

Ngquushwa Local Municipality

2 nd Adjustments Budget

2017-2018



April 2018

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PART 3 – MUNICIPAL MANAGERS QUALITY CERTIFICATE

Glossary

Adjustments Budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.

Allocations – Money received from Provincial or National Government or other municipalities.

Budget – The financial plan of the Municipality.

Budget Related Policy – Policy of a municipality affecting or affected by the budget, such as the tariffs policy, rates policy and credit control and debt collection policy.

Capital Expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.

Cash flow statement – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it scores as expenditure in the month it is received, even though it may not be paid in the same period.

DORA – Division of Revenue Act. Annual piece of legislation that shows the amount of allocations from national to local government.

Equitable Share – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.

GFS – Government Finance Statistics. An internationally recognized classification system that facilitates like for like comparison between municipalities.

IDP – Integrated Development Plan. The main strategic planning document of the Municipality

KPI's – Key Performance Indicators. Measures of service output and/or outcome.

MFMA – The Municipal Finance Management Act – no 53 of 2003. The principle piece of legislation relating to municipal financial management.

MTREF – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.

Operating Expenditure – Spending on the day to day expenses of the Municipality such as salaries and wages.

Own Revenue – Means total revenue as reflected in the Municipality's financial performance budget less national and provincial conditional transfers.

Rates – Local Government taxation based on an assessed value of a property. To determine the rates payable, the assessed ratable value is multiplied by the rate in the rand.

SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic Objectives – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Virement – A transfer of budget.

Virement Policy - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

Vote – One of the main segments into which a budget is divided, usually at directorate / department level.

PART ONE- ADJUSTMENT BUDGET

1.1 LEGISLATIVE REQUIREMENT

The Municipal Finance Management Act Section 28(1) stipulates that a municipality may revise an approved annual budget through an adjustment.

(2) An adjustments budget:

a) must adjust the revenue and expenditure estimates downwards if there is material under- collection of revenue during the current year;

b) may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programs already budgeted for:

c) may, within a prescribed framework, authorize unforeseeable and unavoidable expenditure recommended by the mayor of the municipality:

d) may authorize the utilization of projected savings in one vote towards spending under another vote;

e) may authorize the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council;

4) Only the mayor may table an adjustments budget in the municipal council, but an

Adjustments' budget in terms of subsection (2)(b) to (g) may only be tabled within any prescribed limitations as to timing or frequency.

(5) When an adjustments budget is tabled, it must be accompanied by-

(a) an explanation how the adjustments budget affects the annual budget:

(b) a motivation of any material changes to the annual budget:

(c) an explanation of the impact of any increased spending on the annual budget and the annual budgets for the next two financial years

In terms of part 4 of the Municipal Budget and Reporting Regulation (MBRR):

1.2 (1) an adjustments budget of a municipality must be appropriately funded 23 (1) may be tabled in the municipal council at any time after the mid-year budget and performance assessment has been tabled in the council, but no later than 28 February of the current year.

1.3 MAYOR'S REPORT

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

This report is key to our assessment on our performance during the first half of the financial year as an integral part of the oversight role we have to perform as part of the executive. It is one of the tools that we can use to measure and enhance the capacity of the local state to deliver on its mandate.

1.4 Discussion

- Council approved the 2017/2018 Adjustments Budget on 22/02/2018.
- Additional allocation of MIG funds was promulgated as per Government Gazette no 41519 d/d 23 March 2018.
- MFMA Sect 28 (2) "An adjustments budget – (b) May appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only revise or accelerate spending programmes already budgeted for."

Sect 23 (3) of the Municipal Budget and Reporting Regulations prescribes the following:-

- "If a national or provincial adjustments budget allocates or transfers additional revenues to a municipality, the mayor of the municipality must, at the next available council meeting, but within 60 days of the approval of the relevant national or provincial adjustments budget, table an adjustments budget

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

1.5 The Council approved the Adjustments budget for 2017/18 according to MFMA and relevant circulars as follows:

ITEM DESCRIPTION	ORIGINAL BUDGET	APPROVED ADJUSTMENTS BUDGET
Capital Budget	R 30,401,022	R 27,682,297
Expenditure Budget	R 137,143,785	R 141,443,118
Revenue Budget	R 138,739,969	R 146,027,177

1.6 It is recommended that Council approves the 2nd Adjustments budget for 2017/18 as per MFMA sect28(2)(b) & sect 23(3) of the Municipal Budget and Reporting Regulations as follows:

ITEM DESCRIPTION	APPROVED ADJUSTMENTS BUDGET	2nd ADJUSTMENTS BUDGET 2017/2018
Capital Budget	R27,682,297	R36,182,297
Expenditure Budget	R141,443,118	R156,943,118
Revenue Budget	R146,027,177	R170,027,177

1.7 RESOLUTIONS

It is recommended:

- a) That Council takes note of the additional MIG allocation of R 9m and CETA allocation of R 15m.
- (b) That Council approves the 2nd Adjustments Budget
- (c) That the Service Delivery and Budget Implementation Plan be adjusted to reflect the changes in the Adjustments Budget;
- (d) That the formal budget tables be updated with the adjustments and submitted to National and Provincial Treasury.

3.2- Adjustment Budget Table

Table 1:B2: Financial Performance by standard classification(revenue and expenditure)

EC126 Ngquhwa - Table B2 Adjustments Budget Financial Performance (functional classification) - February 2018

Standard Description R thousands	Ref 1, 4	Budget Year 2017/18										Budget Year +1 2017/18	Budget Year +2 2018/19
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavail. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusted Budget 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget	Adjusted Budget
			A	A1	B	C	D	E	F	G	H		
Revenue - Functional													
Governance and administration	135 711	-	-	-	-	-	-	-	29 637	29 637	165 349	148 316	155 121
Executive and council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	135 711	-	-	-	-	-	-	-	29 637	29 637	165 349	148 316	155 121
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety	514	-	-	-	-	-	-	-	42	42	558	-	-
Community and social services	514	-	-	-	-	-	-	-	42	42	558	-	-
Sport and recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	2 978	-	-	-	-	-	-	-	-	-	2 978	1 572	1 643
Planning and development	36	-	-	-	-	-	-	-	-	-	36	17	18
Road transport	2 943	-	-	-	-	-	-	-	-	-	2 943	1 555	1 645
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services	771	-	-	-	-	-	-	-	-	-	771	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management	53	-	-	-	-	-	-	-	-	-	53	-	-
Waste management	717	-	-	-	-	-	-	-	-	-	717	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	139 875	-	-	-	-	-	-	29 679	29 679	169 855	143 887	156 783
Expenditure - Functional													
Governance and administration	96 493	-	-	-	-	-	-	-	17 815	17 815	114 308	107 319	111 878
Executive and council	25 048	-	-	-	-	-	-	-	17 782	17 782	42 830	30 513	32 307
Finance and administration	68 492	-	-	-	-	-	-	-	76	76	68 568	73 388	75 927
Internal audit	2 954	-	-	-	-	-	-	-	(44)	(44)	2 910	3 418	3 641
Community and public safety	4 918	-	-	-	-	-	-	-	97	97	5 014	3 897	3 910
Community and social services	1 842	-	-	-	-	-	-	-	644	644	2 486	826	887
Sport and recreation	792	-	-	-	-	-	-	-	-	-	792	851	914
Public safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	2 281	-	-	-	-	-	-	-	(547)	(547)	1 735	2 019	2 117
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	21 566	-	-	-	-	-	-	-	888	888	22 432	25 389	26 921
Planning and development	8 314	-	-	-	-	-	-	-	(2 335)	(2 335)	5 979	10 249	10 723
Road transport	13 252	-	-	-	-	-	-	-	3 201	3 201	16 453	15 140	16 197
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services	11 078	-	-	-	-	-	-	-	1 370	1 370	12 448	18 236	10 945
Energy sources	3 534	-	-	-	-	-	-	-	1 291	1 291	4 825	2 688	2 848
Water management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	79	79	7 623	7 548	8 097
Waste management	7 544	-	-	-	-	-	-	-	-	-	(362)	2 742	2 008
Other	3 194	-	-	-	-	-	-	-	(362)	(362)	-	-	1 781
Total Expenditure - Functional	3	137 157	-	-	-	-	-	-	19 787	19 787	156 943	148 648	153 421
Surplus/ (Deficit) for the year		2 819	-	-	-	-	-	-	9 893	9 893	12 712	1 239	1 342

