as a % of Equitable Share			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Free Services as a % of Operating Revenue (excl operational transfers)			0.0%	0.0%	0.0%	4.1%	2.1%	2.1%	0.0%	2.1%	2.1%	2.1%
High Level Outcome of Funding Compliance												
Total Operating Revenue			125,803	168,526	127,849	150,732	148,050	148,050	-	158,355	165,133	174,529
Total Operating Expenditure			144,120	163,739	151,932	132,087	144,497	144,497	55	154,447	162,292	171,650
Surplus/(Deficit) Budgeted Operating Statement			(18,317)	4,786	(24,082)	18,645	3,553	3,553	(55)	3,908	2,841	2,879
Surplus/(Deficit) Considering Reserves and Cash Backing			7,645	5,075	(558)	6,000	6,913	6,913	-	27,870	23,679	24,263
MTREF Funded (1)/Unfunded (0)	15	1	1	0	1	1	1	1	1	1	1	1
MTREF Funded ✓ /Unfunded ✗	15	✓	✓	✗	✓	✓	✓	✓	✓	✓	✓	✓

NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021

EC126 Ngqushwa - Supporting Table SA11 Property rates summary

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Valuation:	1									
Date of valuation:			Yes	Yes	1/07/219					
Financial year valuation used			Yes	Yes	Yes			2019-2024		
Municipal by-laws s6 in place? (Y/N)	2		No	No	Yes			Yes		
Municipal/assistant valuer appointed? (Y/N)			1	1	No			Yes		
Municipal partnership s38 used? (Y/N)			0	0	1	1	1	No	No	No
No. of assistant valuers (FTE)	3		1	1	1	1	1	1	1	1
No. of data collectors (FTE)	3		-	-	-	-	-	-	-	-
No. of internal valuers (FTE)	3		-	-	1	1	1	-	-	10
No. of external valuers (FTE)	3		-	-	-	-	-	-	-	1
No. of additional valuers (FTE)	4		-	-	-	-	-	1	1	-
Valuation appeal board established? (Y/N)			6268	6268				Yes		
Implementation time of new valuation roll (mins)								1/07/2019		
No. of properties	5		38	38	11,282,000	11,282,000	11,282,000	9,157	9,157	9,157
No. of sectional title values	5		-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)			1	1	1	1	1	-	-	-
No. of supplementary valuations			1	1	2	2	2	1	1	1
No. of valuation roll amendments			25	25	66	66	66	1	1	-
No. of objections by rate payers			1	1	3	3	3	66	66	66
No. of appeals by rate payers			25	25	15	15	15	3	3	3
No. of successful objections	8		-	-	-	-	-	-	-	-
No. of successful objections > 10%	8		1	1	1	1	1	-	-	-
Supplementary valuation			23,005	23,005	749,000	749,000	749,000	1	1	1
Public service infrastructure value (Rm)	5		111	111	81	81	81	-	-	-
Municipally owned property value (Rm)										
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)			0	0	8	8	8	-	-	-
Valuation reductions-nature reserves/park (Rm)			0	0	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)			-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)			0	0	-	-	-	-	-	-
Valuation reductions-public worship (Rm)			-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)			1	1	49	49	49	-	-	-
Total valuation reductions:			1	1	57	57	57	-	-	-
Total value used for rating (Rm)	5				400	400	400			
Total land value (Rm)	5				-	-	-			
Total value of improvements (Rm)	5				-	-	-			
Total market value (Rm)	5		991	991	1,584	1,584	1,584			
Rating:										
Residential rates used to determine rate for other categories? (Y/N)			No	No	No			No		
Differential rates used? (Y/N)	5		Yes	Yes	Yes			Yes		
Limit on annual rate increase (s20)? (Y/N)			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Special rating area used? (Y/N)			No	No	No			No		
Phasing-in properties s21 (number)			None	None	None	None	None	None	None	None
Rates policy accompanying budget? (Y/N)			Yes	Yes	Yes			Yes		
Fixed amount minimum value (R'000)			None	None	None			None		
Non-residential prescribed ratio s19? (%)			No	No	Yes			No		
Rate revenue:										
Rate revenue budget (R'000)	6		19,515	19,515	40,354	40,354	40,354	41,875	43,801	45,816
Rate revenue expected to collect (R'000)	6		11,003	11,003	24,212	24,212	24,212	29,313	30,661	32,071
Expected cash collection rate (%)	7		7000.0%	70.0%	60.0%	60.0%	60.0%	7000.0%	7000.0%	7000.0%
Special rating areas (R'000)										
Rebates, exemptions - indigent (R'000)					28,257	28,257	28,257			
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)			107	107	60	60	60			
Rebates, exemptions - other (R'000)			1,069	1,069	192	192	192			
Phase-in reductions/discounts (R'000)										
Total rebates, exemptns, reductns, discs (R'000)			1,176	1,176	28,508	28,508	28,508			

NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021

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

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.	
Current Year 2019/20																		
Valuation:																		
No. of properties		5,654		72	388	1,408	1,178	70									40	
No. of sectional title property values		1																
No. of unreasonably difficult properties s7(2)																		
No. of supplementary valuations		50		5		10												
Supplementary valuation (Rm)				5		10												
No. of valuation roll amendments		41		15														
No. of objections by rate-payers		2		20	5													
No. of appeals by rate-payers				1														
No. of appeals by rate-payers finalised																		
No. of successful objections	5			15														
No. of successful objections > 10%	5																	
Estimated no. of properties not valued																		
Years since last valuation (select)		>5	>5	>5	>5	>5	>5	>5									>5	
Frequency of valuation (select)		5	5	5	5	5	5	5									5	
Method of valuation used (select)		Market	Land & impr	Land & impr	Land & impr	Market	Other	Other									Other	
Base of valuation (select)		Land & impr	Land & impr	Land & impr	Land & impr	Land & impr	Land & impr.	Land & impr									Land & impr	
Phasing-in properties s21 (number)																		
Combination of rating types used? (Y/N)																		
Flat rate used? (Y/N)																		
Is balance rated by uniform rate/variable rate?																		
Valuation reductions:																		
Valuation reductions-public infrastructure (Rm)																		
Valuation reductions-nature reserves/park (Rm)																		
Valuation reductions-mineral rights (Rm)																		
Valuation reductions-R15,000 threshold (Rm)																		
Valuation reductions-public worship (Rm)																		
Valuation reductions-other (Rm)	2	48																
Total valuation reductions:																		
Total value used for rating (Rm)	6	400																
Total land value (Rm)	6																	
Total value of improvements (Rm)	6																	
Total market value (Rm)	6	404		82	153	115	83	3										12
Rating:																		
Average rate	3																	
Rate revenue budget (R'000)		5,111		1,833	753	32,690												
Rate revenue expected to collect (R'000)		3,058		1,100	452	19,854												
Expected cash collection rate (%)	4	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%										60.0%
Special rating areas (R'000)																		
Rebates, exemptions - indigent (R'000)		28,257																
Rebates, exemptions - pensioners (R'000)																		
Rebates, exemptions - bona fide farm (R'000)					60													
Rebates, exemptions - other (R'000)								96										
Phase-in reductions/discoun (R'000)																		
Total rebates,exemptns,reductns,discs (R'000)																		

