

**NGQUSHWA
LOCAL
MUNICIPALITY
FINAL BUDGET**

2017/18-2019/20

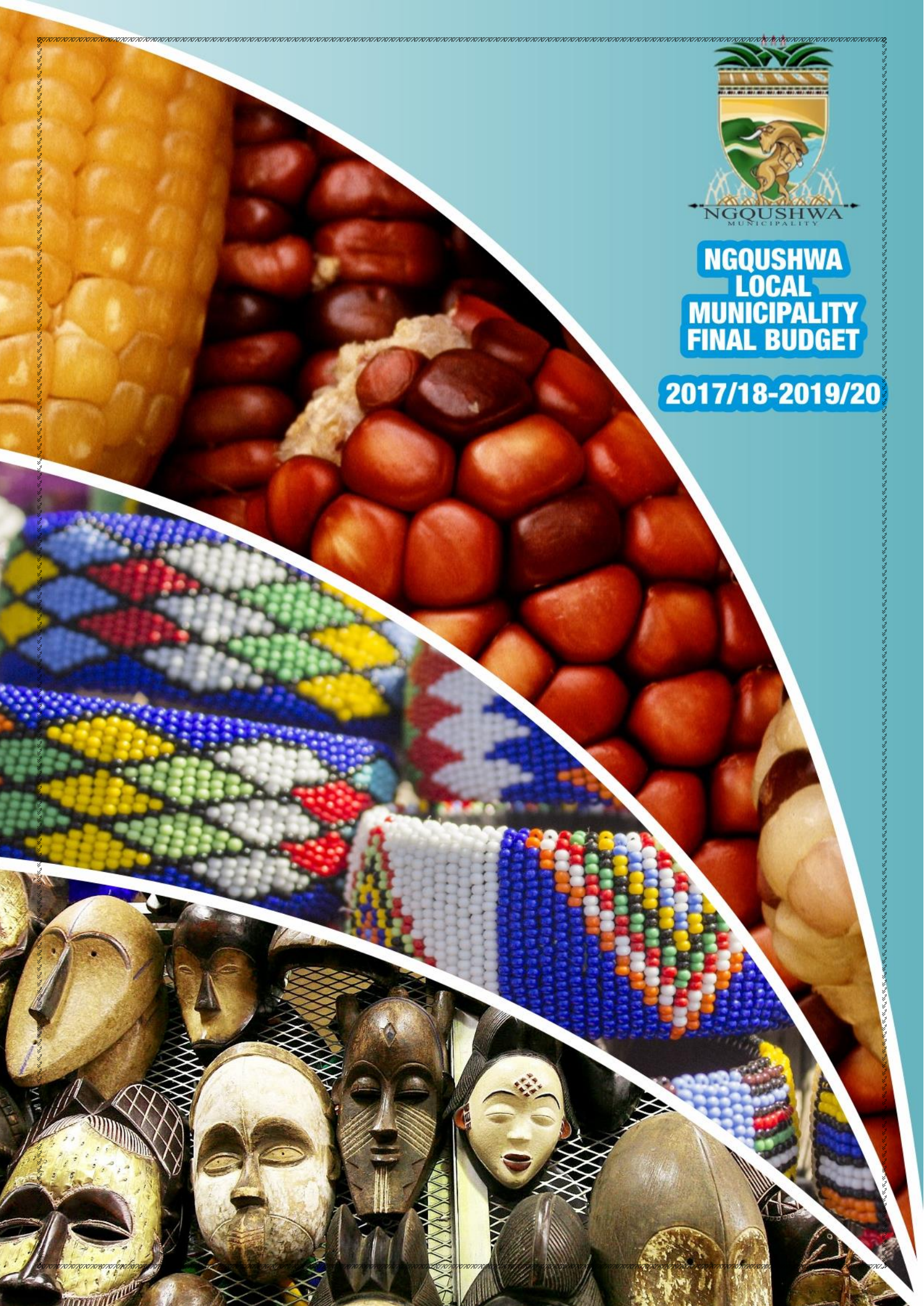


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PART ONE

EXECUTIVE SUMMARY

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

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

In view of the aforementioned, the following budget indicators and tables represent a consolidated overview of the proposed 2017/18 Medium-term Revenue and Expenditure Framework for Ngqushwa Local Municipality:

Consolidated overview:

BUDGET INDICATORS 2017 / 2018

1 Introduction

Ngqushwa Municipality is in the process of the implementation of mScoa, being the new chart of accounts for all municipalities. This is an opportunity to align the budget to each function and individual items, and justifying the actual needs per item, for the 2017/2018 financial year.