Table 2: B 3: Financial Performance by municipal vote(revenue and expenditure)

EC126 Ngqushwa - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - February 2018

Vote Description [Insert departmental structure etc.] R thousands	Ref	Budget Year 2017/18										Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavail.	Nat. or Prov. Govt	Other Adjusted	Total Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	A1	B	C	D	E	F	G	H			
Revenue by Vote													
Vote 1 - Community and Social services	1	514	-	-	-	-	-	42	42	558	-	-	-
Vote 2 - Energy Sources		-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Finance and Administration		135 448	-	-	-	-	-	29 637	29 637	165 085	148 316	155 121	
Vote 4 - Finance and Administration		264	-	-	-	-	-	-	-	264	-	-	-
Vote 5 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development		36	-	-	-	-	-	-	-	36	17	18	
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Other		-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		2 943	-	-	-	-	-	-	-	2 943	1 555	1 645	
Vote 11 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Waste Management		717	-	-	-	-	-	-	-	717	-	-	-
Vote 13 - Waste Water Management		53	-	-	-	-	-	-	-	53	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	139 973	-	-	-	-	-	29 679	29 679	169 655	149 887	156 783	
Expenditure by Vote													
Vote 1 - Community and Social services	1	1 842	-	-	-	-	-	644	644	2 488	826	887	
Vote 2 - Energy Sources		3 534	-	-	-	-	-	1 291	1 291	4 825	2 688	2 848	
Vote 3 - Finance and Administration		58 240	-	-	-	-	-	(58)	(58)	58 182	59 202	61 028	
Vote 4 - Finance and Administration		10 252	-	-	-	-	-	134	134	10 387	14 186	14 899	
Vote 5 - Executive and Council		25 048	-	-	-	-	-	17 782	17 782	42 830	30 513	32 307	
Vote 6 - Planning and Development		8 314	-	-	-	-	-	(2 335)	(2 335)	5 979	10 249	10 723	
Vote 7 - Housing		2 281	-	-	-	-	-	(547)	(547)	1 735	2 019	2 117	
Vote 8 - Internal Audit		2 954	-	-	-	-	-	(44)	(44)	2 910	3 418	3 641	
Vote 9 - Other		3 104	-	-	-	-	-	(362)	(362)	2 742	2 008	1 781	
Vote 10 - Road Transport		13 252	-	-	-	-	-	3 201	3 201	18 453	15 140	16 197	
Vote 11 - Sport and Recreation		702	-	-	-	-	-	-	-	792	851	914	
Vote 12 - Waste Management		7 544	-	-	-	-	-	79	79	7 823	7 548	8 097	
Vote 13 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	
Vote 14 - Null		-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - Null		-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure by Vote	2	137 157	-	-	-	-	-	19 787	19 787	158 843	148 648	155 421	
Surplus/ (Deficit) for the year	2	2 816	-	-	-	-	-	9 893	9 893	12 712	1 239	1 362	

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

EC126 Ngqushwa - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - February 2018

Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavail.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue By Source												
Property rates	2	29 816	-	-	-	-	-	3 993	3 993	33 809	29 922	31 072
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	717	-	-	-	-	-	-	-	717	760	804
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-
Rental of fixtures and equipment	543	-	-	-	-	-	-	-	-	543	575	609
Interest earned - external investments	2 568	-	-	-	-	-	-	-	-	2 568	2 717	3 875
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	5 275	6 965
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	836	-	-	-	-	-	-	-	-	836	855	938
Licences and permits	1 773	-	-	-	-	-	-	-	-	1 773	1 878	1 987
Agency services	483	-	-	-	-	-	-	-	-	483	512	542
Transfers and subsidies	79 014	-	-	-	-	-	15 492	15 492	94 506	80 721	81 999	
Other revenue	2	(92)	-	-	-	-	-	745	745	653	314	332
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	394	-	417
Total Revenue (excluding capital transfers and contributions)	115 637	-	-	-	-	-	-	20 230	20 230	135 888	123 953	129 537
Expenditure By Type												
Employee related costs	62 514	-	-	-	-	-	-	(1 563)	(1 563)	60 952	64 948	69 467
Remuneration of councillors	8 693	-	-	-	-	-	-	(12)	(12)	8 687	8 140	8 741
Debt impairment	3 200	-	-	-	-	-	-	(0)	(0)	3 200	3 200	3 200
Depreciation & asset impairment	19 898	-	-	-	-	-	-	0	0	19 898	20 032	21 996
Finance charges	983	-	-	-	-	-	-	(983)	(983)	-	931	983
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	2 937	-	-	-	-	-	-	(323)	(323)	2 613	3 161	3 267
Contracted services	21 576	-	-	-	-	-	-	17 107	17 107	38 783	14 824	14 205
Transfers and subsidies	350	-	-	-	-	-	-	(350)	(350)	-	-	-
Other expenditure	16 699	-	-	-	-	-	-	6 011	6 011	22 710	33 415	33 562
Loss on disposal of PPE	372	-	-	-	-	-	-	-	-	372	-	-
Total Expenditure	137 529	-	-	-	-	-	-	19 787	19 787	157 316	148 648	155 421
Surplus/(Deficit)	(21 872)	-	-	-	-	-	-	443	443	(21 429)	(24 695)	(25 884)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Transfers and subsidies - capital (in-kind - all)	24 691	-	-	-	-	-	-	9 450	9 450	34 141	25 934	27 246
Surplus/(Deficit) before Taxation	2 819	-	-	-	-	-	-	9 893	9 893	12 712	1 239	1 362
Taxation	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 819	-	-	-	-	-	-	9 893	9 893	12 712	1 239	1 362
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 819	-	-	-	-	-	-	9 893	9 893	12 712	1 239	1 362
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	2 819	-	-	-	-	-	-	9 893	9 893	12 712	1 239	1 362

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

EC126 Ngqushwa - Table B5 Adjustments Capital Expenditure Budget by vote and funding - February 2018

