

Ngquushwa Local Municipality

Adjustments Budget

2016-17

January 2017



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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 recognised 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 1 – Adjustments Budget

1.1 Foreword

Section 23 of the Municipal Budget Reporting Regulations (MBRR) – Timeframes for tabling of adjustments budgets stipulates as follows:

"23.(1) An adjustments budget referred to in section 28(2)(b), (d), (e) and (f) of the Act 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 not later than 29 February in the current year."

1.2 Background

In order to submit a report to Council to consider possible adjustments to the MTREF the stipulations of Section 28 of the MFMA as well as Section 23(1) of the MBRR need to be highlighted:

Section 28 of the MFMA - Municipal adjustments budgets

"28 (1) A municipality may revise an approved annual budget through an adjustments budget.

(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, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;

(d) may authorise the utilisation of projected savings in one vote towards spending under another vote;

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

(f) may correct any errors in the annual budget; and

(g) may provide for any other expenditure within a prescribed framework.

(3) An adjustments budget must be in a prescribed form.

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- (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; and
 - (d) any other supporting documentation that may be prescribed.
- (6) Municipal tax and tariffs may not be increased during a financial year.
- (7) Sections 22(b), 23(3) and 24(3) apply in respect of an adjustments budget, and in such application a reference in those sections to an annual budget must be read as a reference to an adjustments budget."

1.3 Mayor's Report

To: Council

On behalf of Ngqushwa Council, Management and Communities I present the Adjustment budget for 2016/17 financial year.

Operating Budget	ORIGINAL BUDGET 2016/17	PROPOSED ADJUSTMENTS	ADJUSTED BUDGET 2016/17
Total Revenue	R 167 419 100	R 506 496	R 167 925 596
Less: Total Expenditure	R 158 959 333	R 7 303 201	R 166 262 534
Surplus/(Deficit)	R 8 459 767	R 6 796 805	R 1 663 062

Included in the abovementioned "Total Revenue" is an amount of R 24 761 300 that relates to MIG and DOE grants. The abovementioned "Surplus", for Adjusted Budget 2016/17, should be equal to R 24 761 300. In Ngqushwa Municipality's case the deficit amounts to R 23 098 237 which is equal to the total of Non-cash items (Depreciation and Debt Impairment) R 23 098 237.

Capital Budget	ORIGINAL CAPITAL BUDGET 2016/17	PROPOSED ADJUSTMENTS	ADJUSTED CAPITAL BUDGET 2016/17
Capital Budget	R 31 517 284	R 34 449	R 31 551 733
Sources of Funding			
MIG/DOE	R 24 761 300	R 0	R 24 761 300
Own Funds	R 6 755 984	R 34 449	R 6 790 433
Total Cap Program	R 21 517 284	R 34 449	R 31 551 733

Reasons for Adjustments Budget :

The Mid- year Budget and Performance for 2016/17 indicated that various items in the Operating and Capital Budget for 2016/17 needed to be adjusted due to the following reasons:

- Operating revenue was adjusted to increase by R 506 496 due to the alignment of actual income received for the first six months with projected income. Line items affected are Traffic fines, Income from outstanding debtors, Agency fees and Learners license fees.
- Operating Expenditure adjustments amounts to R 7 303 201 and relate mainly to line items that were under budgeted for, on the original budget. These line items are mainly institutional of nature, i.e. Public participation, Outreach programmes and Imbizo, Legal fees, Development of Municipal Turnaround strategy. These adjustments are vital to Council fulfilling its mandate in terms of service delivery.
- Capital Expenditure was adjusted mainly because of line items that were budgeted for under operating expenditure instead of Capital
- The Original Budget for 2016-17 as well as the proposed Adjustment Budget for 2016-17 stills shows a deficit which is equal to Non-cash items. Non- cash items are not cash-backed (Depreciation and Debt Impairment).

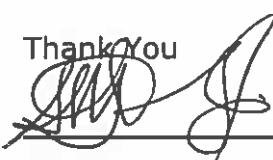
It recommended that:

- The municipality should consider costs cutting initiatives to decrease the deficit.
- Strict cost containment measures be implemented by management and ensure that our institution direct its limited resources to service delivery programs and projects (circular 82 of the MFMA).

- Proper Planning by the institution as a whole ensuring that the municipality meets all its financial obligations

I express a sincere gratitude to Municipal Manager, HODs and officials for their time and co-operation they gave in to produce this adjustment.

"Sikhula Simanyene"

Thank You


A handwritten signature in black ink, appearing to read "MNIKELO T. SIWISA". Above the signature, the words "Thank You" are written in a smaller, cursive font.

CLLR MNIKELO T. SIWISA

1.4 Council Resolution

The Council of Ngqushwa Municipality at a meeting on 25 of January 2017 considered the adjustments budget for approval.

It is recommended:

- (a) That the Operating Adjustments Budget be approved;
- (b) That the Capital Adjustments Budget be approved;
- (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.

Part 2- Executive Summary

2.1- Operating Revenue

Description	Ref	Budget Year 2016/17								Budget Year +1 2017/18	Budget Year +2 2018/19	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfora. Unavail.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
R thousands	1	A	A1	4	B	C	D	E	F	G	H	
Revenue By Source												
Property rates	2	17 236	-	-	-	-	-	-	-	17 236	18 304	
Property rates - penalties & collection charges										-	-	
Service charges - refuse revenue	2	674	-	-	-	-	-	-	-	674	716	
Service charges - other										-	-	
Rental of facilities and equipment		122						15	15	138	138	
Interest earned - external investments		4 411					(2 000)	(2 000)	2 411	4 685	4 961	
Interest earned - outstanding debtors		126					3 751	3 751	3 877	134	142	
Dividends received								-	-	-	-	
Fines		285					500	500	785	303	321	
Licences and permits		2 526					(860)	(860)	1 666	2 683	2 841	
Agency services		254					200	200	454	270	286	
Transfers recognised - operating		87 231					419	419	87 650	92 639	98 105	
Other revenue	2	29 441	-	-	-	-	(1 519)	(1 519)	27 923	31 267	33 112	
Gains on disposal of PPE		350			-	-	-	-	350	372	394	
Total Revenue (excluding capital transfers)		142 658	-	-	-	-	-	506	506	143 164	151 503	
Surplus/(Deficit)		(16 302)	-	-	-	-	-	(6 797)	(6 797)	(23 098)	(17 084)	
Transfers recognised - capital		24 781						-	-	24 761	26 297	
Contributions recognised - capital								-	-	-	-	
Contributed assets								-	-	-	-	
Surplus/ (Deficit) for the year		8 460	-	-	-	-	-	(6 797)	(6 797)	1 663	9 213	
											9 756	

Revenue from Transfer recognized forms a significant percentage of the revenue of the municipality followed by the property rates.

The adjustments to the revenue can be attributed to the following:

- The Traffic fines had to be increased because of the six months actuals
- Agency fees had also to be increased as to align it to the actuals
- Income on outstanding debtors due had to be increased as the municipality has appointed a debt collector as part of its revenue collection strategies.
- Additional grants and transfers adjustment is the transfer from Department of Sport and recreation for Library operations.

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2.2- Operating Expenditure

Description	Ref	Budget Year 2016/17										Budget Year +1 2017/18	Budget Year +2 2018/19
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands	1	A	3	4	5	6	7	8	9	10			
<u>Expenditure By Type</u>													
Employee related costs		57 868	-	-	-	-	-	(461)	(461)	57 407	62 228	65 899	
Remuneration of councillors		8 416						0	0	8 416	8 938	9 465	
Debt impairment		1 789						1 431	1 411	3 200	1 899	2 012	
Depreciation & asset impairment		21 269	-	-	-	-	-	(1 371)	(1 371)	19 998	22 588	23 920	
Finance charges								2 100	2 100	2 100	2 230	2 362	
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-	
Other materials		10 310						362	362	10 672	10 949	11 595	
Contracted services		-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants		1 600						(1 600)	(1 600)	-	1 699	1 799	
Other expenditure		57 708	-	-	-	-	-	6 861	6 861	64 569	60 285	63 842	
Loss on disposal of PPE								-	-				
Total Expenditure		158 959	-	-	-	-	-	7 303	7 303	166 263	170 017	180 895	

The adjustments to expenditure can be attributed to the following:

The increase in general expenses due to the following

- The Legal fees of the municipality as the municipality is trying to deal with all the legal obligations
- Public participation activities, Municipal turnaround strategy and Tourism projects to revive tourism and LED growth.
- Repairs and Maintenance for the maintenance of the municipal assets.