2 National Treasury Circulars

Municipal Budget Circular no. 85 & 86 for the 2017/18 MTREF

Macroeconomic performance and projections 2015 to 2019

| 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 |
|---------|---------|---------|---------|---------|
| 4.6% | 6.4% | 6.4% | 5.7% | 5.6% |

3 Local Government Bargaining Council

Collective Bargaining Council Agreement 2016/17 Financial Year - average CPI + 1%

The Budget pertaining to Employee Related Costs will be performed by the Budget Office in conjunction with HR. (Current as well as proposed new positions)

4 Insurance Council Assets

Insurance increase 10 %

5 ESKOM

Electricity tariff increase 8%

6 Amathole District Municipality

Water tariff increase 6.4 %

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2017-2018

OPERATING BUDGET

| Operating Budget | ORIGINAL BUDGET 2016/17 | ADJUSTED BUDGET 2016/17 | OPERATING BUDGET 2017/18 |
|---------------------------------------|--|--|---|
| Total Revenue | R 167 419 100 | R 167 925 596 | R 138 739 969 |
| Less: Operating Expenditure | R 158 959 333 | R 166 262 534 | R 137 143 786 |
| Less: Capital Transfers | R 24 761 300 | R 24 761 300 | R 24 691 350 |
| (Deficit) | (R 16 301 533) | (R 23 098 238) | (R 23 095 167) |

Included in the abovementioned "Total Revenue" is an amount of R 24 691 350 that relates to MIG and DOE grants. The deficit amounts to R 23 095 167 which is less than the total of Non-cash items (Depreciation and Debt Impairment) R 23 098 238.

CAPITAL BUDGET

| Capital Budget | ORIGINAL CAPITAL BUDGET 2016/17 | ADJUSTED CAPITAL BUDGET 2016/17 | CAPITAL BUDGET 2017/18 |
|---------------------------|--|--|---------------------------------------|
| Capital Budget | R 31 517 284 | R 31 551 733 | R 30 401 022 |
| Sources of Funding | | | |
| MIG/DOE | R 24 761 300 | R 24 761 300 | R 24 691 350 |
| Own Funds | R 6 755 984 | R 6 790 433 | R 5 709 672 |
| Total Cap Program | R 21 517 284 | R 31 551 733 | R 30 401 022 |

- The Total Revenue has decreased by R **29 185 627** compared to 2016/17 Adjustments budget. This is caused by Revenue Cash-flow items included as Revenue to be collected in the previous financial year...
- The operating expenditure for 2017/18 financial year has decreased by R **29 118 748**. The municipality had to adjust its operating expenditure to fall within its Revenue Budget.
- The capital budget has decreased by R **1 150 711** for 2017/18 compared to Adjustment budget.

2. Purpose

The purpose of the report is to present the draft MTREF Budget for 2017-2018 financial year to Council for approval.

3. Legal and Statutory requirements

In terms of Section 16(2) of the MFMA 56 of 2003, the Mayor of a Municipality must for each financial year table the Annual budget at a Council meeting at least 90 days before the start of the financial year.

4. Recommendations:

It is recommended that:

- The Council of Ngqushwa Local Municipality approve and adopt in terms of section 16(2) of the Municipal Finance Management Act, (Act 56 of 2003):
- The final mScoa compliant budget of the Municipality for the financial year 2017/18 and single year capital appropriations as set out in the following tables:
- Table A2 - Budget Financial Performance (revenue and expenditure by standard classification)
- Table A3 - Budget Financial Performance (revenue and expenditure by municipal vote)
- Table A4 - Budget Financial Performance (revenue and expenditure)
- Table A5 – Budgeted Capitalization and funding
- Table A6 – Budget Statement of Financial Position
- Table A7 – Budget Statement of Cash Flow
- Table A8 – Budget Cash backed reserves reconciliation
- Table A9 – Budget Asset Management