Description R thousands	Ref	Budget Year 2017/18										Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavaild.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusted	Adjusted Budget	Adjusted Budget		
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
Capital Expenditure - Functional													
Governance and administration		4 743	-	-	-	-	-	(2 883)	(2 883)	1 940	3 047	1 500	
Executive and council		320						(320)	(320)	-	-	-	
Finance and administration		4 423						(2 483)	(2 483)	1 940	3 047	1 500	
Internal audit		-						-	-	-	-	-	
Community and public safety		3 638	-	-	-	-	-	(1 648)	(1 648)	1 790	1 618	2 550	
Community and social services		3 431						(1 735)	(1 735)	1 703	900	1 500	
Sport and recreation		-						87	87	87	480	580	
Public safety		-						-	-	-	-	-	
Housing		-						-	-	-	438	460	
Health		-						-	-	-	-	-	
Economic and environmental services		18 677	-	-	-	-	-	9 476	9 476	28 553	24 978	27 161	
Planning and development		5 305						(5 305)	(5 305)	-	351	670	
Road transport		13 772						14 781	14 781	28 553	24 625	26 491	
Environmental protection		-						-	-	-	-	-	
Trading services		3 143	-	-	-	-	-	757	757	3 900	3 000	3 000	
Energy sources		3 000						900	900	3 900	3 000	3 000	
Water management		-						-	-	-	-	-	
Waste water management		-						-	-	-	-	-	
Waste management		143						(143)	(143)	-	-	-	
Other		-						-	-	-	-	-	
Total Capital Expenditure - Functional	3	30 401	-	-	-	-	-	5 781	5 781	36 182	32 841	34 211	
Funded by:													
National Government		24 691						9 449	9 449	34 141	27 131	29 501	
Provincial Government		-						-	-	-	-	-	
District Municipality		-						-	-	-	-	-	
Other transfers and grants		-						-	-	-	-	-	
Transfers recognised - capital		24 691	-	-	-	-	-	9 449	9 449	34 141	27 131	28 581	
Public contributions & donations		-						-	-	-	-	-	
Borrowing		5 710						(3 660)	(3 660)	2 042	5 710	5 710	
Internally generated funds		-						-	-	-	-	-	
Total Capital Funding	30 401	-	-	-	-	-	-	5 781	5 781	36 182	32 841	34 211	

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Table 5: B 6: Budgeted Financial Position

EC126 Ngquhwa - Table B6 Adjustments Budget Financial Position - February 2018

Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. seen 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10		
		A	A1	B	C	D	E	F	G	H		
R thousands												
ASSETS												
Current assets												
Cash		-	-	-	-	-	-	-	1 201	1 201	1 201	1 201
Cell investment deposits	1	-	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	1 143	-	-	-	-	-	-	6 685	6 685	7 828	1 143
Other debtors		5718	-	-	-	-	-	-	19 310	19 310	25 028	5 718
Current portion of long-term receivables		-	-	-	-	-	-	-	68	68	-	-
Inventory		-	-	-	-	-	-	-	269	269	269	-
Total current assets		6 881	-	-	-	-	-	-	27 531	27 531	34 393	8 062
Non current assets												
Long-term receivables		-	-	-	-	-	-	-	-	-	-	-
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		-	-	-	-	-	-	-	37 952	37 952	37 952	-
Investment in Associate		-	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	1	30 136	-	-	-	-	-	-	163 680	163 680	193 816	27 329
Agricultural		-	-	-	-	-	-	-	-	-	-	-
Biological		-	-	-	-	-	-	-	-	-	50	50
Intangible		674	-	-	-	-	-	-	(108)	(108)	568	674
Other non-current assets		-	-	-	-	-	-	-	0	0	0	-
Total non current assets		30 809	-	-	-	-	-	-	261 525	261 525	232 334	28 813
TOTAL ASSETS		37 671	-	-	-	-	-	-	229 058	229 058	268 727	36 875
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	6 610	6 610	6 610	-
Consumer deposits		-	-	-	-	-	-	-	-	-	-	-
Trade and other payables		34 058	-	-	-	-	-	-	(6 007)	(6 007)	28 051	29 960
Provisions		-	-	-	-	-	-	-	-	-	-	-
Total current liabilities		34 058	-	-	-	-	-	-	603	603	34 681	29 960
Non current liabilities												
Borrowing	1	-	-	-	-	-	-	-	7 020	7 020	7 020	-
Provisions	1	-	-	-	-	-	-	-	2 848	2 848	2 848	-
Total non current liabilities		-	-	-	-	-	-	-	9 868	9 868	9 868	-
TOTAL LIABILITIES		34 058	-	-	-	-	-	-	10 471	10 471	44 529	29 960
NET ASSETS	2	3 613	-	-	-	-	-	-	218 585	218 585	222 198	6 116
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		2 819	-	-	-	-	-	-	219 379	219 379	222 198	4 915
Reserves		-	-	-	-	-	-	-	-	-	-	-
Minories' interests		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		2 819	-	-	-	-	-	-	219 379	219 379	222 198	4 915

Ngqushwa Local Municipality -2017-18 Adjustment Budget

Table 6: B7: Cash Flows

EC126 Ngqushwa - Table B7 Adjustments Budget Cash Flows - February 2018

Description R thousands	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unvoid. 6 D	Net or Prev. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		29 816						3 993	3 993	33 809	23 938	29 518
Service charges		717						—	—	717	608	764
Other revenue		3 543						745	745	4 268	3 331	4 185
Government - operating	1	79 014						15 492	15 492	94 506	80 721	81 999
Government - capital	1	24 691						9 450	9 450	34 141	25 934	27 248
Interest		2 568						—	—	2 568	6 393	10 298
Dividends		—						—	—	—	—	—
Payments												
Suppliers and employees		(112 725)						(21 120)	(21 120)	(133 845)	(124 485)	(129 242)
Finance charges		(840)						983	983	—	(931)	(983)
Transfers and Grants	1	(350)						350	350	—	—	—
NET CASH FROM/(USED) OPERATING ACTIVITIES		26 236	—	—	—	—	—	9 893	9 893	38 182	15 518	23 785
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		372						—	—	372	315	396
Decrease (increase) in non-current debtors		—						—	—	—	—	—
Decrease (increase) other non-current receivables		—						—	—	—	—	—
Decrease (increase) in non-current investments		—						—	—	—	—	—
Payments												
Capital assets		(36 819)						(5 363)	(5 363)	(38 182)	(32 841)	(34 211)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(36 447)	—	—	—	—	—	(5 363)	(5 363)	(35 816)	(32 525)	(33 815)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		—						—	—	—	—	—
Borrowing long term/refinancing		—						—	—	—	—	—
Increase (decrease) in consumer deposits		—						—	—	—	—	—
Payments												
Repayment of borrowing		—						—	—	—	—	—
NET CASH FROM/(USED) FINANCING ACTIVITIES		—	—	—	—	—	—	—	—	—	—	—
NET INCREASE/ (DECREASE) IN CASH HELD		(4 158)	—	—	—	—	—	4 530	4 530	372	(17 015)	(10 029)
Cash/cash equivalents at the year begin:	2	1 201						—	—	1 201	—	—
Cash/cash equivalents at the year end:	2	(2 957)	—	—	—	—	—	4 530	4 530	1 573	(17 015)	(10 029)