2.3- Capital Expenditure

Description	Ref	Budget Year 2016/17										Budget Year +1 2017/18	Budget Year +2 2018/19
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands		A	5	6	7	8	9	10	11	12	13		
<u>Capital Expenditure - Standard</u>													
<i>Governance and administration</i>		2 483	-	-	-	-	-	(552)	(552)	1 931	2 637	2 792	
Executive and council								-	-	-	-	-	
Budget and treasury office		37						-	-	37	39	42	
Corporate services		2 448						(552)	(552)	1 894	2 597	2 751	
<i>Community and public safety</i>		301	-	-	-	-	-	50	50	381	319	338	
Community and social services		301						(251)	(251)	50	318	338	
Sport and recreation								-	-	-	-	-	
Public safety								-	-	-	-	-	
Housing								-	-	-	-	-	
Health								-	-	-	-	-	
<i>Economic and environmental services</i>		24 734	-	-	-	-	-	157	157	24 891	26 267	27 817	
Planning and development		852						157	157	1 009	905	959	
Road transport		23 881						(0)	(0)	23 881	25 362	26 858	
Environmental protection								-	-	-	-	-	
<i>Trading services</i>		4 000	-	-	-	-	-	380	380	4 380	4 248	4 499	
Electricity		4 000						380	380	4 380	4 248	4 499	
Water								-	-	-	-	-	
Waste water management								-	-	-	-	-	
Waste management								-	-	-	-	-	
Other								-	-	-	-	-	
Total Capital Expenditure - Standard		3	31 517	-	-	-	-	34	34	31 552	33 471	35 446	

The adjustments to the capital expenditure can be attributed by the capital Items from Community services for the Coastal area of the municipality.

PART 3 – ADJUSTMENTS BUDGET SCHEDULES

3.1- Legislative Framework

The Municipal Budget and Reporting Regulations (MBRR) stipulates that,

21. "An adjustments budget and supporting documentation of a Municipality must be in the format specified in Schedule B ..."

The objective of the MBRR is to secure sound and sustainable management of the budgeting and reporting practices of municipalities by establishing uniform norms and standards and other requirements for ensuring transparency, accountability and appropriate lines of responsibility in the budgeting and reporting process and other relevant matters as required by the Act.

3.2- Adjustment Budget Table

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

Standard Description	Ref	Budget Year 2016/17										Budget Year +1 2017/18	Budget Year +2 2018/19
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavold. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget	
R thousands	1.4	A	A1	B	C	D	E	F	G	H			
Revenue - Standard													
<i>Governance and administration</i>		136 233	-	-	-	-	-	-	989	989	137 223	144 880	153 216
Executive and council		6 300	-	-	-	-	-	-	-	-	6 300	6 691	7 085
Budget and treasury office		129 496	-	-	-	-	-	-	989	989	130 486	137 525	145 639
Corporate services		437	-	-	-	-	-	-	-	-	437	464	492
<i>Community and public safety</i>		1 627	-	-	-	-	-	-	191	191	3 618	3 852	4 079
Community and social services		59	-	-	-	-	-	-	(56)	(58)	1	62	66
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-
Public safety		3 568	-	-	-	-	-	-	190	190	3 758	3 790	4 013
Housing		-	-	-	-	-	-	-	59	59	59	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		22 884	-	-	-	-	-	-	(1 000)	(1 000)	21 884	24 303	25 737
Planning and development		30	-	-	-	-	-	-	-	-	30	32	34
Road transport		22 854	-	-	-	-	-	-	(1 000)	(1 000)	21 854	24 271	25 703
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		4 674	-	-	-	-	-	-	326	326	5 800	4 964	5 257
Electricity		4 000	-	-	-	-	-	-	-	-	4 000	4 248	4 499
Water		-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-
Waste management		674	-	-	-	-	-	-	326	326	1 000	716	758
Other		-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	167 419	-	-	-	-	-	-	506	506	167 926	177 799	186 289
Expenditure - Standard													
<i>Governance and administration</i>		108 111	-	-	-	-	-	-	10 680	10 680	118 781	114 814	121 968
Executive and council		32 809	-	-	-	-	-	-	18 178	18 178	50 987	34 843	36 899
Budget and treasury office		55 912	-	-	-	-	-	-	(6 157)	(6 157)	49 756	59 379	62 882
Corporate services		19 389	-	-	-	-	-	-	(1 341)	(1 341)	18 048	20 592	21 806
<i>Community and public safety</i>		12 525	-	-	-	-	-	-	3 927	3 927	16 452	13 302	14 087
Community and social services		7 254	-	-	-	-	-	-	1 024	1 024	8 278	7 704	8 159
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-
Public safety		5 271	-	-	-	-	-	-	(95)	(95)	5 176	5 598	5 928
Housing		-	-	-	-	-	-	-	2 998	2 998	2 998	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		26 301	-	-	-	-	-	-	(8 137)	(8 137)	18 164	27 932	29 580
Planning and development		2 936	-	-	-	-	-	-	(2 045)	(2 045)	691	3 118	3 302
Road transport		23 365	-	-	-	-	-	-	(6 092)	(6 092)	17 273	24 814	26 278
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		10 438	-	-	-	-	-	-	(235)	(235)	19 282	11 085	11 739
Electricity		3 796	-	-	-	-	-	-	(36)	(36)	3 760	4 032	4 270
Water		-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-
Waste management		6 541	-	-	-	-	-	-	(199)	(199)	6 442	7 053	7 469
Other		1 584	-	-	-	-	-	-	1 069	1 069	2 833	1 682	1 781
Total Expenditure - Standard	3	158 859	-	-	-	-	-	-	7 303	7 303	166 283	168 815	178 775
Surplus/ (Deficit) for the year		8 460	-	-	-	-	-	-	(6 797)	(6 797)	1 663	8 884	9 514

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

Vote Description [Insert departmental structure etc] R thousands	Ref	Budget Year 2016/17										Budget Year +1 2017/18	Budget Year +2 2018/19
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	A1	B	C	D	E	F	G	H			
Revenue by Vote	1												
Vote 1 - Council		6 300	-	-	-	-	-	-	-	6 300	6 691	7 085	
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	
Vote 3 - Budget and treasury		129 495	-	-	-	-	-	989	989	130 486	137 525	145 639	
Vote 4 - Corporate Services		437	-	-	-	-	-	-	-	437	464	492	
Vote 5 - Community Services		4 301	-	-	-	-	-	517	517	4 818	4 568	4 838	
Vote 6 - Technical Services		26 884	-	-	-	-	-	(1 000)	(1 000)	25 884	28 551	30 236	
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	
Total Revenue by Vote	2	167 419	-	-	-	-	-	506	506	167 926	177 799	188 289	
Expenditure by Vote	1												
Vote 1 - Council		12 159	-	-	-	-	-	4 753	4 753	16 912	12 913	13 675	
Vote 2 - Municipal Manager		20 650	-	-	-	-	-	13 425	13 425	34 075	21 930	23 224	
Vote 3 - Budget and treasury		55 912	-	-	-	-	-	(6 157)	(6 157)	49 756	59 379	62 862	
Vote 4 - Corporate Services		19 389	-	-	-	-	-	(1 341)	(1 341)	18 048	20 592	21 806	
Vote 5 - Community Services		23 687	-	-	-	-	-	2 751	2 751	26 438	25 155	26 639	
Vote 6 - Technical Services		27 162	-	-	-	-	-	(6 128)	(6 128)	21 034	28 846	30 548	
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure by Vote	2	150 959	-	-	-	-	-	7 303	7 303	166 263	168 815	178 775	
Surplus/ (Deficit) for the year	2	8 460	-	-	-	-	-	(8 797)	(8 797)	1 663	8 984	9 514	