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

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.	
Budget Year 2020/21																		
Valuation:																		
No. of properties		2,229		72	379	2,273	1,163	70										36
No. of sectional title property values		33																
No. of unreasonably difficult properties s7(2)																		
No. of supplementary valuations		30		3	1	883	11				1							
Supplementary valuation (Rm)		5,565,000		6,458,000	4,220,800	44,232,500	26,717,000				7,230,000							
No. of valuation roll amendments		30		3	1	883	11				1							
No. of objections by rate-payers		12		21	3	19	2	3										
No. of appeals by rate-payers		1		1														
No. of appeals by rate-payers finalised																		
No. of successful objections	5			15														
No. of successful objections > 10%	5																	
Estimated no. of properties not valued																		
Years since last valuation (select)		1	0	1	1	1	1	1	0	0	1	0	0	0	0	0	1	0
Frequency of valuation (select)		Every 5 years	0	Every 5 years	Every 5 years	Every 5 years	Every 5 years	Every 5 years	0	0	Every 5 years	0	0	0	0	0	Every 5 years	0
Method of valuation used (select)		direct compar	0	direct compar	direct compar	direct compar	direct compar	cost approach	0	0	cost approach	0	0	0	0	0	0	0
Base of valuation (select)		0	0	0	0	0	0	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	0	0	0	0	0	0
Combination of rating types used? (Y/N)		y	0	n	y	n	n	n	0	0	n	0	0	0	0	0	n	0
Flat rate used? (Y/N)		y	0	y	n	n	n	y	0	0	n	0	0	0	0	0	y	0
Is balance rated by uniform rate/variable rate?		variable	0	uniform	variable	variable	0	uniform	0	0	n	0	0	0	0	0	uniform	0
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)																		
Valuation reductions-other (Rm)	2	219			90			0										5
Total valuation reductions:																		
Total value used for rating (Rm)	6	203		96	91	513		0										
Total land value (Rm)	6							9										
Total value of improvements (Rm)	6	54			23		90	0										
Total market value (Rm)	8	54			23		90	9										
Rating:																		
Average rate	3																	
Rate revenue budget (R'000)		0	0	0	0	0		0										
Rate revenue expected to collect (R'000)		2,127		2,022	237	20,875												
Expected cash collection rate (%)	4	60.0%	0.0%	70.0%	60.0%	100.0%												
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)		662			15													
Phase-in reductions/discoun (R'000)								1										
Total rebates,exemptns,reductns,discs (R'000)																		

NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021

EC126 Ngqushwa - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2016/17	2017/18	2018/19	Current Year 2019/20	2020/21 Medium Term Revenue & Expenditure Framework		
							Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Property rates (rate in the Rand)	1								
Residential properties			0.0100	0.0090	0.0095	0.0100	0.0105	0.0110	0.0115
Residential properties - vacant land				0.0090	0.0095	0.0100	0.0105	0.0110	0.0115
Formal/informal settlements					-	-	-	-	-
Small holdings									
Farm properties - used				0.0085	0.0190	0.0025	0.0026	0.0027	0.0029
Farm properties - not used				0.0181	0.0190	0.0025	0.0026	0.0027	0.0029
Industrial properties									
Business and commercial properties				0.0181	0.0191	0.0201	0.0211	0.0221	0.0232
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties				0.0463	0.0487	0.0513	0.0538	0.0564	0.0591
Municipal properties									
Public service infrastructure				0.0023	0.0024	0.0025	0.0026	0.0027	0.0029
Privately owned towns serviced by the owner									
State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
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

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

Description	Ref	Provide description of tariff structure where appropriate	2016/17	2017/18	2018/19	Current Year 2019/20	2020/21 Medium Term Revenue & Expenditure Framework		
							Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Exemptions, reductions and rebates (Rands)									
Valuation reductions-public infrastructure (Rm)					8,074	7,821,302	8,204,546	8,598,364	9,011,085
Valuation reductions-nature reserves/park (Rm)					-	-	-	-	-
Valuation reductions-mineral rights (Rm)					-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)					-	-	-	-	-
Valuation reductions-public worship (Rm)					-	-	-	-	-
Valuation reductions-other (Rm)					969,776	48,811,888	51,203,671	53,661,447	56,237,196
Water tariffs									

NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021

EC126 Ngqushwa - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		80,931	79,083	80,489	88,602	88,602	88,602	95,083	95,527	95,857
Local Government Equitable Share		77,921	73,815	75,488	82,696	82,696	82,696	87,420	87,420	87,420
Finance Management		2,010	2,345	2,415	2,880	2,880	2,880	3,000	3,200	3,300
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
EPWP Incentive		1,000	1,531	1,480	1,901	1,901	1,901	3,544	3,707	3,878
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
PMU		-	1,582	1,106	1,125	1,125	1,125	1,119	1,200	1,260
Municipal Disaster relief		-	-	-	-	328	328	328	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
PMU		-	-	-	-	-	-	-	-	-
District Municipality: <i>[insert description]</i>		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		6,850	440	15,568	597	676	676	707	739	773
Construction Ceta		6,300	-	-	-	-	-	-	-	-
LG Seta		-	90	188	176	176	176	184	193	202
Education Seta		-	-	15,000	-	-	-	-	-	-
Library		350	350	400	421	500	500	523	547	572
Total Operating Transfers and Grants	5	87,581	79,523	96,057	89,199	89,279	89,279	95,790	96,267	96,631
Capital Transfers and Grants										
National Government:		24,761	34,140	38,148	26,539	26,539	26,539	31,562	39,627	32,439
Municipal Infrastructure Grant (MIG)		20,761	30,241	31,816	21,379	21,379	21,379	21,258	22,807	23,939
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Integrated Electrification (Municipal) Programme		4,000	3,899	6,332	5,160	5,160	5,160	10,303	16,820	8,500
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants <i>[insert description]</i>		-	-	-	-	-	-	-	-	-
District Municipality: <i>[insert description]</i>		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Construction Ceta		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	24,761	34,140	38,148	26,539	26,539	26,539	31,562	39,627	32,439
TOTAL RECEIPTS OF TRANSFERS & GRANTS		112,342	113,663	134,205	115,738	115,817	115,817	127,352	135,893	129,070

NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021

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

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		80,931	79,083	80,489	88,602	88,602	88,602	95,083	95,527	95,857
Local Government Equitable Share		77,921	73,615	75,488	82,696	82,696	82,696	87,420	87,420	87,420
Finance Management		2,010	2,345	2,415	2,880	2,880	2,880	3,000	3,200	3,300
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
EIPWP Incentive		1,000	1,531	1,480	1,901	1,901	1,901	3,544	3,707	3,878
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
PMU		-	1,592	1,106	1,125	1,125	1,125	1,119	1,200	1,260
Municipal Disaster relief		-	-	-	-	328	328	328	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
PMU		-	-	-	-	-	-	-	-	-
District Municipality: <i>[insert description]</i>		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		6,650	440	15,568	597	676	676	707	739	773
Construction Ceta		6,300	-	-	-	-	-	-	-	-
LG Seta		-	90	168	176	176	176	184	193	202
Education Seta		-	-	15,000	-	-	-	-	-	-
Library		350	350	400	421	500	500	523	547	572
Total operating expenditure of Transfers and Grants:		87,561	79,523	96,057	89,199	89,279	89,279	95,790	96,267	96,631
Capital expenditure of Transfers and Grants										
National Government:		24,761	34,140	38,148	26,539	26,539	26,539	31,562	39,627	32,439
Municipal Infrastructure Grant (MIG)		20,761	30,241	31,816	21,379	21,379	21,379	21,259	22,807	23,939
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Intergrated Electrification (Municipal) Programme		4,000	3,899	6,332	5,160	5,160	5,160	10,303	16,820	8,500
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants <i>[insert description]</i>		-	-	-	-	-	-	-	-	-
District Municipality: <i>[insert description]</i>		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Construction Ceta		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		24,761	34,140	38,148	26,539	26,539	26,539	31,562	39,627	32,439
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		112,342	113,663	134,205	115,738	115,817	115,817	127,352	135,893	129,070

NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021

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

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		76,643	135,734	73,058	88,602	88,930	88,930	95,411	100,743	105,213
Conditions met - transferred to revenue		76,643	135,734	73,058	88,602	88,930	88,930	95,411	100,743	105,213
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts		6,650	440	15,568	597	676	676	707	739	773
Conditions met - transferred to revenue		6,650	440	15,568	597	676	676	707	739	773
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		83,293	136,174	88,625	89,199	89,607	89,607	96,118	101,483	105,987
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		19,475	91,242	31,332	26,639	26,539	26,539	31,562	39,627	32,439
Conditions met - transferred to revenue		19,475	91,242	31,332	26,639	26,539	26,539	31,562	39,627	32,439
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		19,475	91,242	31,332	26,639	26,539	26,539	31,562	39,627	32,439
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		102,768	227,416	119,958	115,838	116,145	116,145	127,680	141,109	138,426
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021

EC126 Ngqushwa - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand											
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>											
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	-	-	-	-	-	-	-	-	-	-
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>Bursaries to community members</i>	5				53	53	53		55	57	60
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	53	53	53	-	55	57	60
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	53	53	53	-	55	57	60
TOTAL TRANSFERS AND GRANTS	6	-	-	-	53	53	53	-	55	57	60

NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021

EC126 Ngqushwa - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2018/19			Current Year 2019/20			Budget Year 2020/21		
		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	27	27	2	25	27	2	25
Board Members of municipal entities	4									
Municipal employees										
Municipal Manager and Senior Managers	5									
Other Managers	3		6	5	5		5	5		5
Professionals	7	15	5	21	21	16	5	21	16	5
Finance		3		38	38	37	1	40	39	1
Spatial/town planning		2		14	14	14		14	14	
Information Technology				2	2	2		2	2	
Roads				1	1	1		1	1	
Electricity										
Water				1	1	1		1	1	
Sanitation										
Refuse				5	5	5		5	5	
Other				15	15	14	1	17	16	1
Technicians		32		10	10	10		12	12	
Finance										
Spatial/town planning										
Information Technology		1		2	2	2		2	2	
Roads		3								
Electricity										
Water										
Sanitation										
Refuse										
Other		28		8	8	8		10	10	
Clerks (Clerical and administrative)		64	2	26	26	26		26	26	
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators		14		12	12	12		12	12	
Elementary Occupations		77		82	82	82		82	82	
TOTAL PERSONNEL NUMBERS	9	205	40	221	221	185	36	225	189	36
% Increase					7.8%	362.5%	(83.7%)	1.8%	2.2%	-
Total municipal employees headcount	6, 10									
Finance personnel headcount	8, 10									
Human Resources personnel headcount	8, 10									

EC126 Ngqushwa - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
Revenue By Source																	
Property rates		3,490	3,490	3,490	3,490	3,490	3,490	3,490	3,490	3,490	3,490	3,490	3,490	41,875	43,801	45,816	
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - refuse revenue		55	55	55	55	55	55	55	55	55	55	55	55	664	665	727	
Rental of facilities and equipment		80	60	60	60	60	60	60	60	60	60	60	60	717	750	784	
Interest earned - external investments		379	379	379	379	379	379	379	379	379	379	379	379	4,547	4,758	4,975	
Interest earned - outstanding debtors		438	438	438	438	438	438	438	438	438	438	438	438	5,258	5,500	5,763	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		119	119	119	119	119	119	119	119	119	119	119	119	1,428	1,494	1,563	
Licences and permits		206	206	206	206	206	206	206	206	206	206	206	206	2,472	2,596	2,705	
Agency services		47	47	47	47	47	47	47	47	47	47	47	47	560	595	612	
Transfers and subsidies		7,982	7,982	7,982	7,982	7,982	7,982	7,982	7,982	7,982	7,982	7,982	8,310	96,118	101,483	105,987	
Other revenue		393	393	393	393	393	393	393	393	393	393	393	393	4,715	3,482	5,607	
Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue (excluding capital transfers and contribution)		13,168	13,169	13,169	13,169	13,169	13,169	13,169	13,169	13,169	13,169	13,169	13,169	158,355	165,133	174,828	
Expenditure By Type																	
Employee related costs		6,190	6,190	6,190	6,190	6,190	6,190	6,190	6,190	6,190	6,190	6,190	6,190	74,285	78,926	83,861	
Remuneration of councillors		927	927	927	927	927	927	927	927	927	927	927	927	11,125	11,820	12,559	
Debt impairment		153	153	153	153	153	153	153	153	153	153	153	153	1,835	1,920	2,008	
Depreciation & asset impairment		1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	19,981	20,900	21,862	
Finance charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other materials		252	252	252	252	252	252	252	252	252	252	252	252	3,350	3,231	3,450	
Contracted services		1,732	1,732	1,732	1,732	1,732	1,732	1,732	1,732	1,732	1,732	1,732	1,732	20,790	21,229	22,519	
Transfers and subsidies		5	5	5	5	5	5	5	5	5	5	5	5	57	60	60	
Other expenditure		1,919	1,919	1,919	1,919	1,919	1,919	1,919	1,919	1,919	1,919	1,919	1,919	23,023	24,202	25,331	
Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure		12,843	12,843	12,843	12,843	12,843	12,843	12,843	12,843	12,843	12,843	12,843	13,174	154,447	162,282	171,856	
Surplus/(Deficit)		325	326	326	326	326	326	326	326	326	326	326	323	3,008	2,841	2,979	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	31,562	36,627	32,438	
Transfers and subsidies - capital (monetary allocations) (National / Provincial / Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions		2,956	2,956	2,956	2,956	2,956	2,956	2,956	2,956	2,956	2,956	2,956	2,954	35,470	42,468	35,518	
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Attributable to municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of surplus/ (deficit) of associates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	1	2,956	2,956	2,956	2,956	2,956	2,956	2,956	2,956	2,956	2,956	2,956	2,954	35,470	42,468	35,518	

NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021

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

Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Multi-year expenditure to be appropriated	1															
Vote 1 - Municipal governance and administration																
Vote 2 - Finance and administration																
Vote 3 - 0																
Vote 4 - 0																
Vote 5 - Community and public safety																
Vote 6 - Economic and environmental services																
Vote 7 - Trading services																
Vote 8 - Other																
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																
Single-year expenditure to be appropriated	2															
Vote 1 - Municipal governance and administration		320	320	320	320	320	320	320	320	320	320	320	(3,517)	3,837	2,767	2,798
Vote 2 - Finance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - 0		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - 0		133	133	133	133	133	133	133	133	133	133	133	(1,467)	-	-	-
Vote 5 - Community and public safety		1,638	1,638	1,638	1,638	1,638	1,638	1,638	1,638	1,638	1,638	1,638	(16,421)	1,600	1,874	1,751
Vote 6 - Economic and environmental services		865	865	865	865	865	865	865	865	865	865	865	10,147	19,959	21,133	22,188
Vote 7 - Trading services		865	865	865	865	865	865	865	865	865	865	865	865	10,376	16,887	8,580
Vote 8 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	3,821	3,821	3,821	3,821	3,821	3,821	3,821	3,821	3,821	3,821	3,821	(8,556)	35,472	42,470	35,118
Total Capital Expenditure	2	3,821	3,821	3,821	3,821	3,821	3,821	3,821	3,821	3,821	3,821	3,821	(8,556)	35,472	42,470	35,318

EC126 Ngqushwa - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Capital Expenditure - Functional	1															
Governance and administration		320	320	320	320	320	320	320	320	320	320	320	320	3,837	2,767	2,798
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		320	320	320	320	320	320	320	320	320	320	320	320	3,837	2,767	2,798
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		133	133	133	133	133	133	133	133	133	133	133	133	1,600	1,874	1,751
Community and social services		133	133	133	133	133	133	133	133	133	133	133	133	1,600	1,874	1,751
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		1,638	1,638	1,638	1,638	1,638	1,638	1,638	1,638	1,638	1,638	1,638	1,638	19,859	21,133	22,188
Economic and environmental services		1,638	1,638	1,638	1,638	1,638	1,638	1,638	1,638	1,638	1,638	1,638	1,638	19,959	21,133	22,188
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		1,638	1,638	1,638	1,638	1,638	1,638	1,638	1,638	1,638	1,638	1,638	1,638	19,959	21,133	22,188
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		865	865	865	865	865	865	865	865	865	865	865	865	10,376	16,887	8,580
Energy services		865	865	865	865	865	865	865	865	865	865	865	865	10,376	16,887	8,580
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	2	2,956	2,956	2,956	2,956	2,956	2,956	2,956	2,956	2,956	2,956	2,956	2,956	35,472	42,470	35,318
Funded by:																
National Government		2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	31,562	39,827	32,439
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	31,562	39,827	32,439
Borrowing		318	318	318	318	318	318	318	318	318	318	318	318	418	3,910	2,844
Internally generated funds		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Funding		2,948	2,948	2,948	2,948	2,948	2,948	2,948	2,948	2,948	2,948	2,948	2,948	35,472	42,470	35,318

NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021

EC126 Nguqushwa - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
MONTHLY CASH FLOWS															
R thousand															
Cash Receipts By Source													1		
Property rates	2,443	2,443	2,443	2,443	2,443	2,443	2,443	2,443	2,443	2,443	2,443	2,443	29,313	30,651	32,071
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	39	39	39	39	39	39	39	39	39	39	39	39	466	486	509
Rental of facilities and equipment	263	263	263	263	263	263	263	263	263	263	263	263	3,158	3,304	3,456
Interest earned - external investments	263	263	263	263	263	263	263	263	263	263	263	263	3,155	3,300	3,452
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	71	71	71	71	71	71	71	71	71	71	71	71	857	856	938
Licences and permits	124	124	124	124	124	124	124	124	124	124	124	124	1,483	1,552	1,623
Agency services	33	33	33	33	33	33	33	33	33	33	33	33	352	365	381
Transfers and Subsidies - Operational	7,982	7,982	7,982	7,982	7,982	7,982	7,982	7,982	7,982	7,982	7,982	7,982	96,118	101,463	105,315
Other revenue	236	236	236	236	236	236	236	236	236	236	236	236	2,829	2,989	3,164
Cash Receipts by Source	11,454	11,454	11,454	11,454	11,454	11,453	11,454	11,454	11,454	11,454	11,454	11,454	137,770	144,357	152,340
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	31,562	39,627	32,439
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	1,093	1,093	1,093	1,093	1,093	1,093	1,093	1,093	1,093	1,093	1,093	1,093	13,115	-	-
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	15,177	15,177	15,177	15,177	15,177	15,177	15,177	15,177	15,177	15,177	15,177	15,177	182,447	193,983	194,779
Cash Payments by Type															
Employee related costs	6,190	6,190	6,190	6,190	6,190	6,190	6,190	6,190	6,190	6,190	6,190	6,190	74,285	78,928	83,851
Remuneration of councillors	927	927	927	927	927	927	927	927	927	927	927	927	11,125	11,820	12,559
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	252	252	252	252	252	252	252	252	252	252	252	252	3,350	3,231	3,450
Contracted services	1,732	1,732	1,732	1,732	1,732	1,732	1,732	1,732	1,732	1,732	1,732	1,732	20,790	21,229	22,519
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	5	5	5	5	5	5	5	5	5	5	5	5	55	57	60
Other expenditure	1,919	1,919	1,919	1,919	1,919	1,919	1,919	1,919	1,919	1,919	1,919	1,919	23,023	24,202	25,331
Cash Payments by Type	11,025	11,025	11,025	11,025	11,025	11,025	11,025	11,025	11,025	11,025	11,025	11,025	132,628	139,469	147,761
Other Cash Flows/Payments by Type															
Capital assets	2,956	2,956	2,956	2,956	2,956	2,956	2,956	2,956	2,956	2,956	2,956	2,956	35,472	42,371	35,214
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	13,981	13,981	13,981	13,981	13,981	13,981	13,981	13,981	13,981	13,981	13,981	13,981	168,101	181,839	182,999
NET INCREASE/(DECREASE) IN CASH HELD	1,196	1,196	1,196	1,196	1,196	1,196	1,196	1,196	1,196	1,196	1,196	1,196	14,347	2,144	1,780
Cash/cash equivalents at the month/year begin:	1,374	2,507	3,703	4,898	6,084	7,290	8,485	9,681	10,876	12,072	13,267	14,463	1,312	15,658	17,802
Cash/cash equivalents at the month/year end:	2,507	3,703	4,898	6,094	7,290	8,485	9,681	10,876	12,072	13,267	14,463	15,658	15,658	17,802	19,582

NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021

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

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		13,330	25,509	15,715	26,589	14,514	14,514	29,982	37,953	30,688
Roads Infrastructure		13,330	25,509	15,666	21,429	9,354	9,354	19,659	21,133	22,188
Roads		13,330	25,509	15,666	21,379	9,354	9,354	19,659	21,133	22,188
Road Structures										
Road Furniture					50					
Electrical Infrastructure		-	-	-	5,160	5,160	5,160	10,303	16,820	8,500
Capital Spares					5,160	5,160	5,160	10,303	16,820	8,500
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	49	-	-	-	-	-	-
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares				49						
Community Assets		5,812	9,521	15,666	300	12,125	12,125	1,600	1,674	1,751
Community Facilities		5,812	9,521	15,666	-	12,025	12,025	1,600	1,674	1,751
Halls		5,812	9,521	15,666		12,025	12,025	1,600	1,674	1,751
Centres										
Capital Spares										
Sport and Recreation Facilities		-	-	-	300	100	100	-	-	-
Indoor Facilities										
Outdoor Facilities					300	100	100			
Capital Spares										
Heritage assets		-	-	-	-	-	-	-	-	-
Other assets		3,246	58,649	2,659	-	366	366	1,073	77	80
Operational Buildings		3,246	58,649	2,659	-	366	366	1,073	77	80
Municipal Offices		3,246	58,649	2,659		366	366	1,073	77	80
Pay/Enquiry Points										
Biological or Cultivated Assets										
Intangible Assets		1,039	92	48	-	45	45	48	51	54
Servitudes										
Licenses and Rights		1,039	92	48	-	45	45	48	51	54
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		1,039	92	48		45	45	48	51	54
Local Settlement Software Applications										
Unspecified										
Computer Equipment		-	-	-	450	140	140	521	545	570
Computer Equipment					450	140	140	521	545	570
Furniture and Office Equipment		-	-	-	210	165	165	168	171	174
Furniture and Office Equipment					210	165	165	168	171	174
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment										
Transport Assets		-	-	-	2,000	2,532	2,532	2,100	2,000	2,000
Transport Assets					2,000	2,532	2,532	2,100	2,000	2,000
Land		-	-	-	-	-	-	-	-	-
Land										
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on new assets	1	23,427	93,771	34,088	29,549	29,886	29,886	35,472	42,470	35,318

NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021

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

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Capital expenditure on renewal of existing assets by Asset Class/Sub-class	1									
Infrastructure		-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads										
Markets										
Stelks										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		-	-	-	900	206	206	-	-	-
Indoor Facilities										
Outdoor Facilities					900	206	206			
Capital Spares										
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments										
Historic Buildings										
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment										
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment										
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment										
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets										
Land		-	-	-	-	-	-	-	-	-
Land										
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on renewal of existing assets	1	-	-	-	900	206	206	-	-	-
Renewal of Existing Assets as % of total capex		0.0%	0.0%	0.0%	3.0%	0.7%	0.7%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn"		0.0%	0.0%	0.0%	6.5%	1.1%	1.1%	0.0%	0.0%	0.0%

NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021

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

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		1,680	-	-	1,047	1,087	1,087	1,198	1,253	1,311
Roads Infrastructure		1,680	-	-	493	533	533	488	511	534
Roads		1,680			493	533	533	488	511	534
Road Structures										
Road Furniture										
Capital Spares										
Stormwater Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	-	-	554	554	554	710	742	776
Power Plants					554	554	554	710	742	776
HV Substations										
Capital Spares										
Community Assets		581	-	-	-	-	-	-	-	-
Community Facilities		581	-	-	-	-	-	-	-	-
Halls		581								
Centres										
Other assets		3,751	-	-	480	1,139	1,139	150	157	164
Operational Buildings		3,751	-	-	480	1,139	1,139	150	157	164
Municipal Offices		3,751			480	1,139	1,139	150	157	164
Pay/Enquiry Points										
Building Plan Offices										
Computer Equipment		-	-	-	154	211	211	168	237	308
Computer Equipment					154	211	211	168	237	308
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment										
Machinery and Equipment		-	-	-	94	46	46	49	53	56
Machinery and Equipment					94	46	46	49	53	56
Transport Assets		-	-	-	1,052	1,106	1,106	1,099	1,150	1,203
Transport Assets					1,052	1,106	1,106	1,099	1,150	1,203
Land		-	-	-	-	-	-	-	-	-
Land										
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Total Repairs and Maintenance Expenditure	1	6,012	-	-	2,827	3,590	3,590	2,665	2,849	3,042

NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021

EC126 Ngqushwa - Supporting Table SA34d Depreciation by asset class

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		10,130	11,282	13,959	3,551	12,096	12,096	12,640	13,222	13,830
Roads Infrastructure		10,130	11,282	13,959	948	948	948	990	1,036	1,083
Roads		10,130	11,282	13,959	948	948	948	990	1,036	1,083
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	554	554	554	579	605	633
Drainage Collection										
Storm water Conveyance					554	554	554	579	605	633
Attenuation										
Electrical Infrastructure		-	-	-	2,049	10,594	10,594	11,071	11,580	12,113
Capital Spares					2,049	10,594	10,594	11,071	11,580	12,113
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		924	486	814	222	222	222	232	242	253
Community Facilities		517	480	563	222	222	222	232	242	253
Halls										
Cemeteries/Crematoria										
Police				83						
Parks		517	480	480						
Public Open Space										
Nature Reserves										
Public Ablution Facilities					222	222	222	232	242	253
Markets										
Sport and Recreation Facilities		406	6	251	-	-	-	-	-	-
Indoor Facilities										
Outdoor Facilities										
Capital Spares		406	6	251						
Heritage assets		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Other assets		2,483	18,853	4,174	2,991	2,991	2,991	3,126	3,269	3,420
Operational Buildings		2,483	18,853	4,174	2,991	2,991	2,991	3,126	3,269	3,420
Municipal Offices		2,483	18,676	4,044						
Pay/Enquiry Points										
Building Plan Offices					2,991	2,991	2,991	3,126	3,269	3,420
Capital Spares		-	177	130						
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets										
Intangible Assets		357	470	-	277	277	277	289	303	317
Servitudes										
Licences and Rights		357	470	-	277	277	277	289	303	317
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		357	470	-	277	277	277	289	303	317
Load Settlement Software Applications										
Unspecified										
Computer Equipment		-	-	-	299	299	299	313	327	342
Computer Equipment					299	299	299	313	327	342
Furniture and Office Equipment		54	561	740	111	111	111	116	121	127
Furniture and Office Equipment		54	561	740	111	111	111	116	121	127
Machinery and Equipment		2,258	736	413	1,464	1,464	1,464	1,530	1,600	1,674
Machinery and Equipment		2,258	736	413	1,464	1,464	1,464	1,530	1,600	1,674
Transport Assets		941	1,088	606	1,662	1,662	1,662	1,736	1,816	1,900
Transport Assets		941	1,088	606	1,662	1,662	1,662	1,736	1,816	1,900
Total Depreciation	1	17,145	33,474	20,706	10,576	19,121	19,121	19,981	20,900	21,862

NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021

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

Vote Description	Ref	2020/21 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Municipal governance and administration		-	-	-				
Vote 2 - Finance and administration		3,837	2,767	2,798				
Vote 3 - 0		-	-	-				
Vote 4 - 0		-	-	-				
Vote 5 - Community and public safety		1,600	1,674	1,751				
Vote 6 - Economic and environmental services		19,659	21,133	22,188				
Vote 7 - Trading services		10,376	16,897	8,580				
Vote 8 - Other		-	-	-				
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]		-	-	-				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		35,472	42,470	35,318	-	-	-	-
Future operational costs by vote	2							
Vote 1 - Municipal governance and administration								
Vote 2 - Finance and administration								
Vote 3 - 0								
Vote 4 - 0								
Vote 5 - Community and public safety								
Vote 6 - Economic and environmental services								
Vote 7 - Trading services								
Vote 8 - Other								
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]								
<i>List entity summary if applicable</i>								
Total future operational costs		-	-	-	-	-	-	-

NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021

EC126 Ngqushwa - Supporting Table SA06 Detailed capital budget

R thousand													2020/21 Medium Term Revenue & Expenditure Framework			
Function	Project Description	Project Number	Type	WITSF Service Outcome	IUDF	Dem Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Approved Outcome 2019/20	Current Year 2019/20 Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Parent municipality:																
List of capital projects grouped by function																
Administrative and Corporate Support		PC0020300201001_00004	New				Operational Buildings	Municipal Offices	Ward 1 or Head Office (including Satellite Offices)					1,000		
Asset Management		PC00100202001_00012	New				Solid Waste Infrastructure	Landfill Sites	Whole of the Municipality							
Asset Management		PC00100200001_00016	New				Roads Infrastructure	Roads	Whole of the Municipality			51				
Asset Management		PC00100200001_00017	New				Roads Infrastructure	Roads	Whole of the Municipality			183,217				
Asset Management		PC00100200001_00021	New				Roads Infrastructure	Roads	Whole of the Municipality			2,837				
Asset Management		PC00100200001_00025	New				Information and Communication Infrastructure	Data Centres	Whole of the Municipality			100				
Asset Management		PC00100200001_00021	New				Information and Communication Infrastructure	Distribution Systems	Whole of the Municipality			1,446				
Asset Management		PC002011_00023	New				Land	Land	Whole of the Municipality			211				
Asset Management		PC00200002001001_00009	New				Community Facilities	Halls	Whole of the Municipality			7,333				
Asset Management		PC00200002001011_00002	New				Community Facilities	Community Facilities	Whole of the Municipality			147,402				
Asset Management		PC00200002001012_00001	New				Community Facilities	Community Facilities	Whole of the Municipality			56				
Asset Management		PC0020000200101_00004	New				Community Facilities	Parks	Whole of the Municipality			146				
Asset Management		PC0020000200101_00002	New				Sport and Recreation Facilities	Outdoor Facilities	Whole of the Municipality			59				
Asset Management	CAP IT 1 Computer Equip	PC00200004_00001	New	and responsive economic	Governance	which delivers appropriate	Operational Buildings	Municipal Offices	Whole of the Municipality			5				
Asset Management		PC00200005_00002	New				Computer Equipment	Computer Equipment	Whole of the Municipality	27 2670115	-33 1901061	65	140	521	540	523
Asset Management	98_CAP BTO L_Fem & M	PC00200005_00005	New	and responsive economic	Governance	through budget management	Furniture and Office Equipment	Furniture and Office Equipment	Whole of the Municipality	27 2670116	-33 1901061	37				
Asset Management		PC00200005_00004	New				Furniture and Office Equipment	Furniture and Office Equipment	Whole of the Municipality	27 2670116	-33 1901061	65	100	100	100	100
Asset Management		PC00200005_00007	New				Furniture and Office Equipment	Furniture and Office Equipment	Whole of the Municipality			1,981				
Asset Management		PC00200005_00008	New				Furniture and Office Equipment	Furniture and Office Equipment	Whole of the Municipality			558				
Asset Management		PC00200005_00003	New				Furniture and Office Equipment	Furniture and Office Equipment	Whole of the Municipality			1,679				
Asset Management		PC00200005_00010	New				Furniture and Office Equipment	Furniture and Office Equipment	Whole of the Municipality			1,804				
Asset Management		PC002000050001_00002	New				Furniture and Office Equipment	Furniture and Office Equipment	Whole of the Municipality			823				
Asset Management	EC126_CAP IT 2 Software	PC00200006001004_00002	New	and responsive economic	Governance	enabling a contribu	Heritage Assets	Monuments	Whole of the Municipality	27 2670116	-33 1901061	0				
Asset Management		PC00200007003_00002	New				Licenses and Rights	Regular Software and Applications	Whole of the Municipality	27 2670116	-33 1901061	0	41	40	31	34
Asset Management		PC00200007003_00003	New				Intangible Assets	Regular Software and Applications	Whole of the Municipality			121				
Asset Management		PC00200008001001_00002	New				Intangible Assets	Regular Software and Applications	Whole of the Municipality			2,026				
Asset Management		PC00200009_00003	New				Private Goods	Improved Property	Whole of the Municipality			24,342				
Asset Management		PC00200009_00004	New				Machinery and Equipment	Machinery and Equipment	Whole of the Municipality			447				
Asset Management		PC00200009_00005	New				Machinery and Equipment	Machinery and Equipment	Whole of the Municipality			20,886				
Asset Management	9CAP FLT 1 Municipal	PC00200010_00001	New	and responsive economic	Governance	fleet administration services	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality			524				
Asset Management		PC00200010_00002	New				Transport Assets	Transport Assets	Whole of the Municipality	27 2670116	-33 1901061	2,132	2,332	2,100	2,100	1,000
Asset Management		PC00200004_00002	New				Transport Assets	Transport Assets	Whole of the Municipality			9,920				
Budget and Treasury Office		PC00200004_00002	New				Computer Equipment	Computer Equipment	Whole of the Municipality			2,948				