The Council of Ngqushwa Local Municipality, act in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts the following with effect from 1 July 2017:

- 2017/2018 Final tariffs

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Approve the following Final budget related Policies in line with section 17

(2) (e) when Annual Budget is tabled in terms of 16(2):

- Approved final reviewed budget policy
- Approved final reviewed virement policy
- Approved final reviewed Credit control, debt Collection, Impairment and Bad Debt Write Off policy
- Approved final reviewed Cash and Investment policy
- Approved final reviewed Expenditure policy
- Approved final Petty Cash policy
- Approved final reviewed Property rates policy
- Approved final reviewed Indigent policy
- Approved final reviewed Supply Chain Management policy
- Approved final reviewed Asset Management policy
- Approved final reviewed Insurance policy
- Approved final reviewed tariff policy, and
- Approved final reviewed subsistence and travel allowance policy

5. SUMMARY OF A1 SCHEDULES FOR 2017-2018

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

Table A1 Budget Summary

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2017-2018

EC126 Ngqushwa - Table A1 Budget Summary

| Description | 2013/14 | 2014/15 | 2015/16 | Current Year 2016/17 | | | | 2017/18 Medium Term Revenue & Expenditure Framework | | |
|--|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2017/18 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| R thousands | | | | | | | | | | |
| Financial Performance | | | | | | | | | | |
| Property rates | - | - | - | - | - | - | - | 23 338 | 24 715 | 26 149 |
| Service charges | - | - | - | - | - | - | - | 717 | 760 | 804 |
| Investment revenue | - | - | - | - | - | - | - | 2 566 | 2 717 | 2 875 |
| Transfers recognised - operational | - | - | - | - | - | - | - | 79 014 | 79 092 | 79 958 |
| Other own revenue | - | - | - | - | - | - | - | 8 413 | 8 909 | 9 426 |
| Total Revenue (excluding capital transfers and contributions) | - | - | - | - | - | - | - | 114 049 | 116 193 | 119 211 |
| Employee costs | - | - | - | - | - | - | - | 62 784 | 66 489 | 70 345 |
| Remuneration of councillors | - | - | - | - | - | - | - | 8 989 | 9 654 | 10 368 |
| Depreciation & asset impairment | - | - | - | - | - | - | - | 19 898 | 21 032 | 22 210 |
| Finance charges | - | - | - | - | - | - | - | 881 | 931 | 983 |
| Materials and bulk purchases | - | - | - | - | - | - | - | 2 036 | 1 953 | 2 063 |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - |
| Other expenditure | - | - | - | - | - | - | - | 42 556 | 58 984 | 62 786 |
| Total Expenditure | - | - | - | - | - | - | - | 137 144 | 159 043 | 168 755 |
| Surplus/(Deficit) | - | - | - | - | - | - | - | (23 095) | (42 850) | (49 544) |
| Transfers and subsidies - capital (monetary allocation) | - | - | - | - | - | - | - | 24 691 | 22 742 | 23 850 |
| Contributions recognised - capital & contributed assets | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | - | - | - | - | - | - | - | 1 596 | (20 108) | (25 694) |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | - | - | - | - | - | - | - | 1 596 | (20 108) | (25 694) |
| Capital expenditure & funds sources | | | | | | | | | | |
| Capital expenditure | - | - | - | - | - | - | - | 30 401 | 26 460 | 26 041 |
| Transfers recognised - capital | - | - | - | - | - | - | - | 24 691 | 22 742 | 23 850 |
| Public contributions & donations | - | - | - | - | - | - | - | - | - | - |
| Borrowing | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | - | - | - | - | - | - | - | 5 710 | 3 717 | 2 191 |
| Total sources of capital funds | - | - | - | - | - | - | - | 30 401 | 26 460 | 26 041 |
| Financial position | | | | | | | | | | |
| Total current assets | - | - | - | - | - | - | - | 34 393 | 34 477 | 35 026 |
| Total non current assets | - | - | - | - | - | - | - | 232 334 | 259 253 | 285 355 |
| Total current liabilities | - | - | - | - | - | - | - | 34 661 | 32 563 | 30 144 |
| Total non current liabilities | - | - | - | - | - | - | - | 9 868 | 9 868 | 9 868 |
| Community wealth/Equity | - | - | - | - | - | - | - | 222 198 | 251 298 | 280 369 |
| Cash flows | | | | | | | | | | |
| Net cash from (used) operating | - | - | - | - | - | - | - | 29 791 | 14 288 | 14 369 |
| Net cash from (used) investing | - | - | - | - | - | - | - | (30 029) | (26 460) | (26 041) |
| Net cash from (used) financing | - | - | - | - | - | - | - | - | - | - |
| Cash/cash equivalents at the year end | - | - | - | - | - | - | - | 963 | (11 209) | (22 880) |
| Cash backing/surplus reconciliation | | | | | | | | | | |
| Cash and investments available | - | - | - | - | - | - | - | 1 201 | 802 | 850 |
| Application of cash and investments | - | - | - | - | - | - | - | 8 151 | 3 821 | (953) |
| Balance - surplus (shortfall) | - | - | - | - | - | - | - | (6 950) | (3 018) | 1 802 |
| Asset management | | | | | | | | | | |
| Asset register summary (WDV) | - | - | - | - | - | - | 232 334 | 232 334 | 259 253 | 285 355 |
| Depreciation | - | - | 0 | - | - | - | 19 898 | 19 898 | 21 032 | 22 210 |
| Renewal of Existing Assets | - | - | - | - | - | - | - | - | - | - |
| Repairs and Maintenance | - | - | - | - | - | - | 2 036 | 2 036 | 1 953 | 2 063 |
| Free services | | | | | | | | | | |
| Cost of Free Basic Services provided | - | - | - | - | - | - | - | - | - | - |
| Revenue cost of free services provided | - | - | - | - | - | - | 1 176 | 1 176 | 1 246 | 1 318 |
| Households below minimum service level | | | | | | | | | | |
| Water: | - | - | - | - | - | - | - | - | - | - |
| Sanitation/sewerage: | - | - | - | - | - | - | - | - | - | - |
| Energy: | - | - | - | - | - | - | - | - | - | - |
| Refuse: | - | - | - | - | - | 3 | - | - | - | - |