Ngqushwa Local Municipality -2017-18 Adjustment Budget

Table 7:B 9 Asset Management

EC126 Ngqushwa - Table B9 Asset Management - February 2018

Description	Ref	Budget Year 2017/18										Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. seen	Nat. or Prev. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	A1	B	C	D	E	F	G	H	I	J	
R thousands													
ASSET REGISTER SUMMARY - PPE (WDV)	5												
Roads Infrastructure								72 697	72 697	72 697	92 207	93 130	
Storm water Infrastructure													
Electrical Infrastructure													
Water Supply Infrastructure													
Sanitation Infrastructure													
Solid Waste Infrastructure													
Rail Infrastructure													
Coastal Infrastructure													
Information and Communication Infrastructure								3 000	3 000	3 000	26 702	50 428	
Infrastructure								75 697	75 697	75 697	125 979	150 698	
Community Facilities								11 281	11 281	11 281	59 996	60 598	
Sport and Recreation Facilities											9 633	9 729	
Community Assets								11 281	11 281	11 281	69 629	70 325	
Heritage Assets								24 058	24 058	24 058			
Revenue Generating													
Non-revenue Generating													
Investment properties								86 025	86 025	86 025	38 331	38 715	
Operational Buildings													
Housing													
Other Assets								86 025	86 025	86 025	38 331	38 715	
Biological or Cultivated Assets													
Servitudes													
Licences and Rights								1 854	1 854	1 854	1 035	1 096	
Intangible Assets													
Computer Equipment								1 854	1 854	1 854	1 035	1 096	
Furniture and Office Equipment								5 061	5 061	5 061	1 015	1 025	
Machinery and Equipment								980	980	980	827	835	
Transport Assets								18 582	18 582	18 582	14 730	14 877	
Libraries								11 400	11 400	11 400	7 706	7 783	
Zoo's, Marine and Non-biological Animals													
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	-	-	-	-	-	-	232 940	232 940	232 940	259 233	285 355	
EXPENDITURE OTHER ITEMS													
Depreciation & asset impairment		19 898	-	-	-	-	-	-	-	19 898	20 032	21 996	
Repairs and Maintenance by asset class	3	2 187	-	-	-	-	-	428	428	2 613	3 161	3 267	
Roads Infrastructure		92	-	-	-	-	-	1 303	1 303	1 401	1 928	1 983	
Storm water Infrastructure		-	-	-	-	-	-			-	-	-	
Electrical Infrastructure		219	-	-	-	-	-	211	211	430	182	173	
Water Supply Infrastructure		-	-	-	-	-	-			-	-	-	
Sanitation Infrastructure		-	-	-	-	-	-			-	-	-	
Solid Waste Infrastructure		-	-	-	-	-	-			-	-	-	
Rail Infrastructure		-	-	-	-	-	-			-	-	-	
Coastal Infrastructure		-	-	-	-	-	-			-	-	-	
Information and Communication Infrastructure		-	-	-	-	-	-			-	-	-	
Infrastructure		311	-	-	-	-	-	1 520	1 520	1 831	2 109	2 156	
Community Facilities		19	-	-	-	-	-	(19)	(19)	-	-	-	
Sport and Recreation Facilities		-	-	-	-	-	-			-	-	-	
Community Assets		19	-	-	-	-	-	(19)	(19)	-	-	-	
Heritage Assets		-	-	-	-	-	-			-	-	-	
Revenue Generating		-	-	-	-	-	-			-	-	-	
Non-revenue Generating		-	-	-	-	-	-			-	-	-	
Investment properties		-	-	-	-	-	-			-	-	-	
Operational Buildings		267	-	-	-	-	-			101	100	75	
Housing		-	-	-	-	-	-			-	-	-	
Other Assets		267	-	-	-	-	-	(166)	(166)	101	100	75	
Biological or Cultivated Assets		-	-	-	-	-	-			-	-	-	
Servitudes		-	-	-	-	-	-			-	-	-	
Licences and Rights		-	-	-	-	-	-			-	-	-	
Intangible Assets		-	-	-	-	-	-			-	-	-	
Computer Equipment		125	-	-	-	-	-	(4)	(4)	121	113	119	
Furniture and Office Equipment		-	-	-	-	-	-			-	-	-	
Machinery and Equipment		-	-	-	-	-	-			-	-	-	
Transport Assets		1 454	-	-	-	-	-	(904)	(904)	560	539	916	
Libraries		-	-	-	-	-	-			-	-	-	
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-			-	-	-	
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	22 045	-	-	-	-	-	-	428	428	22 511	23 193	25 263	
Renewal and upgrading of Existing Assets as % of tot	37.0%	0.0%								24.8%	23.3%	22.3%	
Renewal and upgrading of Existing Assets as % of dis	34.2%	0.0%								34.2%	33.9%	30.9%	
R&M as a % of PPE	0.0%	0.0%								1.1%	1.2%	1.1%	
Renewal and upgrading and R&M as a % of PPE	0.0%	0.0%								4.0%	3.8%	3.5%	

Ngqushwa Local Municipality -2017-18 Adjustment Budget

Table:8:B10:Basic Service Delivery Measurement

EC128 Ngqushwa - Table B10 Basic service delivery measurement - February 2018

Description	Ref	Budget Year 2017/18										Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget A	Prior Adjusted 7 A1	Accum. 8 B	Multi-year capital 9 C	Unfore. 10 D	Nat. or Prov. Govt. 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget 14 H	Adjusted Budget 14 H	
Household service targets	1												
Water:													
Piped water inside dwelling	2												
Piped water inside yard (but not in dwelling)													
Using public tap (at least min. service level)													
Other water supply (at least min. service level)													
Minimum Service Level and Above sub-total													
Using public tap (< min. service level)													
Other water supply (< min. service level)													
No water supply													
Below Minimum Service Level sub-total													
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-	
Sanitation/sewerage:													
Flush toilet (connected to sewerage)													
Flush toilet (with septic tank)													
Chemical toilet													
PT toilet (v erleaded)													
Other toilet provisions (> min. service level)													
Minimum Service Level and Above sub-total													
Bucket toilet													
Other toilet provisions (< min. service level)													
No toilet provisions													
Below Minimum Service Level sub-total													
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-	
Energy:													
Electricity (at least min. service level)													
Electricity - prepaid (> min. service level)													
Minimum Service Level and Above sub-total													
Electricity (< min. service level)													
Electricity - prepaid (< min. service level)													
Other energy source													
Below Minimum Service Level sub-total													
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-	
Refuse:													
Removed at least once a week (min. service)													
Minimum Service Level and Above sub-total													
Removed less frequently than once a week													
Using communal refuse dump													
Using own refuse dump													
Other rubbish disposal													
Below Minimum Service Level sub-total													
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-	
Households receiving Free Basic Services	15												
Water (5 kilolites per household per month)													
Sanitation (free sanitation service)													
Electricity/other energy (50kwh per household per month)													
Refuse (removed at least once a week)													
Cost of Free Basic Services provided (R'000)	16												
Water (5 kilolites per household per month)													
Sanitation (free sanitation service)													
Electricity/other energy (50kwh per household per month)													
Refuse (removed once a week)													
Total cost of FBS provided (minimum social pack)	-	-	-	-	-	-	-	-	-	-	-	-	
Highest level of free service provided													
Property rates (R'000 value threshold)													
Water (kilolites per household per month)													
Sanitation (kilolites per household per month)													
Sanitation (Rand per household per month)													
Electricity (kw per household per month)													
Refuse (average litres per week)													
Revenue cost of free services provided (R'000)	17												
Property rates (R15 000 threshold rebate)													
Property rates (other exemptions, reductions and rebates)													
Water													
Sanitation													
Electricity/other energy													
Refuse													
Municipal Housing - rental rebates													
Housing - top structure subsidies													
Other													
Total revenue cost of free services provided (total)	-	-	-	-	-	-	-	-	-	-	-	-	

Ngqushwa Local Municipality -2017-18 Adjustment Budget

Table 10:SB2: Supporting Financial Position

EC126 Ngqushwa - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - February 2018