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

Description	Ref	Budget Year 2016/17									Budget Year +1 2017/18	Budget Year +2 2018/19
		Original Budget	Prior Adjusted	Accum. Funds	Mid-year capital	Unfore. Unavail.	Nat. or Prev. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	17 236	-	-	-	-	-	-	-	17 236	16 304	19 384
Property rates - penalties & collection charges												
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	674	-	-	-	-	-	-	-	674	716	758
Service charges - other												
Rental of facilities and equipment		122								15	15	138
Interest earned - external investments		4 411								(2 000)	(2 000)	4 411
Interest earned - outstanding debtors		126								3 751	3 751	3 877
Dividends received										-	-	-
Fines		285								500	500	303
Licences and permits		2 526								(860)	(860)	2 683
Agency services		254								200	200	266
Transfers recognised - operating		87 231								419	419	87 650
Other revenue	2	29 441	-	-	-	-	-	-	{(1 519)}	{(1 519)}	27 923	31 267
Gains on disposal of PPE		350							-	-	350	372
Total Revenue (excluding capital transfers and contributions)		142 658	-	-	-	-	-	-	506	506	143 184	151 503
Expenditure By Type												
Employee related costs		57 858	-	-	-	-	-	-	(461)	(461)	57 407	62 228
Remuneration of councillors		8 416							0	0	8 416	9 465
Debt impairment		1 789							1 411	1 411	3 200	1 899
Depreciation & asset impairment		21 359	-	-	-	-	-	-	(1 371)	(1 371)	19 988	23 920
Finance charges									2 100	2 100	2 100	
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-
Other materials		10 310							362	362	10 672	10 949
Contracted services		-	-	-	-	-	-	-	-	-	-	-
Transfers and grants		1 600							(1 600)	(1 600)	-	1 699
Other expenditure		57 706	-	-	-	-	-	-	6 861	6 861	64 569	60 514
Loss on disposal of PPE									-	-	-	-
Total Expenditure		158 858	-	-	-	-	-	-	7 303	7 303	166 263	168 815
Surplus/(Deficit)		(16 302)	-	-	-	-	-	-	(6 797)	(6 797)	(23 098)	(17 312)
Transfers recognised - capital		24 761							-	-	24 761	26 297
Contributions recognised - capital									-	-	-	-
Contributed assets									-	-	-	-
Surplus/(Deficit) before taxation		8 468	-	-	-	-	-	-	(6 797)	(6 797)	1 683	8 984
Taxation									-	-	-	-
Surplus/(Deficit) after taxation		8 468	-	-	-	-	-	-	(6 797)	(6 797)	1 683	8 984
Attributable to minorities									-	-	-	-
Surplus/(Deficit) attributable to municipality		8 468	-	-	-	-	-	-	(6 797)	(6 797)	1 683	8 984
Share of surplus/(deficit) of associate									-	-	-	-
Surplus/(Deficit) for the year		8 468	-	-	-	-	-	-	(6 797)	(6 797)	1 683	8 984
									-	-	-	-
									-	-	-	-
									-	-	-	-
									-	-	-	-

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

Description	Ref	Budget Year 2016/17										Budget Year +1 2017/18	Budget Year +2 2018/19
		Original Budget	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavail. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	Adjusted Budget	Adjusted Budget	
R thousand		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
Capital expenditure - Vote													
Multi-year expenditure to be adjusted	2												
Vote 1 - Council		-	-	-	-	-	-	-	-	-	-	-	
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	
Vote 3 - Budget and treasury		-	-	-	-	-	-	-	-	-	-	-	
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-	-	
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-	-	-	
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-	
Single-year expenditure to be adjusted	2												
Vote 1 - Council		-	-	-	-	-	-	-	-	-	-	-	
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	
Vote 3 - Budget and treasury		37	-	-	-	-	-	-	-	37	39	42	
Vote 4 - Corporate Services		2 446	-	-	-	-	(552)	(552)	1 894	2 597	2 751		
Vote 5 - Community Services		301	-	-	-	-	50	50	351	319	338		
Vote 6 - Technical Services		20 734	-	-	-	-	537	537	29 271	30 515	32 316		
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	
Capital single-year expenditure sub-total	31 517	-	-	-	-	-	34	34	31 552	33 471	35 446		
Total Capital Expenditure - Vote	31 517	-	-	-	-	-	34	34	31 552	33 471	35 446		
Capital expenditure - Standard													
Governance and administration		2 483	-	-	-	-	(552)	(552)	1 931	2 637	2 792		
Executive and council							-	-	-	37	39	42	
Budget and treasury office		37	-	-	-	-	-	-	-	37	39	42	
Corporate services		2 446	-	-	-	-	(552)	(552)	1 894	2 597	2 751		
Community and public safety		301	-	-	-	-	50	50	351	319	338		
Community and social services		301	-	-	-	-	(251)	(251)	50	319	338		
Sport and recreation							-	-	-	-	-	-	
Public safety							-	-	-	-	-	-	
Housing							301	301	301	301	301	301	
Health							-	-	-	-	-	-	
Economic and environmental services		24 734	-	-	-	-	157	157	24 891	26 267	27 817		
Planning and development		652	-	-	-	-	157	157	1 009	905	959		
Road transport		23 881	-	-	-	-	(6)	(6)	23 881	25 362	26 858		
Environmental protection							-	-	-	-	-	-	
Trading services		4 000	-	-	-	-	380	380	4 380	4 248	4 499		
Electricity		4 000	-	-	-	-	380	380	4 380	4 248	4 499		
Water							-	-	-	-	-	-	
Waste water management							-	-	-	-	-	-	
Waste management							-	-	-	-	-	-	
Other							-	-	-	-	-	-	
Total Capital Expenditure - Standard	3	31 517	-	-	-	-	34	34	31 552	33 471	35 446		
Funded by:													
National Government		24 761	-	-	-	-	-	-	24 761	26 297	27 848		
Provincial Government							-	-	-	-	-	-	
District Municipality							-	-	-	-	-	-	
Other transfers and grants							-	-	-	-	-	-	
Total Capital transfers recognised	4	24 761	-	-	-	-	-	-	24 761	26 297	27 848		
Public contributions & donations							-	-	-	-	-	-	
Borrowing							-	-	-	-	-	-	
Internally generated funds		6 756	-	-	-	-	34	34	6 790	7 175	7 500		
Total Capital Funding		31 517	-	-	-	-	34	34	31 552	33 471	35 446		

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Table 5: B 6: Budgeted Financial Position

Description	Ref	Budget Year 2016/17										Budget Year +1 2017/18	Budget Year +2 2018/19
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavaild.	Net. or Prev. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
R thousands													
ASSETS													
Current assets													
Cash		755						445	445	1 201	802	850	
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-	-	
Consumer debtors	1	-	-	-	-	-	-	7 828	7 828	7 828	25 183	26 669	
Other debtors		29 000						(3 972)	(3 972)	25 028	30 798	32 615	
Current portion of long-term receivables								58	58	58	72	76	
Inventory		269						-	-	269	285	302	
Total current assets		30 024	-	-	-	-	-	4 389	4 389	34 393	57 141	60 312	
Non current assets													
Long-term receivables													
Investments		4 411						(4 411)	(4 411)	-	4 685	4 961	
Investment property		37 977						(25)	(25)	37 952	40 331	42 711	
Investment in Associates													
Property, plant and equipment	1	146 434	-	-	-	-	-	16 981	16 981	163 415	155 513	164 688	
Agricultural													
Biological													
Intangible		966						(400)	(400)	566	1 025	1 086	
Other non-current assets								0	0	0			
Total non current assets		189 788	-	-	-	-	-	12 145	12 145	201 633	201 555	213 446	
TOTAL ASSETS		219 812	-	-	-	-	-	18 514	18 514	236 326	258 695	273 938	
LIABILITIES													
Current liabilities													
Bank overdraft													
Borrowing		-	-	-	-	-	-	4 762	4 762	4 762	5 057	5 355	
Consumer deposits													
Trade and other payables		23 713	-	-	-	-	-	4 338	4 338	26 051	50 366	53 338	
Provisions										-	-		
Total current liabilities		23 713	-	-	-	-	-	9 100	9 100	32 813	55 423	58 693	
Non current liabilities													
Borrowing	1	2 500	-	-	-	-	-	4 520	4 520	7 020	2 655	2 812	
Provisions	1	3 000	-	-	-	-	-	(152)	(152)	2 848	3 186	3 374	
Total non current liabilities		5 500	-	-	-	-	-	4 388	4 388	9 868	5 841	6 186	
TOTAL LIABILITIES		29 213	-	-	-	-	-	13 468	13 468	42 681	61 264	64 878	
NET ASSETS	2	190 599	-	-	-	-	-	3 045	3 045	183 645	197 431	209 080	
COMMUNITY WEALTH/EQUITY													
Accumulated Surplus/(Deficit)		190 599	-	-	-	-	-	3 045	3 045	193 645	197 431	209 080	
Reserves		-	-	-	-	-	-	-	-	-	-	-	
Minorities' interests													
TOTAL COMMUNITY WEALTH/EQUITY		190 599	-	-	-	-	-	3 045	3 045	183 645	197 431	209 080	