Community Halls and Facilities	CAP PBU BHWISGAMA, 2018	PC00200009001001_00011	New	and responsive economic	Growth	and responsive economic	Community Facilities	Halls	Ward 12	28	-33		144			
Community Halls and Facilities	CAP PBU Lents Commu	PC00200009001001_00012	New	and responsive economic	Growth	and responsive economic	Community Facilities	Halls	Ward 9	28	-33		1,301			
Community Halls and Facilities	CAP PBU Mshingaoni Commu	PC00200009001001_00013	New	and responsive economic	Growth	and responsive economic	Community Facilities	Halls	Ward 7	28	-33		1,500			
Community Halls and Facilities	CAP PBU Lovers Dams Commu	PC00200009001001_00014	New	and responsive economic	Growth	and responsive economic	Community Facilities	Halls	Ward 10	28	-33		1,500			
Community Halls and Facilities	CAP PBU Zoliswa Commu	PC00200009001001_00015	New	and responsive economic	Growth	and responsive economic	Community Facilities	Halls	Ward 10	28	-33		1,500			
Community Halls and Facilities	CAP PBU Mahabane Commu	PC00200009001001_00016	New	and responsive economic	Growth	and responsive economic	Community Facilities	Halls	Ward 1	28	-33		1,500			
Community Halls and Facilities	CAP PBU Hlankani Commu	PC00200009001001_00017	New	and responsive economic	Growth	and responsive economic	Community Facilities	Halls	Ward 6	27	-33		1,500			
Community Halls and Facilities	CAP PBU 2020, Redden Commu	PC00200009001001_00018	New	and responsive economic	Growth	and responsive economic	Community Facilities	Halls	Ward 3	28	-33		1,500			
Community Halls and Facilities	CAP PBU 2020, Redden Commu	PC00200009001001_00019	New	and responsive economic	Growth	and responsive economic	Community Facilities	Halls	Ward 5	27	-33		1,500			
Community Halls and Facilities		PC00200009001001_00020	New	and responsive economic	Growth	and responsive economic	Community Facilities	Halls	Ward 2				1,600	1,674	1,751	1,751
Electricity	ELEC 1_Electrification	PC001002001003_00001	New	and responsive economic	Inclusion and access	Inclusion and access	Electrical Infrastructure	Capital Spares	Whole of the Municipality	27 2670116	-33 1901061	(286,596)	5,169	10,381	16,820	8,500
Electricity	ELEC 2_CAP ELEC 1, Bhe	PC00200002001001_00003	New	and responsive economic	Inclusion and access	Inclusion and access	Electrical Infrastructure	Capital Spares	Whole of the Municipality	27 2670116	-33 1901061	986	73	77	86	86
Information Technology	2_Furniture and Office Eq	PC00200005_00013	New	and responsive economic	Governance	which delivers appropriate	Operational Buildings	Municipal Offices	Whole of the Municipality	27 2670116	-33 1901061	15	68	71	74	74
Municipal Manager, Town Secretary and Chief Execut		PC00200005_00012	New				Furniture and Office Equipment	Furniture and Office Equipment	Whole of the Municipality			25				
Roads	CAP PBU 3_2018_Roads	PC00100200001_00020	New	and responsive economic	Growth	and responsive economic	Roads Infrastructure	Roads	Ward 8	27	-33		701			
Roads		PC00100200001_00021	New	and responsive economic	Growth	and responsive economic	Roads Infrastructure	Roads	Ward 12				5			
Roads	CAP PBU 4_2018_Roads	PC00100200001_00022	New	and responsive economic	Growth	and responsive economic	Roads Infrastructure	Roads	Ward 12				5			
Roads	CAP PBU 1_2018_Roads	PC00100200001_00023	New	and responsive economic	Growth	and responsive economic	Roads Infrastructure	Roads	Ward 2	27	-33		5			
Roads		PC00100200001_00024	New	and responsive economic	Growth	and responsive economic	Roads Infrastructure	Roads	Ward 11				5			
Roads	CAP PBU 5_2018_Roads	PC00100200001_00025	New	and responsive economic	Growth	and responsive economic	Roads Infrastructure	Roads	Ward 5	28	-33	440				
Roads	CAP PBU 6_2018_Roads	PC00100200001_00027	New	and responsive economic	Growth	and responsive economic	Roads Infrastructure	Roads	Ward 7	28	-33		2,182			
Roads	CAP PBU 7_2018_Roads	PC00100200001_00028	New	and responsive economic	Growth	and responsive economic	Roads Infrastructure	Roads	Ward 8	28	-33		2,138			
Roads	CAP PBU 8_2018_Roads	PC00100200001_00029	New	and responsive economic	Growth	and responsive economic	Roads Infrastructure	Roads	Ward 11, Ward 12, Ward 1	28	-33		3,989			
Roads	CAP PBU 9_2018_Roads	PC00100200001_00030	New	and responsive economic	Growth	and responsive economic	Roads Infrastructure	Roads	Ward 6	28	-33		762	4,500	4,709	4,626
Roads	CAP PBU 10_2018_Roads	PC00100200001_00031	New	and responsive economic	Growth	and responsive economic	Roads Infrastructure	Roads	Ward 8	27	-33		254	5,657	6,407	6,869
Roads		PC00100200001_00034	New	and responsive economic	Growth	and responsive economic	Roads Infrastructure	Roads	Ward 3				2,500	2,615	2,735	2,735
Roads		PC00100200001_00037	New	and responsive economic	Growth	and responsive economic	Roads Infrastructure	Roads	Ward 2, Ward 5, Ward 12				6,200	6,465	6,764	6,764
Roads		PC00100200001_00042	New	and responsive economic	Growth	and responsive economic	Roads Infrastructure	Roads	Ward 12				800	837	875	875
Roads	CAP PBU 11_2018_Roads	PC00100200001_00043	New	and responsive economic	Growth	and responsive economic	Roads Infrastructure	Roads	Ward 12	27 2670116	-33 1901061					
Sports Grounds and Stadiums	ROAD 12EN, Glenora	PC00200009001002_00001	Renewal	and responsive economic	Growth	and responsive economic	Roads Infrastructure	Road Furniture	Whole of the Municipality	27 2670116	-33 1901061					
Sports Grounds and Stadiums	CAP ROAD 12EN, Glenora	PC00200009001002_00002	New	and responsive economic	Growth	and responsive economic	Sport and Recreation Facilities	Outdoor Facilities	Ward 7	27 2670116	-33 1901061	1,253	236			
Supply Chain Management and Office Equipment		PC00200009_00015	New	and responsive economic	Governance	through budget management	Sport and Recreation Facilities	Outdoor Facilities	Ward 2	27 2670116	-33 1901061	100				
Supply Chain Management and Office Equipment		PC00200009_00017	New	and responsive economic	Governance	through budget management	Furniture and Office Equipment	Administrative or Head Office (including Satellite Offices)	Whole of the Municipality	27 2670116	-33 1901061	50				
Supply Chain Management and Office Equipment		PC00200009_00017	New	and responsive economic	Governance	through budget management	Furniture and Office Equipment	Administrative or Head Office (including Satellite Offices)	Whole of the Municipality	27 2670116	-33 1901061	50				
Parent Council expenditure												34,088	30,682	95,472	42,478	55,311

NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021

EC126 Ngqushwa - Supporting Table SA38 Consolidated detailed operational projects

R thousand	Function	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Prior year outcomes		2020/21 Medium Term Revenue & Expenditure Framework		
						Audited Outcome 2018/19	Current Year 2019/20 Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Parent municipality:										
<i>List all operational projects grouped by Function</i>										
	Administrative and Corporate Support	Administrative or Head Office (Includ		27.2676116	-33.1901061	25	32			
	Agricultural	Whole of the Municip		27.2676116	-33.1901061	43	44	46	48	51
	Agricultural	Whole of the Municip		27.2676116	-33.1901061	19	100	70	74	77
	Cemeteries, Funeral Parlours and Crematoriums	Whole of the Municipality				7				
	Community Parks (including Nurseries)	Whole of the Municip		27	-33	2	46	49	53	56
	Corporate Wide Strategic Planning (IDPs, LEDs)	Whole of the Municipality				18				
	Corporate Wide Strategic Planning (IDPs, LEDs)	Whole of the Municip		27.2676116	-33.1901061		200	178	190	201
	Corporate Wide Strategic Planning (IDPs, LEDs)	Whole of the Municip		27	-33		171	144	151	158
	Corporate Wide Strategic Planning (IDPs, LEDs)	Whole of the Municip		27.2676116	-33.1901061	172	209	150	157	164
	Corporate Wide Strategic Planning (IDPs, LEDs)	Whole of the Municip		27.2676116	-33.1901061	117	124	129	135	142
	Disaster Management	or Head Office (Including Satellite O		27.2676116	-33.1901061		328	328		
	Economic Development/Planning	Whole of the Municip		27.2676116	-33.1901061		237		231	474
	Electricity	Power Plants		27.2676116	-33.1901061	297	554	710	742	776
	Electricity	Municipal Offices		27.2676116	-33.1901061	339	476	150	157	164
	Electricity	Capital Spares				5,573				
	Finance	Whole of the Municip		27.2676116	-33.1901061	1,480	1,901	3,544	3,714	3,892
	Fleet Management	Transport Assets		27.2676116	-33.1901061	1,513	1,052	1,099	1,150	1,203
	Fleet Management	Transport Assets		27.2676116	-33.1901061		54			
	Housing	Municipal Offices		27.2676116	-33.1901061		883			
	Housing	Whole of the Municipality				0				
	Housing	Whole of the Municip		27.2676116	-33.1901061	298		688	720	753
	Human Resources	or Head Office (Including Satellite O		27.2676116	-33.1901061	462	557	731	765	800
	Human Resources	Administrative or Head Office (Includ		27.2676116	-33.1901061	41	84	88	92	96
	Human Resources	Whole of the Municip		27.2676116	-33.1901061		6	6	6	6
	Human Resources	Whole of the Municip		27.2676116	-33.1901061	52	58	61	64	66
	Human Resources	Whole of the Municip		27.2676116	-33.1901061	61	188	178	186	194
	Human Resources	Administrative or Head Office (Includ		27.2676116	-33.1901061		7			
	Information Technology	Computer Equipme		27.2676116	-33.1901061	42	170	125	192	261
	Libraries and Archives	Whole of the Municip		27.2676116	-33.1901061		55	58	60	63
	Marketing, Customer Relations, Publicity and Media Co-ord	Whole of the Municip		27.2676116	-33.1901061	16	30	28	26	24
	Marketing, Customer Relations, Publicity and Media Co-ord	Whole of the Municip		27.2676116	-33.1901061	6	8	13	17	22
	Marketing, Customer Relations, Publicity and Media Co-ord	Whole of the Municip		27.2676116	-33.1901061	25	12	13	13	14
	Mayor and Council	Whole of the Municip		27	-33	1	25	26	28	29
	Mayor and Council	Whole of the Municip		27	-33	18				
	Mayor and Council	Whole of the Municip		27	-33	4				
	Municipal Manager, Town Secretary and Chief Executive	Whole of the Municip		27.2676116	-33.1901061	2	19	69	72	75
	Municipal Manager, Town Secretary and Chief Executive	Whole of the Municip		27.2676116	-33.1901061	345	352	294	308	322
	Municipal Manager, Town Secretary and Chief Executive	Whole of the Municip		27.2676116	-33.1901061	35	31	105	110	115
	Municipal Manager, Town Secretary and Chief Executive	Whole of the Municip		27.2676116	-33.1901061	566	477	498	521	545
	Police Forces, Traffic and Street Parking Control	Whole of the Municip		27.2676116	-33.1901061	33	41	43	45	47
	Police Forces, Traffic and Street Parking Control	Whole of the Municip		27.2676116	-33.1901061	41	445	465	486	509
	Roads	Roads		27.2676116	-33.1901061	351	513	467	489	511
	Roads	Roads		27.2676116	-33.1901061	12	20	21	22	23
	Roads	Roads	Ward 10			0				
	Solid Waste Removal	Administrative or Head Office, Whole		27.2676116	-33.1901061	134,300	130,910	139,330	147,339	155,699
	Solid Waste Removal	Whole of the Municip		27.2676116	-33.1901061	1,476	101	82	86	90
	Solid Waste Removal	Whole of the Municip		27.2676116	-33.1901061	195	8			
	Solid Waste Removal	or Head Office (Including Satellite O		27.2676116	-33.1901061	2,501	2,529	1,988	2,077	2,169
	Solid Waste Removal	Whole of the Municip		27.2676116	-33.1901061		5	46	48	50
	Solid Waste Removal	Whole of the Municip		27.2676116	-33.1901061					
	Solid Waste Removal	Whole of the Municip		27.2676116	-33.1901061	202	221	211	221	231
	Solid Waste Removal	Ward 11, Whole of the Mun		27.2676116	-33.1901061	423	616	586	590	615
	Solid Waste Removal	Whole of the Municip		27.2676116	-33.1901061		0	0	0	0
	Tourism	Administrative or Head Office (Including Satellite Offices)						500		
	Tourism	Whole of the Municip		27.2676116	-33.1901061	21	149			
	Tourism	Whole of the Municip		27.2676116	-33.1901061	376	362	351	373	396
	Tourism	Whole of the Municip		27.2676116	-33.1901061	78	87	93	99	105
	Tourism	Ward 3						124		
	Town Planning, Building Regulations and Enforcement	Whole of the Municip		27.2676116	-33.1901061	62	159			
	Town Planning, Building Regulations and Enforcement	Whole of the Municip		27.2676116	-33.1901061	78	60	410	435	463
	Town Planning, Building Regulations and Enforcement	Whole of the Municipality				203		189		
	Town Planning, Building Regulations and Enforcement	Whole of the Municip		27.2676116	-33.1901061		0			
	Z ???			27.2676116	-33.1901061					
	Z ???			27.2676116	-33.1901061					
	Parent Operational expenditure					151,932	144,497	154,445	162,289	171,650

PART THREE

8. MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I **Zimkhitha Z. Siwundla** the acting **Municipal Manager** of **Ngqushwa Local Municipality (EC 126)** certify that the Original Budget and supporting documentation for the 2020/21 financial year, have been prepared in accordance with the Municipal Finance Management Act and the Regulations made under the Act; and that the Original Budget and supporting documentations are consistent with the Integrated Development Plan of the Municipality.

Signature:



Date: 04/06/2020..

Certification that the adopted budget for 2020/21 is correctly captured and locked on the municipality's financial management system


(as requested by National Treasury in terms of section 74 of the MFMA, with reference to paragraph 6.3 of MFMA Budget Circular 67 dated 12 March 2013)

I, **Zimkhitha Z. Siwundla**, in my capacity as acting accounting officer of the municipality, hereby certify that:

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

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

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

Print Name ZIMKHITHA ZONKE SIWUNDLA
ACTING
Municipal manager of NGQUSHWA LOCAL MUNICIPALITY (EC 126)
(name and demarcation code of municipality)
Signature 
Date 04/06/2020

This certificate must be submitted to National Treasury on the following email address:
lgdocuments@treasury.gov.za.

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