Description R thousands	Ref	Budget Year 2017/18										Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior 4 Adjusted A1	Accum. 5 Funds	Multi-year capital 6 C	Unfore. 7 Unavoid.	Nat. or Prov. Govt 8 E	Other Adjusts. 9 F	Total 10 Adjusted G	Adjusted Budget 11 H	Adjusted Budget	Adjusted Budget	
		A	B	C	D	E	F	G	H	I	J	K	
ASSETS													
Call investment deposits													
Call deposits		—						—	—	—	—	—	
Other current investments		—						—	—	—	—	—	
Total Call investment deposits	1	—	—	—	—	—	—	—	—	—	—	—	
Consumer debtors													
Consumer debtors		1 143						6 625	6 625	7 828	1 143	1 143	
Less: provision for debt impairment		—	—	—	—	—	—	—	—	—	—	—	
Total Consumer debtors	1	1 143	—	—	—	—	—	6 625	6 625	7 828	1 143	1 143	
Debt impairment provision													
Balance at the beginning of the year		—						—	—	—	—	—	
Contributions to the provision		—						—	—	—	—	—	
Bad debts written off		—						—	—	—	—	—	
Balance at end of year		—	—	—	—	—	—	—	—	—	—	—	
Property, plant & equipment													
PPE at costvaluation (excl. finance leases)	2	30 136						163 680	163 680	193 616	27 329	27 329	
Leases recognised as PPE		—						—	—	—	—	—	
Less: Accumulated depreciation		—						—	—	—	—	—	
Total Property, plant & equipment	1	30 136	—	—	—	—	—	163 680	163 680	193 616	27 329	27 329	
LIABILITIES													
Current liabilities - Borrowing													
Short term loans (other than bank overdraft)		—						—	—	—	—	—	
Current portion of long-term liabilities		—						6 610	6 610	6 610	—	—	
Total Current Liabilities - Borrowing		—	—	—	—	—	—	6 610	6 610	6 610	—	—	
Trade and other payables													
Creditors		34 058						(6 007)	(6 007)	28 051	29 960	29 960	
Unspent conditional grants and receipts		—						—	—	—	—	—	
VAT		—						—	—	—	—	—	
Total Trade and other payables	1	34 058	—	—	—	—	—	(6 007)	(6 007)	28 051	29 960	29 960	
Non current liabilities - Borrowing													
Borrowing	3	—						7 020	7 020	7 020	—	—	
Finance leases (including PPP asset element)		—						—	—	—	—	—	
Total Non current Liabilities - Borrowing		—	—	—	—	—	—	7 020	7 020	7 020	—	—	
Provisions - non current													
Retirement benefits		—						—	—	—	—	—	
List other major items		—						—	—	—	—	—	
Reserve landfill site rehabilitation		—						2 848	2 848	2 848	—	—	
Other		—						—	—	—	—	—	
Total Provisions - non current		—	—	—	—	—	—	2 848	2 848	2 848	—	—	
CHANGES IN NET ASSETS													
Accumulated surplus/(Deficit)													
Accumulated surplus/(Deficit) - opening balance		—						—	—	—	—	—	
Appropriations to Reserves		—						—	—	—	—	—	
Transfers from Reserves		—						—	—	—	—	—	
Depreciation offsets		—						—	—	—	—	—	
Other adjustments		2 819						219 379	219 379	222 198	4 915	4 915	
Accumulated Surplus/(Deficit)	1	2 819	—	—	—	—	—	219 379	219 379	222 198	4 915	4 915	
Reserves													
Housing Development Fund		—						—	—	—	—	—	
Capital replacement		—						—	—	—	—	—	
Self insurance		—						—	—	—	—	—	
Charitable reserves (R2)		—						—	—	—	—	—	
Revaluation		—						—	—	—	—	—	
Total Reserves	2	—	—	—	—	—	—	—	—	—	—	—	
TOTAL COMMUNITY WEALTH/EQUITY	2	2 819	—	—	—	—	—	219 379	219 379	222 198	4 915	4 915	

Ngquashwa Local Municipality -2017-18 Adjustment Budget

Table 11:SB3:Performance Objective

EC128 Ngquashwa - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - February 2018

Description	Unit of measurement	Budget Year 2017/18								Budget Year +1 2018/19		Budget Year +2 2019/20	
		Original Budget A	Prior Adjusted A1	Accum Funds B	Multi-year capital C	Unforw. Unavail. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget I	Adjusted Budget J	
Vote 1 - Technical services													
Sub-function 1.1 [name]	To continuously ensure	-											
Sub-function 1.1.1 [name]	Insert measure's description	-	32						2 911	2 911	2 943	2 943	
Sub-function 1.2 [name]	Insert measure's description	-											
Sub-function 1.2.1 [name]	Insert measure's description	-											
Sub-function 1.2.2 [name]	Insert measure's description	-											
Sub-function 1.3 [name]	Insert measure's description	-											
Sub-function 1.3.1 [name]	Insert measure's description	-											
Sub-function 1.4 [name]	Insert measure's description	-											
Sub-function 1.4.1 [name]	Insert measure's description	-											
Sub-function 1.5 [name]	Insert measure's description	-											
Sub-function 1.5.1 [name]	Insert measure's description	-											
Sub-function 1.6 [name]	Insert measure's description	-											
Sub-function 1.6.1 [name]	Insert measure's description	-											
Vote 2 - Community and Public Safety													
Sub-function 2.1 [name]	To continuously reduce road accidents and road carnage within NLM through promotion of road safety regulations. To	-											
Sub-function 2.1.1 [name]	Insert measure's description	4 232							(3 675)	(3 675)	558	558	558
Sub-function 2.1.2 [name]	Insert measure's description												
Sub-function 2.1.3 [name]	Insert measure's description												
Sub-function 2.1.4 [name]	Insert measure's description												
Sub-function 2.1.5 [name]	Insert measure's description												
Sub-function 2.1.6 [name]	Insert measure's description												
Sub-function 2.1.7 [name]	Insert measure's description												
Sub-function 2.1.8 [name]	Insert measure's description												
Sub-function 2.1.9 [name]	Insert measure's description												
Sub-function 2.1.10 [name]	Insert measure's description												
Sub-function 2.1.11 [name]	Insert measure's description												
Sub-function 2.1.12 [name]	Insert measure's description												
Sub-function 2.1.13 [name]	Insert measure's description												
Sub-function 2.1.14 [name]	Insert measure's description												
Vote 3 - Planning and Economic													
Sub-function 3.1 [name]	To accelerate participation of Local communities equity and productivity in agricultural	-											
Sub-function 3.1.1 [name]	Insert measure's description												
Sub-function 3.1.2 [name]	Insert measure's description												
Vote 4 - Corporate Services													
Sub-function 4.1 [name]	Create conducive environment to continuously maintain a	157											
Sub-function 4.1.1 [name]	To continuously build	-											
Vote 5 - Financial													
Sub-function 5.1 [name]	To ensure credible, reliable and compliant	136 671											
Sub-function 5.1.1 [name]	To ensure continuous	-											
Vote 6 - Governance													
Sub-function 6.1 [name]	And so on for the rest of the Votes												

Ngquushwa Local Municipality -2017-18 Adjustment Budget

Table 12: Transfer grant receipts

EC126 Ngquushwa - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - February 2018