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2017-2018

Table A3 is the summary of revenue and expenditure by municipal vote:

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

| Vote Description | Ref | 2013/14 | 2014/15 | 2015/16 | Current Year 2016/17 | | | 2017/18 Medium Term Revenue & Expenditure Framework | | |
|---|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2017/18 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| R thousand | | | | | | | | | | |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 1 - Council General | | - | - | - | - | - | - | 113 690 | 112 407 | 114 994 |
| Vote 2 - Municipal Manager | | - | - | - | - | - | - | - | - | - |
| Vote 3 - Budget and Treasury | | - | - | - | - | - | - | 24 254 | 25 685 | 27 175 |
| Vote 4 - Corporate Services | | - | - | - | - | - | - | 74 | 78 | 83 |
| Vote 5 - Community & Social Services | | - | - | - | - | - | - | 722 | 765 | 809 |
| 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] | | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | 2 | - | - | - | - | - | - | 138 740 | 138 935 | 143 061 |
| Expenditure by Vote to be appropriated | 1 | | | | | | | | | |
| Vote 1 - Council General | | - | - | - | - | - | - | 16 608 | 14 247 | 15 212 |
| Vote 2 - Municipal Manager | | - | - | - | - | - | - | 14 742 | 22 931 | 24 730 |
| Vote 3 - Budget and Treasury | | - | - | - | - | - | - | 48 303 | 51 420 | 54 556 |
| Vote 4 - Corporate Services | | - | - | - | - | - | - | 18 962 | 24 273 | 25 839 |
| Vote 5 - Community & Social Services | | - | - | - | - | - | - | 26 690 | 31 801 | 33 113 |
| Vote 6 - Technical services | | - | - | - | - | - | - | 11 839 | 14 370 | 15 305 |
| 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 | - | - | - | - | - | - | 137 144 | 159 043 | 168 755 |
| Surplus/(Deficit) for the year | 2 | - | - | - | - | - | - | 1 596 | (20 108) | (25 694) |