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Table 6: B7: Cash Flows

Description R thousands	Ref	Budget Year 2016/17									Budget Year +1 2017/18	Budget Year +2 2018/19
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavail. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates, penalties & collection charges		17 236						(1 300)	(1 300)	15 936	18 304	19 384
Service charges		674						(169)	(169)	506	716	758
Other revenue		32 630						(11 688)	(11 688)	20 942	34 653	36 697
Government - operating	1	87 231						419	419	87 650	92 639	98 105
Government - capital	1	24 761						-	-	24 761	26 297	27 848
Interest		4 537						781	781	5 319	4 819	5 103
Dividends								-	-	-	-	-
Payments												
Suppliers and employees		(134 302)						(8 862)	(8 862)	(143 164)	(142 629)	(151 044)
Finance charges								-	-	-	-	-
Transfers and Grants	1	(1 600)						1 600	1 600	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		31 167	-	-	-	-	-	(19 218)	(19 218)	11 958	34 799	36 852
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		350						(109)	(109)	242	372	394
Decrease (increase) in non-current debtors								-	-	-	-	-
Decrease (increase) other non-current receivables								-	-	-	-	-
Decrease (increase) in non-current investments								-	-	-	-	-
Payments												
Capital assets		(31 517)						(34)	(34)	(31 552)	(33 471)	(35 446)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(31 167)	-	-	-	-	-	(143)	(143)	(31 310)	(33 100)	(33 033)
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		0	-	-	-	-	-	(19 381)	(19 361)	(19 361)	1 629	1 799
Cash/cash equivalents at the year begin:	2	755	-	-	-	-	-	445	445	1 201	755	755
Cash/cash equivalents at the year end.	2	755	-	-	-	-	-	(18 915)	(18 915)	(18 160)	2 455	2 555

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Table 7:B 9 Asset Management

Description R thousands	Ref	Budget Year 2016/17										Budget Year +1 2017/18	Budget Year +2 2018/19
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavail.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	A1	B	C	D	E	F	G	H			
CAPITAL EXPENDITURE													
Total New Assets to be adjusted	1	31 517	-	-	-	-	-	34	34	31 552	33 508	35 485	
Infrastructure - Road transport		16 600	-	-	-	-	-	(2 382)	(2 382)	14 218	15 100	15 991	
Infrastructure - Electricity		4 000	-	-	-	-	-	-	-	4 000	4 248	4 499	
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other		3 120	-	-	-	-	-	(2 111)	(2 111)	1 009	1 072	1 135	
Infrastructure		23 720	-	-	-	-	-	(4 493)	(4 493)	19 227	20 420	21 624	
Community		4 684	-	-	-	-	-	1 100	1 100	5 784	6 143	6 505	
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Other assets	6	2 813	-	-	-	-	-	3 299	3 299	6 112	6 490	6 873	
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-	
Biological assets		-	-	-	-	-	-	-	-	-	-	-	
Intangibles		300	-	-	-	-	-	129	129	429	455	482	
Total Renewal of Existing Assets to be adjusted	2	-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Community		-	-	-	-	-	-	-	-	-	-	-	
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Other assets	15	-	-	-	-	-	-	-	-	-	-	-	
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-	
Biological assets		-	-	-	-	-	-	-	-	-	-	-	
Intangibles		-	-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure to be adjusted	4	-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Road transport		16 600	-	-	-	-	-	(2 382)	(2 382)	14 218	15 100	15 991	
Infrastructure - Electricity		4 000	-	-	-	-	-	-	-	4 000	4 248	4 499	
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other		3 120	-	-	-	-	-	(2 111)	(2 111)	1 009	1 072	1 135	
Infrastructure		23 720	-	-	-	-	-	(4 493)	(4 493)	19 227	20 420	21 624	
Community		4 684	-	-	-	-	-	1 100	1 100	5 784	6 143	6 505	
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Other assets	2 813	-	-	-	-	-	-	3 299	3 299	6 112	6 490	6 873	
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-	
Biological assets		-	-	-	-	-	-	-	-	-	-	-	
Intangibles		300	-	-	-	-	-	129	129	429	455	482	
TOTAL CAPITAL EXPENDITURE to be adjusted	2	31 517	-	-	-	-	-	34	34	31 552	33 508	35 485	
ASSET REGISTER SUMMARY - PPE (WDV)	5												
Infrastructure - Road transport		16 600						28 320	28 320	44 920	17 629	18 669	
Infrastructure - Electricity		4 000						-	-	4 000	4 248	4 499	
Infrastructure - Water		-						-	-	-	-	-	
Infrastructure - Sanitation		-						-	-	-	-	-	
Infrastructure - Other		3 120						46 175	46 175	49 295	3 313	3 509	
Infrastructure		23 720	-	-	-	-	-	74 495	74 495	96 215	25 191	26 877	
Community		4 684	-	-	-	-	-	-	-	4 684	4 975	5 268	
Heritage assets		-						-	-	-	-	-	
Investment properties		37 977	-	-	-	-	-	(25)	(25)	37 952	40 331	42 711	
Other assets	2 813	-	-	-	-	-	-	88 920	88 920	91 733	2 987	3 164	
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-	
Biological assets		-	-	-	-	-	-	-	-	-	-	-	
Intangibles		966	-	-	-	-	-	(400)	(400)	566	1 025	1 086	
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	70 160	-	-	-	-	-	162 991	162 991	233 150	74 508	78 906	
EXPENDITURE OTHER ITEMS													
Depreciation & asset impairment		21 269	-	-	-	-	-	(1 371)	(1 371)	19 886	22 588	23 920	
Repairs and Maintenance by asset class	3	10 310	-	-	-	-	-	362	362	10 673	11 334	12 003	
Infrastructure - Road transport		5 705	-	-	-	-	-	(2 590)	(2 590)	3 115	3 308	3 504	
Infrastructure - Electricity		2 712	-	-	-	-	-	(362)	(362)	2 350	2 496	2 643	
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other		-	-	-	-	-	-	123	123	123	130	138	
Infrastructure		8 417	-	-	-	-	-	(2 829)	(2 829)	5 586	5 934	6 284	
Community		537	-	-	-	-	-	37	37	574	610	645	
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Other assets	6	1 356	-	-	-	-	-	3 154	3 154	4 511	4 790	5 073	
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		31 578	-	-	-	-	-	(1 008)	(1 008)	30 571	33 922	35 923	
Renewal of Existing Assets as % of total capex		0.0%	0.0%							0.0%	0.0%	0.0%	
Renewal of Existing Assets as % of deprecn*		0.0%	0.0%							0.0%	0.0%	0.0%	
R&M as % of PPE		14.7%	0.0%							4.0%	15.2%	15.2%	
Renewal and R&M as % of PPE		14.7%	0.0%							4.0%	15.2%	15.2%	

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Table:8:B10:Basic Service Delivery Measurement