Description R thousands	Ref	Budget Year 2017/18							Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget A	Prior Adjusted 7 A1	Multi-year capital B B	Nat. or Prov. Govt C	Other Adjusts. D	Total Adjusts. E	Adjusted Budget 12 F	Adjusted Budget	Adjusted Budget
RECEIPTS:										
Operating Transfers and Grants	1, 2									
National Government:										
Local Government Equitable Share		78 633	-	-	-	450	450	79 083	80 643	81 608
EPWP Incentive	3	73 615				-	-	73 615	75 217	75 760
Finance Management		1 531				-	-	1 531	1 629	1 733
		2 345		-		-	-	2 345	2 600	2 860
		-				-	-	-	-	-
		-				-	-	-	-	-
PMU		1 142		-		450	450	1 592	1 197	1 255
Provincial Government:		308	-	-	-	42	42	350	-	308
		-				-	-	-	-	-
		-				-	-	-	-	-
		-				-	-	-	-	-
Sport and Recreation	4	308				42	42	350	-	308
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-				-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		74	-	-	-	15 000	15 000	15 074	78	83
Lg Setu		-				15 000	15 000	15 000	-	-
		74				-	-	74	78	83
Total Operating Transfers and Grants	6	79 014	-	-	-	15 492	15 492	94 506	80 721	81 999
Capital Transfers and Grants										
National Government:										
Municipal Infrastructure Grant (MIG)		24 691	-	-	-	9 450	9 450	34 141	25 934	27 248
		21 691				8 550	8 550	30 241	22 742	23 850
		-				-	-	-	-	-
		-				-	-	-	-	-
Energy		3 000				900	900	3 900	3 192	3 396
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]		-				-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-				-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-				-	-	-	-	-
Total Capital Transfers and Grants	6	24 691	-	-	-	9 450	9 450	34 141	25 934	27 248
TOTAL RECEIPTS OF TRANSFERS & GRANTS		103 706	-	-	-	24 942	24 942	128 647	106 655	109 245

Table 13:SB8: Transfer expenditure and grant programme

EC126 Ngqushwa - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - February 2018

Description	Ref	Budget Year 2017/18						Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Mult-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
R thousands	A	2 A1	3 B	4 C	5 D	6 E	7 F		
EXPENDITURE ON TRANSFERS AND GRANT PROGRAMME									
Operating expenditure of Transfers and Grants									
National Government:									
Local Government Equitable Share	78 633	-	-	-	450	450	78 083	80 643	81 808
EPWP Incentive	73 615						73 615	75 217	75 760
Finance Management	1 531						1 531	1 629	1 733
PMU	2 345						2 345	2 600	2 860
PMU	1 142				450	450	1 592	1 157	1 255
Provincial Government:	308	-	-	-	42	42	350	-	308
Sport and Recreation	308				42	42	350		308
District Municipality:	-	-	-	-	-	-	-	-	-
[insert description]									
Other grant providers:	74	-	-	-	15 000	15 000	15 074	78	83
[insert description]					15 000	15 000	15 000	78	83
Lg Sets	74						-	74	78
Total operating expenditure of Transfers and Grants:	79 014	-	-	-	15 492	15 492	94 506	80 721	81 999
Capital expenditure of Transfers and Grants									
National Government:									
Municipal Infrastructure Grant (MIG)	24 691	-	-	-	9 450	9 450	34 141	25 934	27 248
-	21 691				8 550	8 550	30 241	22 742	23 850
-	-				-	-	-	-	-
-	-				-	-	-	-	-
Energy	3 000				900	900	3 900	3 192	3 356
Provincial Government:	-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]									
District Municipality:	-	-	-	-	-	-	-	-	-
[insert description]									
Other grant providers:	-	-	-	-	-	-	-	-	-
[insert description]									
Total capital expenditure of Transfers and Grants	24 691	-	-	-	9 450	9 450	34 141	25 934	27 248
Total capital expenditure of Transfers and Grants	103 708	-	-	-	24 842	24 842	128 647	106 655	109 245

Table 13:SB9: Reconciliation of transfers and unspent funds

EC126 Ngquhwa - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - February 2018

Description*	Ref	Budget Year 2017/18							Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted 2 A1	Multi-year capital 3 B	Nat. or Prov. Govt 4 C	Other Adjusts. 5 D	Total Adjusts. 6 E	Adjusted Budget 7 F	Adjusted Budget	Adjusted Budget
R thousands										
<u>Operating transfers and grants:</u>										
National Government:										
Balance unspent at beginning of the year										
Current year receipts		78 633				450	450	79 083	80 643	81 608
Conditions met - transferred to revenue		78 633	-	-	-	450	450	79 083	80 643	81 608
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		350					-	350	-	350
Conditions still to be met - transferred to liabilities		350	-	-	-	-	-	350	-	350
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		74				15 000	15 000	15 074	78	83
Conditions met - transferred to revenue		74	-	-	-	15 000	15 000	15 074	78	83
Conditions still to be met - transferred to liabilities							-			
Total operating transfers and grants revenue		79 084	-	-	-	15 450	15 450	94 536	80 721	81 998
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
<u>Capital transfers and grants:</u>										
National Government:										
Balance unspent at beginning of the year										
Current year receipts		24 691				9 450	9 450	34 141	25 934	27 248
Conditions met - transferred to revenue		24 691	-	-	-	9 450	9 450	34 141	25 934	27 248
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		24 691	-	-	-	9 450	9 450	34 141	25 934	27 248
Total capital transfers and grants - CTBM		-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		103 748	-	-	-	24 800	24 800	128 647	106 655	109 245
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

Table:14: SB10:Transfer and grants by municipality

EC126 Ngquhwa - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - February 2018

Description	Ref.	Budget Year 2017/18										Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted 6 A1	Assum. Funds 7 B	Multi-year capital 8 C	Unallo. 9 D	Net. or Prev. Govt 10 E	Other Adjust. 11 F	Total 12 G	Adjusted Budget 13 H	Adjusted Budget		
R thousands		A	B	C	D	E	F	G	H	I	J	K	L
Cash transfers to other municipalities													
[insert description] [insert description] [insert description]	1												
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-	-
Cash transfers to Entities/Other External Mechanisms													
[insert description] [insert description] [insert description]	2												
TOTAL ALLOCATIONS TO ENTITIES/EM's		-	-	-	-	-	-	-	-	-	-	-	-
Cash transfers to other Organs of State													
[insert description] [insert description] [insert description]	3												
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-	-
Cash transfers to other Organisations													
[insert description] [insert description] [insert description]	4												
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS	5	-	-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other municipalities													
[insert description] [insert description] [insert description]	1												
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to Entities/Other External Mechanisms													
[insert description] [insert description] [insert description]	2												
TOTAL ALLOCATIONS TO ENTITIES/EM's		-	-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other Organs of State													
[insert description] [insert description] [insert description]	3												
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other Organisations													
[insert description] [insert description] [insert description]	4												
TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS	5	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS		-	-	-	-	-	-	-	-	-	-	-	-

Ngquushwa Local Municipality -2017-18 Adjustment Budget

Table 15:SB 11:Councillor and Staff benefits

EC126 Ngquushwa - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - February 2018