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2017-2018

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

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

| Description | Ref | 2013/14 | 2014/15 | 2015/16 | Current Year 2016/17 | | | | 2017/18 Medium Term Revenue & Expenditure Framework | | |
|---|------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2017/18 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| R thousand | 1 | | | | | | | | | | |
| Revenue By Source | | | | | | | | | | | |
| Property rates | 2 | - | - | - | - | - | - | - | 23 338 | 24 715 | 26 149 |
| Service charges - electricity revenue | 2 | - | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | 2 | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | 2 | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | 2 | - | - | - | - | - | - | - | 717 | 760 | 804 |
| Service charges - other | | | | | | | | | | | |
| Rental of facilities and equipment | | | | | | | | | 547 | 580 | 613 |
| Interest earned - external investments | | | | | | | | | 2 566 | 2 717 | 2 875 |
| Interest earned - outstanding debtors | | | | | | | | | 4 125 | 4 368 | 4 621 |
| Dividends received | | | | | | | | | | | |
| Fines, penalties and forfeits | | | | | | | | | 836 | 885 | 936 |
| Licences and permits | | | | | | | | | 1 773 | 1 878 | 1 987 |
| Agency services | | | | | | | | | 483 | 512 | 542 |
| Transfers and subsidies | | | | | | | | | 79 014 | 79 092 | 79 958 |
| Other revenue | 2 | - | - | - | - | - | - | - | 277 | 293 | 310 |
| Gains on disposal of PPE | | | | | | | | | 372 | 394 | 417 |
| Total Revenue (excluding capital transfers and contributions) | | - | - | - | - | - | - | - | 114 049 | 116 193 | 119 211 |
| Expenditure By Type | | | | | | | | | | | |
| Employee related costs | 2 | - | - | - | - | - | - | - | 62 784 | 66 489 | 70 345 |
| Remuneration of councillors | | | | | | | | | 8 989 | 9 654 | 10 368 |
| Debt impairment | 3 | | | | | | | | 3 200 | 3 382 | 3 572 |
| Depreciation & asset impairment | 2 | - | - | - | - | - | - | - | 19 898 | 21 032 | 22 210 |
| Finance charges | | | | | | | | | 881 | 931 | 983 |
| Bulk purchases | 2 | - | - | - | - | - | - | - | - | - | - |
| Other materials | 8 | | | | | | | | 2 036 | 1 953 | 2 063 |
| Contracted services | | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies | | - | - | - | - | - | - | - | - | - | - |
| Other expenditure | 4, 5 | - | - | - | - | - | - | - | 39 356 | 55 602 | 59 214 |
| Loss on disposal of PPE | | | | | | | | | | | |
| Total Expenditure | | - | - | - | - | - | - | - | 137 144 | 159 043 | 168 755 |
| Surplus/(Deficit) | | - | - | - | - | - | - | - | (23 095) | (42 850) | (49 544) |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | | | | | | | | 24 691 | 22 742 | 23 850 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Transfers and subsidies - capital (in-kind - all) | 6 | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | - | - | - | - | - | - | - | 1 596 | (20 108) | (25 694) |
| Taxation | | | | | | | | | | | |
| Surplus/(Deficit) after taxation | | - | - | - | - | - | - | - | 1 596 | (20 108) | (25 694) |
| Attributable to minorities | | | | | | | | | | | |
| Surplus/(Deficit) attributable to municipality | | - | - | - | - | - | - | - | 1 596 | (20 108) | (25 694) |
| Share of surplus/ (deficit) of associate | 7 | | | | | | | | | | |
| Surplus/(Deficit) for the year | | - | - | - | - | - | - | - | 1 596 | (20 108) | (25 694) |

The above Table indicates the revenue by source for the municipality. From the above table one can see that the main sources of revenue for the municipality are:

1. Property rates
2. Service charges (refuse removal)
3. Investment revenue
4. Operational transfer recognised as per DORA Bill
5. And other revenue (i.e traffic fines, agency fees, toilets, hall hire, licence and permits etc)

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2017-2018

It is very critical to note that the municipality is billing its properties from the General Valuation and also from surveyed but unregistered properties (Schools and Clinics)

It is clear that the major source of Ngqushwa municipality revenue is from transfers recognised from National Treasury (i.e. Equitable share, Finance Management Grant, etc). The level of Grant dependency as means of revenue source is the dominant revenue source followed by property rates.