Description	Ref	Budget Year 2016/17										Budget Year +1 2017/18	Budget Year +2 2018/19
		Original Budget A	Prior Adjusted 7 All	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavail. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget 15 I	Adjusted Budget 16 J	
<u>Household service targets</u>													
<u>Water:</u>													
Poed water inside dwelling	1									-	-		
Poed water inside yard (but not in dwelling)										-	-		
Using public tap (at least min. service level)	2									-	-		
Other water supply (at least min. service level)										-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-		
Using public tap (< min. service level)	3									-	-		
Other water supply (< min. service level)	3,4									-	-		
No water supply										-	-		
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-		
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-	-
<u>Sanitation/sewage:</u>													
Flush toilet (connected to sewerage)										-	-		
Flush toilet (with septic tank)										-	-		
Chemical toilet										-	-		
Pit toilet (ventilated)										-	-		
Other toilet provisions (> min. service level)										-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-		
Bucket toilet										-	-		
Other toilet provisions (< min. service level)										-	-		
No toilet providers										-	-		
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-		
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-	-
<u>Energy:</u>													
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 sources										-	-		
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-		
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-	-
<u>Rubbish:</u>													
Removed at least once a week (min. service)										-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-		
Removed less frequently than once a week										-	-		
Using communal refuse dump										-	-		
Using own refuse dump										-	-		
Other rubbish disposal										-	-		
No rubbish disposal										-	-		
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-		
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-	-
<u>Households receiving Free Basic Service</u>	15												
Water (5 kilolites per household per month)										-	-		
Sanitation (free minimum level service)										-	-		
Electricity/other energy (50kwh per household per month)										-	-		
Refuse (removed at least once a week)										-	-		
Cost of Free Basic Services provided (R'000)	16												
Water (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 packa		-	-	-	-	-	-	-	-	-	-	-	-
<u>Highest level of free service provided</u>													
Property rates (R'000 value threshold)		15000								-	-		
Water (kilolites per household per month)										-	-		
Sanitation (kilolites per household per month)										-	-		
Sanitation (Rand per household per month)										-	-		
Electricity (kwh per household per month)										-	-		
Refuse (average litres per week)										-	-		
Revenue cost of free services provided (R'000)	17												
Property rates (R15 000 value rebate)										-	-		
Property rates (other exemptions, reductions and reb		1 106								-	-		
Water										-	-		
Sanitation										-	-		
Electricity/other energy										-	-		
Refuse										-	-		
Municipal Housing - rental rebates										-	-		
Housing - top structure subsidies										-	-		
Other										-	-		
Total revenue cost of free services provided (total s		1 106	-	-	-	-	-	-	-	-	-	1 174	1 242

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Table 10:SB2: Supporting Financial Position

Description	Ref	Budget Year 2016/17										Budget Year +1 2017/18	Budget Year +2 2018/19
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavail.	Nat. or Prov. Govt	Other Adjustments	Total Adjustments	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands		A	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H			
ASSETS													
Call investment deposits													
Call deposits < 90 days													
Other current investments > 90 days													
Total Call investment deposits	1	-	-	-	-	-	-	-	-	-	-	-	
Consumer debtors													
Consumer debtors													
Less: provision for debt impairment													
Total Consumer debtors	1	-	-	-	-	-	-	7 828	7 828	7 828	25 183	26 663	
Debt impairment provision													
Balance at the beginning of the year													
Contributions to the provision													
Bad debt written off													
Balance at end of year		-	-	-	-	-	-	7 828	7 828	7 828	25 183	26 663	
Property, plant & equipment													
PPE at cost/valuation (excl. finance leases)	2	238 275						(74 860)	(74 860)	163 415	253 048	267 978	
Leases recognised as PPE													
Less: Accumulated depreciation								(91 841)	(91 841)	-	97 535	103 289	
Total Property, plant & equipment	1	146 434	-	-	-	-	-	18 981	18 981	183 415	155 513	184 688	
LIABILITIES													
Current liabilities - Borrowing													
Short term loans (other than bank overdraft)								4 762	4 762	4 762	5 057	5 355	
Current portion of long-term liabilities													
Total Current Liabilities - Borrowing	1	-	-	-	-	-	-	4 762	4 762	4 762	5 057	5 355	
Trade and other payables													
Creditors													
Unspent conditional grants and receipts													
VAT													
Total Trade and other payables	1	23 713	-	-	-	-	-	2 488	2 488	26 201	25 183	26 663	
Non current liabilities - Borrowing													
Borrowing	3												
Finance leases (including PPP asset element)													
Total Non current liabilities - Borrowing	2	2 500	-	-	-	-	-	4 520	4 520	7 020	2 655	2 812	
Provisions - non current													
Retirement benefits													
Loss/other major items													
Retiree landfills site rehabilitation													
Other													
Total Provisions - non current		3 000	-	-	-	-	-	(152)	(152)	2 648	3 186	3 374	
CHANGES IN NET ASSETS													
Accumulated surplus/(Deficit)													
Accumulated surplus/(Deficit) - opening balance		190 599						3 045	3 045	193 645	197 431	209 080	
Appropriations to Reserves													
Transfers from Reserves													
Depreciation offsets													
Other adjustments													
Accumulated Surplus/(Deficit)	1	190 599	-	-	-	-	-	3 045	3 045	193 645	197 431	209 080	
Reserves													
Housing Development Fund													
Capital replacement													
Self-insurance													
Other reserves (Net)													
Revaluation	2	-	-	-	-	-	-	-	-	-	-	-	
Total Reserves	2	-	-	-	-	-	-	-	-	-	-	-	
TOTAL COMMUNITY WEALTH/EQUITY	2	190 599	-	-	-	-	-	3 045	3 045	193 645	197 431	209 080	

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Table 11:SB3:Performance Objective

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Table 12: Transfer grant receipts

Description	Ref	Budget Year 2016/17							Budget Year +1 2017/18	Budget Year +2 2018/19
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F			
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:										
Operating expenditure of Transfers and Grants	1									
National Government:										
Local Government Equitable Share		87 231	-	-	-	-	-	87 231	92 639	98 105
Finance Management		77 921						77 921	82 752	87 634
Municipal Systems Improvement		2 010						2 010	2 135	2 261
EPWP Incentive		-						-	-	-
Project Costs		1 000						1 000	1 062	1 125
		6 300						6 300	6 691	7 085
Provincial Government:		-	-	-	-	419	419	419	445	472
Sport and Recreation						350	350	350	372	394
LG Sets						69	69	69	74	78
District Municipality:										
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:										
Small Town Revitalisation Cogta										
Local Economic Development Cogta										
Total operating expenditure of Transfers and Grants:		87 231	-	-	-	419	419	87 650	93 084	98 576
Capital expenditure of Transfers and Grants										
National Government:										
Municipal Infrastructure Grant (MIG)		24 761	-	-	-	-	-	24 761	26 234	27 782
Rural Households Infrastructure		20 761						20 761	21 986	23 283
		4 000						4 000	4 248	4 499
Other capital transfers [insert description]										
Provincial Government:										
Other capital transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:										
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:										
Small Town Revitalisat		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		24 761	-	-	-	-	-	24 761	26 234	27 782
Total capital expenditure of Transfers and Grants		111 992	-	-	-	419	419	112 411	119 318	126 358

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Table 13:SB8: Transfer expenditure and grant programme

Description	Ref	Budget Year 2016/17							Budget Year +1 2017/18	Budget Year +2 2018/19
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	B	C	D	E	F			
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:										
Local Government Equitable Share		87 231	-	-	-	-	-	87 231	82 639	90 105
Finance Management		77 921					-	77 921	82 752	87 634
Municipal Systems Improvement		2 010					-	2 010	2 135	2 261
EPWP Incentive		1 000					-	1 000	1 062	1 125
Project Ceta		6 300					-	6 300	6 691	7 085
Provincial Government:		-	-	-	-	419	419	419	445	472
Sport and Recreation						350	350	350	372	394
LG Sets						69	69	69	74	78
District Municipality:										
[insert description]										
Other grant providers:										
Small Town Revitalisation Cogta		-	-	-	-	-	-	-	-	-
Local Economic Development Cogta										
Total operating expenditure of Transfers and Grants:		87 231	-	-	-	419	419	87 650	93 084	98 576
Capital expenditure of Transfers and Grants										
National Government:										
Municipal Infrastructure Grant (MIG)		24 781	-	-	-	-	-	24 781	26 234	27 782
Rural Households Infrastructure		20 761					-	20 761	21 986	23 283
Other capital transfers [insert description]		4 000					-	4 000	4 248	4 499
Provincial Government:										
Other capital transfers/grants [insert description]										
District Municipality:										
[insert description]										
Other grant providers:										
Small Town Revitalisat		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		24 781	-	-	-	-	-	24 781	26 234	27 782
Total capital expenditure of Transfers and Grants		111 992	-	-	-	419	419	112 411	119 318	126 350

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Table 13:SB9: Reconciliation of transfers and unspent funds