Summary of remuneration R thousands	Ref	Budget Year 2017/18										% change
		Original Budget 5	Prior Adjusted 6	Accum. Funds 7	Multi-year capital 8	Unfore. Unavoid. 9	Nat. or Prov. Govt 10	Other Adjusts. 11	Total Adjusts. 11	Adjusted Budget 12	H	
Councillors (Political Office Bearers plus Other)								216	216	4 529	5.0%	
Basic Salaries and Wages		4 313						-	-	862	0.0%	
Pension and UIF Contributions		862						-	-	684	0.0%	
Medical Aid Contributions		684						-	-	(862)	(862)	
Motor Vehicle Allowance		2 258						(862)	(862)	1 406	-38.0%	
Cellphone Allowance		605						595	595	1 201		
Housing Allowances								-	-	-		
Other benefits and allowances		181						25	25	206		
Sub Total - Councillors		8 913	-					(25)	(25)	8 887	-0.3%	
% Increase			(0)							(0)		
Senior Managers of the Municipality										4 418	0.0%	
Basic Salaries and Wages		4 418						-	-	-		
Pension and UIF Contributions		-						-	-	-		
Medical Aid Contributions		-						-	-	-		
Overtime		-						-	-	-		
Performance Bonus		-						-	-	-		
Motor Vehicle Allowance		-						-	-	-		
Cellphone Allowance		-						-	-	-		
Housing Allowances		-						-	-	-		
Other benefits and allowances		-						-	-	-		
Payments in lieu of leave		-						-	-	-		
Long service awards		-						-	-	-		
Post-retirement benefit obligations		-						-	-	-		
Sub Total - Senior Managers of Municipality		4 418	-	-	-	-	-	-	-	4 418	0.0%	
% Increase			(0)							-		
Other Municipal Staff												
Basic Salaries and Wages		42 765						(1 663)	(1 663)	41 103	-3.9%	
Pension and UIF Contributions		6 387						-	-	6 387	0.0%	
Medical Aid Contributions		1 929						-	-	1 929	0.0%	
Overtime		181						-	-	161	0.0%	
Performance Bonus		-						-	-	-		
Motor Vehicle Allowance		2 408						-	-	2 408	0.0%	
Cellphone Allowance		433						-	-	433	0.0%	
Housing Allowances		173						-	-	173		
Other benefits and allowances		3 018						-	-	3 018		
Payments in lieu of leave		717						-	-	717	0.0%	
Long service awards		105						-	-	105	0.0%	
Post-retirement benefit obligations		-						-	-	-		
Sub Total - Other Municipal Staff		58 098	-	-	-	-	-	(1 663)	(1 663)	56 433	-2.6%	
% Increase												
Total Parent Municipality		71 427	-	-	-	-	-	(1 663)	(1 663)	69 739	-2.4%	

Ngquushwa Local Municipality -2017-18 Adjustment Budget

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

EC12B Ngquushwa - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - February 2018

Description R thousands	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework				
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20		
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget								
Revenue by Vote																		
Vote 1 - Community and Social services		46	46	46	46	46	46	46	46	46	46	46	46	46	558	-	-	
Vote 2 - Energy Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 3 - Finance and Administration		13 810	13 810	13 810	13 810	13 810	13 810	13 810	13 810	13 810	13 810	13 810	13 810	13 810	165 085	148 316	155 121	
Vote 4 - Finance and Administration		13 810	13 810	13 810	13 810	13 810	13 810	13 810	13 810	13 810	13 810	13 810	13 810	13 810	(151 647)	264	-	
Vote 5 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 6 - Planning and Development		3	3	3	3	3	3	3	3	3	3	3	3	3	36	17	18	
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 8 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 9 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 10 - Road Transport		245	245	245	245	245	245	245	245	245	245	245	245	245	2 943	1 555	1 645	
Vote 11 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 12 - Waste Management		60	60	60	60	60	60	60	60	60	60	60	60	60	717	-	-	
Vote 13 - Waste Water Management		4	4	4	4	4	4	4	4	4	4	4	4	4	4	53	-	
Vote 14 - N/A		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - N/A		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue by Vote		27 979	27 979	27 979	27 979	27 979	27 979	27 979	27 979	27 979	27 979	27 979	27 979	27 979	(130 119)	163 035	148 337	156 793
Expenditure by Vote																		
Vote 1 - Community and Social services		207	207	207	207	207	207	207	207	207	207	207	207	207	2 486	828	837	
Vote 2 - Energy Sources		402	402	402	402	402	402	402	402	402	402	402	402	402	4 025	2 683	2 648	
Vote 3 - Finance and Administration		5 714	5 714	5 714	5 714	5 714	5 714	5 714	5 714	5 714	5 714	5 714	5 714	5 714	(4 673)	58 182	59 202	61 028
Vote 4 - Finance and Administration		5 714	5 714	5 714	5 714	5 714	5 714	5 714	5 714	5 714	5 714	5 714	5 714	5 714	(52 468)	10 387	14 166	14 899
Vote 5 - Executive and Council		3 569	3 569	3 569	3 569	3 569	3 569	3 569	3 569	3 569	3 569	3 569	3 569	3 569	42 030	30 513	32 307	
Vote 6 - Planning and Development		488	488	488	488	488	488	488	488	488	488	488	488	488	5 979	10 246	10 723	
Vote 7 - Housing		145	145	145	145	145	145	145	145	145	145	145	145	145	1 735	2 019	2 117	
Vote 8 - Internal Audit		242	242	242	242	242	242	242	242	242	242	242	242	242	2 910	3 418	3 641	
Vote 9 - Other		229	229	229	229	229	229	229	229	229	229	229	229	229	2 742	2 008	1 761	
Vote 10 - Road Transport		1 371	1 371	1 371	1 371	1 371	1 371	1 371	1 371	1 371	1 371	1 371	1 371	1 371	16 453	15 140	16 197	
Vote 11 - Sport and Recreation		68	68	68	68	68	68	68	68	68	68	68	68	68	792	851	914	
Vote 12 - Waste Management		635	635	635	635	635	635	635	635	635	635	635	635	635	7 623	7 548	8 097	
Vote 13 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 14 - N/A		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - N/A		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure by Vote		18 793	18 793	18 793	18 793	18 793	18 793	18 793	18 793	18 793	18 793	18 793	18 793	18 793	(49 770)	156 843	148 640	155 421
Surplus / (Deficit)		9 100	9 100	9 100	9 100	9 100	9 100	9 100	9 100	9 100	9 100	9 100	9 100	9 100	(83 339)	12 712	1 239	1 362

Ngqushwa Local Municipality -2017-18 Adjustment Budget

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

EC128 Ngqushwa - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - February 2018