Description	Ref	Budget Year 2016/17							Budget Year +1 2017/18	Budget Year +2 2018/19
		Original Budget	Prior Adjusted 2	Multi-year capital 3	Nat. or Prov. Govt 4	Other Adjusts. 5	Total 6	Adjusted Budget 7	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H
R thousands										
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year								-		
Current year receipts		87 231					419	419	87 650	92 639
Conditions met - transferred to revenue										98 105
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year								-		
Current year receipts								-		
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year								-		
Current year receipts								-		
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year								-		
Current year receipts								-		
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		87 231	-	-	-		419	419	87 650	92 639
Total operating transfers and grants - CTBM	2	-	-	-	-		-	-	-	-
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year							-	-		
Current year receipts		24 761							24 761	26 234
Conditions met - transferred to revenue										27 782
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		24 761	-	-	-		-	-	24 761	26 234
Total capital transfers and grants - CTBM		-	-	-	-		-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		111 992	-	-	-		419	419	112 411	118 873
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-		-	-	-	-

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Table:14: SB10:Transfer and grants by municipality

Description R thousands	Ref	Budget Year 2016/17										Budget Year +1 2017/18	Budget Year +2 2018/19
		Original Budget A	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavail. 9 D	Nat or Prov Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget	
<u>Cash transfers to other municipalities</u> [insert description]	1	-	-	-	-	-	-	-	-	-	-	-	
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-	
<u>Cash transfers to Entities/Other External Mechanisms</u> [insert description]	2	-	-	-	-	-	-	-	-	-	-	-	
TOTAL ALLOCATIONS TO ENTITIES/EM's:		-	-	-	-	-	-	-	-	-	-	-	
<u>Cash transfers to other Organs of State</u> [insert description]	3	-	-	-	-	-	-	-	-	-	-	-	
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-	
<u>Cash transfers to other Organisations</u> Ekam (Indigent subsidy)	4	1 600	-	-	-	-	-	(1 600)	(1 600)	-	1 699	1 799	
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		1 600	-	-	-	-	-	(1 600)	(1 600)	-	1 699	1 799	
TOTAL CASH TRANSFERS	5	1 600	-	-	-	-	-	(1 600)	(1 600)	-	1 699	1 799	
<u>Non-cash transfers to other municipalities</u> [insert description] [insert description] [insert description]	1	-	-	-	-	-	-	-	-	-	-	-	
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-	
<u>Non-cash transfers to Entities/Other External Mechanisms</u> [insert description] [insert description] [insert description]	2	-	-	-	-	-	-	-	-	-	-	-	
TOTAL ALLOCATIONS TO ENTITIES/EM's:		-	-	-	-	-	-	-	-	-	-	-	
<u>Non-cash transfers to other Organs of State</u> [insert description] [insert description] [insert description]	3	-	-	-	-	-	-	-	-	-	-	-	
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-	
<u>Non-cash transfers to other Organisations</u> [insert description] [insert description] [insert description]	4	-	-	-	-	-	-	-	-	-	-	-	
TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	-	-	-	-	-	
TOTAL NON-CASH TRANSFERS	5	-	-	-	-	-	-	-	-	-	-	-	
TOTAL TRANSFERS		1 600	-	-	-	-	-	(1 600)	(1 600)	-	1 699	1 799	

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Table 15:SB 11:Councillor and Staff benefits

Summary of remuneration	Ref	Budget Year 2016/17										% chang
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavail 8	Net. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	H	
R thousands		A	A1	B	C	D	E	F	G	H		
Councillors (Political Office Bearers plus Other)												
Basic Salaries and Wages		3 643								3 643		0.0%
Pension and UIF Contributions		666								666		0.0%
Medical Aid Contributions		715								715		0.0%
Motor Vehicle Allowance		2 211								2 211		0.0%
Cellphone Allowance		648								648		-
Housing Allowances												-
Other benefits and allowances												-
Sub Total - Councillors		133								133		-
% Increase		8 416								8 416		0.0%
		(0)								2 104		-
Senior Managers of the Municipality										4 963		0.0%
Basic Salaries and Wages		4 963								4 963		-
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		4 963								4 963		0.0%
% Increase		(0)								-		-
Other Municipal Staff												-
Basic Salaries and Wages		30 918								3 159	3 159	40 078
Pension and UIF Contributions		5 999								19	19	6 018
Medical Aid Contributions		2 116								(322)	(322)	1 794
Overtime		-								200	200	200
Performance Bonus		-								100	100	100
Motor Vehicle Allowance		1 798								937	937	2 735
Cellphone Allowance		420								57	57	483
Housing Allowances		298								(247)	(247)	49
Other benefits and allowances		3 808								(3 608)	(3 608)	260
Payments in lieu of leave		1 160								(548)	(548)	612
Long service awards		324								(209)	(209)	118
Post-retirement benefit obligations		-								-	-	-
Sub Total - Other Municipal Staff		32 905								(481)	(481)	32 444
% Increase		-								-	-	-0.9%
Total Parent Municipality		66 284								(481)	(481)	65 823
												-0.7%
Board Members of Entities												-
Basic Salaries and Wages												-
Pension and UIF Contributions												-
Medical Aid Contributions												-
Overtime												-
Performance Bonus												-
Motor Vehicle Allowance												-
Cellphone Allowance												-
Housing Allowances												-
Other benefits and allowances												-
Board Fees												-
Payments in lieu of leave												-
Long service awards												-
Post-retirement benefit obligations												-
Sub Total - Board Members of Entities		-								-	-	-
% Increase		-								-	-	-
Senior Managers of Entities												-
Basic Salaries and Wages												-
Pension and UIF Contributions												-
Medical Aid Contributions												-
Overtime												-
Performance Bonus												-
Motor Vehicle Allowance												-
Cellphone Allowance												-
Housing Allowances												-
Other benefits and allowances												-
Payments in lieu of leave												-
Long service awards												-
Post-retirement benefit obligations												-
Sub Total - Senior Managers of Entities		-								-	-	-
% Increase		-								-	-	-
Other Staff of Entities												-
Basic Salaries and Wages												-
Pension and UIF Contributions												-
Medical Aid Contributions												-
Overtime												-
Performance Bonus												-
Motor Vehicle Allowance												-
Cellphone Allowance												-
Housing Allowances												-
Other benefits and allowances												-
Payments in lieu of leave												-
Long service awards												-
Post-retirement benefit obligations												-
Sub Total - Other Staff of Entities		-								-	-	-
% Increase		-								-	-	-
Total Municipal Entities		-								-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		66 284		-	-	-	-	-	-	(481)	(481)	65 823
% Increase		-								-	-	-0.7%
TOTAL MANAGERS AND STAFF		57 858		-	-	-	-	-	-	(481)	(481)	57 407
% Increase		-								-	-	-0.8%

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

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget						
R thousands																
Revenue by Vote																
Vote 1 - Council		525	525	525	525	525	525	263	263	263	263	263	1 838	6 300	6 691	7 085
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget and treasury		10 874	10 874	10 874	10 874	10 874	10 874	5 437	5 437	5 437	5 437	5 437	38 058	130 486	137 525	145 639
Vote 4 - Corporate Services		36	36	36	36	36	36	18	18	18	18	18	128	437	464	482
Vote 5 - Community Services		402	402	402	402	402	402	201	201	201	201	201	1 405	4 810	4 568	4 438
Vote 6 - Technical Services		2 157	2 157	2 157	2 157	2 157	2 157	1 078	1 078	1 078	1 078	1 078	7 350	29 884	28 551	30 236
Vote 7 - [NAME OF VOTE 7]													-	-	-	-
Vote 8 - [NAME OF VOTE 8]													-	-	-	-
Vote 9 - [NAME OF VOTE 9]													-	-	-	-
Vote 10 - [NAME OF VOTE 10]													-	-	-	-
Vote 11 - [NAME OF VOTE 11]													-	-	-	-
Vote 12 - [NAME OF VOTE 12]													-	-	-	-
Vote 13 - [NAME OF VOTE 13]													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
Total Revenue by Vote		13 994	13 994	13 994	13 994	13 994	13 994	6 997	6 997	6 997	6 997	6 997	48 978	167 020	177 790	188 289
Expenditure by Vote																
Vote 1 - Council		1 409	1 409	1 409	1 409	1 409	1 409	705	705	705	705	705	4 933	16 812	12 813	13 875
Vote 2 - Municipal Manager		2 840	2 840	2 840	2 840	2 840	2 840	1 420	1 420	1 420	1 420	1 420	8 939	34 675	21 930	23 224
Vote 3 - Budget and treasury		4 146	4 146	4 146	4 146	4 146	4 146	2 073	2 073	2 073	2 073	2 073	14 512	40 754	59 379	62 882
Vote 4 - Corporate Services		1 504	1 504	1 504	1 504	1 504	1 504	752	752	752	752	752	5 294	18 048	20 582	21 806
Vote 5 - Community Services		2 203	2 203	2 203	2 203	2 203	2 203	1 102	1 102	1 102	1 102	1 102	7 711	26 438	25 155	26 639
Vote 6 - Technical Services		1 753	1 753	1 753	1 753	1 753	1 753	876	876	876	876	876	8 135	21 034	20 646	30 548
Vote 7 - [NAME OF VOTE 7]													-	-	-	-
Vote 8 - [NAME OF VOTE 8]													-	-	-	-
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		13 853	13 853	13 853	13 853	13 853	13 853	6 928	6 928	6 928	6 928	6 928	48 693	166 283	169 015	179 773
Balances/ (Deficit)		139	139	139	139	139	139	69	69	69	69	69	685	1 683	8 984	9 514

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Table 18:SB 15: Monthly Cash flow

Monthly cash flows R thousands	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17 +2 2017/18	Budget Year 2017/18 +3 2018/19	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget						
Cash Receipts by Source																
Property rates	1							1 077	1 077	1 077	1 077	1 077	7 541	12 927	13 728	14 538
Property rates - penalties & collection charges								-	-	-	-	-	-	-	-	-
Service charges - electricity revenue								-	-	-	-	-	-	-	-	-
Service charges - water revenue								-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue								-	-	-	-	-	-	-	-	-
Service charges - refuse								42	42	42	42	42	225	508	537	569
Service charges - other								-	-	-	-	-	-	-	-	-
Rental of facilities and equipment								9	9	9	9	9	80	103	110	116
Interest earned - external investments								201	201	201	201	201	1 427	2 411	2 561	2 712
Interest earned - outstanding debts								242	242	242	242	242	1 696	2 907	3 098	3 270
Debts received								-	-	-	-	-	-	-	-	-
Fees								65	65	65	65	65	458	785	834	883
Licences and permits								139	139	139	139	139	972	1 696	1 770	1 874
Agency services								38	38	38	38	38	255	454	483	511
Transfer receipts - operational								7 304	7 304	7 304	7 304	7 304	51 129	87 050	93 084	98 576
Other revenue								1 745	1 745	1 745	1 745	1 745	12 216	20 942	22 241	23 553
Total Cash Receipts by Source		-	-	-	-	-	-	16 863	16 863	16 863	16 863	16 863	78 828	138 233	138 434	146 693
Other Cash Flows																
Transfers received - capital								4 127	4 127	4 127	4 127	4 127	-4 127	24 761	29 297	27 848
Contributions & Committed assets								40	40	40	40	40	-40	242	258	272
Proceeds on disposal of PPE								-	-	-	-	-	-	-	-	-
Short term loans								-	-	-	-	-	-	-	-	-
Borrowing long term/financing								-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits								-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors								-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables								-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments								-	-	-	-	-	-	-	-	-
Total Cash Receipts by Type		-	-	-	-	-	-	18 636	18 636	18 636	18 636	18 636	88 296	158 238	164 967	174 723
Cash Payments by Type																
Employee related costs								9 568	9 568	9 568	9 568	9 568	9 568	57 407	60 958	64 583
Remuneration of councillors								1 403	1 403	1 403	1 403	1 403	1 403	8 416	9 938	9 405
Finance charges								350	350	350	350	350	350	2 100	2 230	2 363
Bulk purchases - Electricity								-	-	-	-	-	-	-	-	-
Bulk purchases - Water & Sewer								-	-	-	-	-	-	-	-	-
Other materials								1 779	1 779	1 779	1 779	1 779	1 779	10 672	11 334	12 003
Contracted services								-	-	-	-	-	-	-	-	-
Transfers and grants - other municipalities								-	-	-	-	-	-	-	-	-
Transfers and grants - other								-	-	-	-	-	-	-	-	-
Other expenditure								10 767	10 767	10 767	10 767	10 767	10 762	64 569	68 572	72 610
Total Cash Payments by Type		-	-	-	-	-	-	23 061	23 061	23 061	23 061	23 061	23 061	143 184	152 040	161 013
Other Cash Flows/Payments by Type																
Capital assets								5 259	5 259	5 259	5 259	5 259	5 259	31 552	33 508	35 405
Repayment of borrowing								-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		-	-	-	-	-	-	29 110	29 110	29 110	29 110	29 110	29 110	174 716	185 646	196 400
NET INCREASE/(DECREASE) IN CASH HELD		-	-	-	-	-	-	(14 009)	(14 009)	(14 009)	(14 009)	(14 009)	(14 009)	(10 381)	(20 561)	(21 774)
Cash/cash equivalents at the month/year beginning		1 201	1 201	1 201	1 201	1 201	1 201	(12 669)	(28 976)	(41 058)	(55 157)	(69 247)	(1 201)	(16 160)	(38 721)	(60 405)
Cash/cash equivalents at the month/year end		1 201	1 201	1 201	1 201	1 201	1 201	(12 669)	(28 976)	(41 058)	(55 157)	(69 247)	(1 201)	(16 160)	(38 721)	(60 405)

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

Description - Municipal Vote	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget						
R thousands																
Net/year expenditure appropriations	1															
Vote 1 - Council														-	-	-
Vote 2 - Municipal Manager														-	-	-
Vote 3 - Budget and treasury														-	-	-
Vote 4 - Corporate Services														-	-	-
Vote 5 - Community Services														-	-	-
Vote 6 - Technical Services														-	-	-
Vote 7 - [NAME OF VOTE 7]														-	-	-
Vote 8 - [NAME OF VOTE 8]														-	-	-
Vote 9 - [NAME OF VOTE 9]														-	-	-
Vote 10 - [NAME OF VOTE 10]														-	-	-
Vote 11 - [NAME OF VOTE 11]														-	-	-
Vote 12 - [NAME OF VOTE 12]														-	-	-
Vote 13 - [NAME OF VOTE 13]														-	-	-
Vote 14 - [NAME OF VOTE 14]														-	-	-
Vote 15 - [NAME OF VOTE 15]														-	-	-
Capital Net/year expenditure sub-total	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure appropriations	1							0	6	6	6	6	6	37	39	42
Vote 1 - Council								0	234	234	234	234	234	1 894	2 597	2 751
Vote 2 - Municipal Manager								15	18	18	18	18	18	351	319	338
Vote 3 - Budget and treasury								1157	1157	1157	1157	1157	1157	29 271	30 515	32 316
Vote 4 - Corporate Services														-	-	-
Vote 5 - Community Services														-	-	-
Vote 6 - Technical Services														-	-	-
Vote 7 - [NAME OF VOTE 7]														-	-	-
Vote 8 - [NAME OF VOTE 8]														-	-	-
Vote 9 - [NAME OF VOTE 9]														-	-	-
Vote 10 - [NAME OF VOTE 10]														-	-	-
Vote 11 - [NAME OF VOTE 11]														-	-	-
Vote 12 - [NAME OF VOTE 12]														-	-	-
Vote 13 - [NAME OF VOTE 13]														-	-	-
Vote 14 - [NAME OF VOTE 14]														-	-	-
Vote 15 - [NAME OF VOTE 15]														-	-	-
Capital single-year expenditure sub-total	3	1 253	1 253	1 253	1 253	1 253	1 253	4 603	4 603	4 603	4 603	4 603	4 603	31 552	33 471	35 446
Total Capital Expenditure	2	1 253	1 253	1 253	1 253	1 253	1 253	4 603	4 603	4 603	4 603	4 603	4 603	31 552	33 471	35 446