Description - Standard classification R thousands	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework			
		July	August	SepL	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year <2 2019/20	
		Outcome a	Outcome b	Outcome c	Outcome d	Outcome e	Outcome f	Adjusted Budget	Adjusted Budget	Adjusted Budget							
Revenue - Functional																	
Governance and administration		-	-	-	-	-	-	23 620	23 620	23 620	23 620	23 620	47 340	165 340	140 310	153 170	
Executive and court		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance and administration		-	-	-	-	-	-	23 620	23 620	23 620	23 620	23 620	47 240	165 340	140 310	153 170	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and public safety		-	-	-	-	-	-	25	25	25	25	25	25	25	25	25	
Community and social services		-	-	-	-	-	-	25	25	25	25	25	25	25	25	25	
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services		-	-	-	-	-	-	497	497	497	497	497	497	497	2 973	1 572	1 683
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	36	17	18
Road transport		-	-	-	-	-	-	491	491	491	491	491	491	491	2 943	1 555	1 645
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	128	128	128	128	128	128	128	771	-	-
Energy source		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	9	9	9	9	9	9	9	53	-	-
Waste management		-	-	-	-	-	-	120	120	120	120	120	120	120	717	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		-	-	-	-	-	-	24 338	24 338	24 338	24 338	24 338	47 985	160 655	140 867	154 783	
Expenditure - Functional																	
Governance and administration		-	-	-	-	-	-	16 551	16 551	16 551	16 551	16 551	31 551	114 300	167 310	111 070	
Executive and court		-	-	-	-	-	-	4 438	4 438	4 438	4 438	4 438	19 630	42 830	30 513	32 307	
Finance and administration		-	-	-	-	-	-	11 429	11 429	11 429	11 429	11 429	11 425	64 568	73 384	75 927	
Internal audit		-	-	-	-	-	-	494	494	494	494	494	495	2 910	3 416	3 641	
Community and public safety		-	-	-	-	-	-	761	761	761	761	761	1 211	5 814	3 687	3 910	
Community and social services		-	-	-	-	-	-	333	333	333	333	333	330	789	2 484	626	387
Sport and recreation		-	-	-	-	-	-	132	132	132	132	132	132	792	151	914	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	269	269	269	269	269	269	269	1 735	2 019	2 117
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	3 738	3 738	3 738	3 738	3 738	3 738	22 432	25 389	26 921	
Planning and development		-	-	-	-	-	-	997	997	997	997	997	997	5 879	10 248	10 723	
Road transport		-	-	-	-	-	-	2 742	2 742	2 742	2 742	2 742	2 742	16 453	15 140	16 197	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	2 675	2 675	2 675	2 675	2 675	2 675	12 441	10 236	10 845	
Energy source		-	-	-	-	-	-	304	304	304	304	304	304	4 825	2 686	2 848	
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	1 270	1 270	1 270	1 270	1 270	1 270	7 823	7 540	8 097	
Waste management		-	-	-	-	-	-	457	457	457	457	457	457	2 742	2 000	1 761	
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional		-	-	-	-	-	-	23 582	23 582	23 582	23 582	23 582	38 035	154 943	140 640	155 421	
Surplus/Deficit		-	-	-	-	-	-	784	784	784	784	784	8 933	12 713	1 233	1 362	

Ngquhwa Local Municipality -2017-18 Adjustment Budget

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

EC126 Ngquhwa - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - February 2018

Description - Municipal Vote	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		Budget Year 2017/18												Budget Year +1 2018/19	Budget Year +2 2019/20	
		July	August	Sept.	October	November	December	January	February	March	April	May	June			
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget						
Multi-year expenditure appropriations	1															
Single-year expenditure appropriations																
Vote 1 - Community and Social services		248	248	248	248	248	248	248	248	248	248	248	(1 227)	1 703	1 818	2 550
Vote 2 - Energy Sources		325	325	325	325	325	325	325	325	325	325	325	325	3 000	3 000	3 000
Vote 3 - Finance and Administration		162	162	162	162	162	162	162	162	162	162	162	162	1 940	3 047	1 500
Vote 4 - Finance and Administration		162	162	162	162	162	162	162	162	162	162	162	162	(1 778)	-	-
Vote 5 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development		364	364	364	364	364	364	364	364	364	364	364	(4 330)	-	351	670
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		1 880	1 880	1 880	1 880	1 880	1 880	1 880	1 880	1 880	1 880	1 880	7 878	28 553	24 625	26 491
Vote 11 - Sport and Recreation		7	7	7	7	7	7	7	7	7	7	7	7	67	-	-
Vote 12 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Water Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditures sub-total	3	3 177	3 177	3 177	3 177	3 177	3 177	3 177	3 177	3 177	3 177	3 177	3 177	36 182	32 841	34 211
Total Capital Expenditure	2	3 177	3 177	3 177	3 177	3 177	3 177	3 177	3 177	3 177	3 177	3 177	3 177	36 182	32 841	34 211

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

EC126 Ngquhwa - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - February 2018

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework			
		Budget Year 2017/18												Budget Year +1 2018/19	Budget Year +2 2019/20		
		July	August	Sept.	October	November	December	January	February	March	April	May	June				
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget							
Capital Expenditure - Functional																	
Governance and administration		162	162	162	162	162	162	162	162	162	162	162	162	1 940	3 047	1 500	
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance and administration		162	162	162	162	162	162	162	162	162	162	162	162	1 940	3 047	1 500	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and public safety		255	255	255	255	255	255	255	255	255	255	255	255	(1 020)	1 790	1 818	2 550
Community and social services		248	248	248	248	248	248	248	248	248	248	248	248	(1 027)	1 703	900	1 500
Sport and recreation		7	7	7	7	7	7	7	7	7	7	7	7	67	480	590	
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	438	450	
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services		2 273	2 273	2 273	2 273	2 273	2 273	2 273	2 273	2 273	2 273	2 273	2 273	3 548	28 553	24 876	27 101
Planning and development		354	354	354	354	354	354	354	354	354	354	354	354	(4 330)	-	351	670
Road transport		1 880	1 880	1 880	1 880	1 880	1 880	1 880	1 880	1 880	1 880	1 880	1 880	7 878	28 553	24 625	26 491
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading services		325	325	325	325	325	325	325	325	325	325	325	325	3 180	3 180	3 180	
Energy sources		325	325	325	325	325	325	325	325	325	325	325	325	3 180	3 180	3 180	
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure - Functional		3 015	3 015	3 015	3 015	3 015	3 015	3 015	3 015	3 015	3 015	3 015	3 015	36 182	32 841	34 211	

Table 24:SB18d:Depreciation by Asset Class

EC126 Ngqushwa - Supporting Table SB18d Adjustments Budget - depreciation by asset class - February 2018

Description R thousands	Ref	Budget Year 2017/18										Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavold.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	A1	B	C	D	E	F	G	H			
Depreciation by Asset Class/Sub-class													
Infrastructure		14 365	-	-	-	-	-	-	-	14 365	14 471	16 616	
Roads Infrastructure		14 365	-	-	-	-	-	-	-	14 365	14 471	16 616	
Roads		14 365								14 365	14 471	16 616	
Road Structures													
Road Furniture													
Capital Spares													
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets													
Intangible Assets		2 197	-	-	-	-	-	-	-	2 197	2 208	2 221	
Services		2 197								2 197	2 208	2 221	
Licences and Rights													
Water Rights													
Effluent Licenses													
Solid Waste Licenses													
Computer Software and Applications													
Load Settlement Software Applications													
Unspecified		2 197								2 197	2 208	2 221	
Computer Equipment		370	-	-	-	-	-	-	-	370	372	374	
Computer Equipment		370								370	372	374	
Furniture and Office Equipment		319	-	-	-	-	-	-	-	319	321	323	
Furniture and Office Equipment		319								319	321	323	
Machinery and Equipment		1 869	-	-	-	-	-	-	-	1 869	1 879	1 676	
Machinery and Equipment		1 869								1 869	1 879	1 676	
Transport Assets		778	-	-	-	-	-	-	-	778	782	787	
Transport Assets		778								778	782	787	
Libraries		-	-	-	-	-	-	-	-	-	-	-	
Libraries													
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals													
Total Depreciation to be adjusted	1	19 898	-	-	-	-	-	-	-	19 898	20 032	21 996	

PART 3

MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I **Misiwe M. Mpahlwa** the Municipal Manager of **Ngqushwa Local Municipality** (EC 126) certify that the adjustment budget and supporting documentation for the 2017/2018 financial year, have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the adjustments budget and supporting documentation are consistent with the integrated Development Plan of the Municipality.

Signature*M.P. Mpahlwa*.....

Date*25.04.2018*.....