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

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget						
R thousands																
Capital Expenditure - Standard																
Governance and administration																
Executive and council		81	81	81	81	81	81	308	308	308	308	308	(97)	1 931	2 637	2 782
Budget and treasury office		-						6	6	6	6	6	6	37	39	42
Corporate services		81	81	81	81	81	81	302	302	302	302	302	(104)	1 894	2 597	2 751
Community and public safety		18	18	18	18	18	18	55	55	55	55	55	(53)	351	319	338
Community and social services		18	18	18	18	18	18	5	5	5	5	5	(53)	50	319	338
Sport and recreation		-						-	-	-	-	-	-	-	-	-
Public safety		-						-	-	-	-	-	-	-	-	-
Housing		-						50	50	50	50	50	50	301	-	-
Health		-						-	-	-	-	-	-	-	-	-
Economic and environmental services		836	836	836	836	836	836	4 029	4 029	4 029	4 029	4 029	(178)	24 891	26 287	27 817
Planning and development		-						158	158	158	158	158	158	1 009	905	959
Road transport		836	836	836	836	836	836	3 841	3 841	3 841	3 841	3 841	(338)	23 881	25 362	26 858
Environmental protection		-						-	-	-	-	-	-	-	-	-
Trading services		321	321	321	321	321	321	677	677	677	677	677	(927)	4 380	4 248	4 439
Electricity		321	321	321	321	321	321	677	677	677	677	677	(927)	4 380	4 248	4 439
Water		-						-	-	-	-	-	-	-	-	-
Waste water management		-						-	-	-	-	-	-	-	-	-
Waste management		-						-	-	-	-	-	-	-	-	-
Other		-						-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard		1 253	1 253	1 253	1 253	1 253	1 253	5 049	5 049	5 049	5 049	5 049	(1 227)	31 952	33 471	35 446

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

Description	Ref	Budget Year 2016/17										Budget Year +1 2017/18		Budget Year +2 2018/19	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavaild.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	A1	B	C	D	E	F	G	H	I	J	K	L	
R thousands															
Capital expenditure on new assets by Asset Class/Sub-class															
Infrastructure		23 720	-	-	-	-	-	(4 483)	(4 483)	19 227	20 420	21 624			
Infrastructure - Road transport		16 000	-	-	-	-	-	(2 382)	(2 382)	14 218	15 100	15 991			
Roads, Pavements & Bridges		16 000	-	-	-	-	-	(2 382)	(2 382)	14 218	15 100	15 991			
Storm water															
Infrastructure - Electricity		4 000	-	-	-	-	-	-	-	4 000	4 248	4 439			
Generation															
Transmission & Reticulation		4 000	-	-	-	-	-	-	-	4 000	4 248	4 439			
Street Lighting															
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-			
Dams & Reservoirs															
Water purification															
Reticulation															
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-			
Rebulcation															
Sewerage purification															
Infrastructure - Other		3 120	-	-	-	-	-	(2 111)	(2 111)	1 009	1 072	1 135			
Refuse															
Transportation	2														
Gas															
Other	3	3 120	-	-	-	-	-	(2 111)	(2 111)	1 009	1 072	1 135			
Community		4 684	-	-	-	-	-	1 100	1 100	5 784	6 143	6 505			
Parks & gardens		222	-	-	-	-	-	-	-	222	236	250			
Sports Fields & stadia								1 815	1 815	1 815	1 928	2 041			
Swimming pools															
Community halls		4 181	-	-	-	-	-	(715)	(715)	3 446	3 660	3 876			
Libraries															
Recreational facilities															
Fire, safety & emergency															
Security and policing															
Buses															
Clinics															
Museums & Art Galleries															
Cemeteries															
Social rental housing															
Other		301	-	-	-	-	-	-	-	301	319	338			
Heritage assets		-	-	-	-	-	-	-	-	-	-	-			
Buildings															
Other															
Investment properties		-	-	-	-	-	-	-	-	-	-	-			
Housing development															
Other															
Other assets		2 813	-	-	-	-	-	3 299	3 299	6 112	6 490	6 873			
General vehicles		1 720	-	-	-	-	-	1 400	1 400	3 120	3 313	3 509			
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-			
Plant & equipment		-	-	-	-	-	-	972	972	972	1 032	1 093			
Computers - hardware/equipment		225	-	-	-	-	-	203	203	429	455	482			
Furniture and other office equipment		180	-	-	-	-	-	313	313	493	524	554			
Abattoirs								-	-	-	-	-			
Markets								-	-	-	-	-			
Civic Land and Buildings								-	-	-	-	-			
Other Buildings								-	-	-	-	-			
Other Land								-	-	-	-	-			
Surplus Assets - (Investment or inventory)		37	-	-	-	-	-	-	-	37	39	42			
Other		650	-	-	-	-	-	411	411	1 061	1 127	1 183			
Agri/cultural assets		-	-	-	-	-	-	-	-	-	-	-			
Licit sub-class															
Biological assets		-	-	-	-	-	-	-	-	-	-	-			
Licit sub-class															
Intangibles		300	-	-	-	-	-	129	129	429	455	482			
Computers - software & programming		300	-	-	-	-	-	129	129	429	455	482			
Other (licit sub-class)								-	-	-	-	-			
Total Capital Expenditure on new assets to be adjust	1	31 517	-	-	-	-	-	34	34	31 552	33 588	35 485			

Ngquushwa Local Municipality - 2016-17 Adjustment Budget

Table 22:SB 18b:Capital Asset on renewal of existing assets by asset class

Ngquushwa Local Municipality -2016-17 Adjustment Budget

Table23:SB18c:Expenditure on repairs and maintenance by asset class

Description	Ref	Budget Year 2016/17										Budget Year +1 2017/18	Budget Year +2 2018/19
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfers. Unvoid.	NatL or Prov.	Other Govt	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H			
<u>Repairs and maintenance expenditure by Asset Class/Sub-class</u>													
<u>Infrastructure</u>		8 417	-	-	-	-	-	-	(2 829)	(2 829)	5 588	5 934	6 284
Infrastructure - Road transport		5 705	-	-	-	-	-	-	(2 590)	(2 590)	3 115	3 308	3 504
Roads, Pavements & Bridges		5 705	-	-	-	-	-	-	(2 590)	(2 590)	3 115	3 308	3 504
Storm water		-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		2 712	-	-	-	-	-	-	(362)	(362)	2 350	2 496	2 643
Generation		2 712	-	-	-	-	-	-	(362)	(362)	2 350	2 496	2 643
Transmission & Reticulation		2 712	-	-	-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-	-
Sewage purification		-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	123	123	123	130	138
Refuse		-	-	-	-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	123	123	123	130	138
<u>Community</u>		517	-	-	-	-	-	-	37	37	574	616	645
Parks & gardens		4	-	-	-	-	-	-	21	21	25	27	28
Sports Fields & stade		-	-	-	-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-	-
Cemeteries		21	-	-	-	-	-	-	16	16	37	39	41
Social rental housing		-	-	-	-	-	-	-	-	-	-	-	-
Other		512	-	-	-	-	-	-	-	-	512	544	578
<u>Heritage assets</u>		-	-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-
<u>Investment properties</u>		-	-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-
<u>Other assets</u>		968	-	-	-	-	-	-	3 441	3 441	4 413	4 664	4 966
General vehicles		608	-	-	-	-	-	-	2 210	2 210	2 818	2 993	3 169
Specialised vehicles		-	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	-	-	-	-	-	-	-	-	-
Abrasives		-	-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	-	-	-
Other Buildings		212	-	-	-	-	-	-	888	888	1 100	1 168	1 237
Other Land		-	-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - [Investment or inventory]		-	-	-	-	-	-	-	-	-	-	-	-
Other		149	-	-	-	-	-	-	344	344	493	523	554
<u>Agricultural assets</u>		-	-	-	-	-	-	-	-	-	-	-	-
<u>Land sub-class</u>		-	-	-	-	-	-	-	-	-	-	-	-
<u>Biological assets</u>		-	-	-	-	-	-	-	-	-	-	-	-
<u>Land sub-class</u>		-	-	-	-	-	-	-	-	-	-	-	-
<u>Intangibles</u>		387	-	-	-	-	-	-	(287)	(287)	198	196	112
Computers - software & programming		387	-	-	-	-	-	-	(287)	(287)	100	106	112
Other (Int sub-class)		387	-	-	-	-	-	-	(287)	(287)	-	-	-
Total Repairs and Maintenance Expenditure to be adjusted	1	16 316	-	-	-	-	-	-	362	362	18 872	11 334	12 093

Ngquushwa Local Municipality -2016-17 Adjustment Budget

Table 24:SB18d:Depreciation by Asset Class

Part 4

MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I **Thandekile T. Mnyimba** the Municipal Manager of **Ngqushwa Local Municipality** (EC 126) certify that the adjustment budget and supporting documentation for the 2016/17 financial year, have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the adjustments budget and supporting documentation are consistent with the integrated Development Plan of the Municipality.

Signature

Date 26/01/2017