Table A5 Summary of Capital expenditure by vote

EC126 Ngqushwa - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

| Vote Description | Ref | 2013/14 | 2014/15 | 2015/16 | Current Year 2016/17 | | | | 2017/18 Medium Term Revenue & Expenditure Framework | | |
|---|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2017/18 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| R thousand | 1 | | | | | | | | | | |
| Capital Expenditure - Functional | | | | | | | | | | | |
| Governance and administration | | - | - | - | - | - | - | - | 3 956 | 3 047 | 1 500 |
| Executive and council | | | | | | | | | | | |
| Finance and administration | | | | | | | | | 3 956 | 3 047 | 1 500 |
| Internal audit | | | | | | | | | - | - | - |
| Community and public safety | | - | - | - | - | - | - | - | 1 287 | 418 | 590 |
| Community and social services | | | | | | | | | 350 | | |
| Sport and recreation | | | | | | | | | 618 | 80 | 590 |
| Public safety | | | | | | | | | | | |
| Housing | | | | | | | | | 319 | 338 | |
| Health | | | | | | | | | | | |
| Economic and environmental services | | - | - | - | - | - | - | - | 22 158 | 22 995 | 23 951 |
| Planning and development | | | | | | | | | 365 | 151 | - |
| Road transport | | | | | | | | | 21 793 | 22 843 | 23 951 |
| Environmental protection | | | | | | | | | | | |
| Trading services | | - | - | - | - | - | - | - | 3 000 | - | - |
| Energy sources | | | | | | | | | 3 000 | | |
| Water management | | | | | | | | | | | |
| Waste water management | | | | | | | | | | | |
| Waste management | | | | | | | | | | | |
| Other | | | | | | | | | | | |
| Total Capital Expenditure - Functional | 3 | - | - | - | - | - | - | - | 30 401 | 26 460 | 26 041 |
| Funded by: | | | | | | | | | | | |
| National Government | | | | | | | | | 24 691 | 22 742 | 23 850 |
| Provincial Government | | | | | | | | | | | |
| District Municipality | | | | | | | | | | | |
| Other transfers and grants | | | | | | | | | | | |
| Transfers recognised - capital | 4 | - | - | - | - | - | - | - | 24 691 | 22 742 | 23 850 |
| Public contributions & donations | 5 | | | | | | | | | | |
| Borrowing | 6 | | | | | | | | | | |
| Internally generated funds | | | | | | | | | 5 710 | 3 717 | 2 191 |
| Total Capital Funding | 7 | - | - | - | - | - | - | - | 30 401 | 26 460 | 26 041 |

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2017-2018

Table A6 Budget statement of Financial Position

EC126 Ngqushwa - Table A6 Budgeted Financial Position

| Description | Ref | 2013/14 | 2014/15 | 2015/16 | Current Year 2016/17 | | | | 2017/18 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2017/18 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| R thousand | | | | | | | | | | | |
| ASSETS | | | | | | | | | | | |
| Current assets | | | | | | | | | | | |
| Cash | | | | | | | | | 1 201 | 802 | 850 |
| Call investment deposits | 1 | - | - | - | - | - | - | - | - | - | - |
| Consumer debtors | 1 | - | - | - | - | - | - | - | 7 828 | 8 290 | 8 771 |
| Other debtors | | | | | | | | | 25 028 | 25 028 | 25 028 |
| Current portion of long-term receivables | | | | | | | | | 68 | 72 | 76 |
| Inventory | 2 | | | | | | | | 269 | 285 | 302 |
| Total current assets | | - | - | - | - | - | - | - | 34 393 | 34 477 | 35 026 |
| Non current assets | | | | | | | | | | | |
| Long-term receivables | | | | | | | | | | | |
| Investments | | | | | | | | | | | |
| Investment property | | | | | | | | | 37 952 | 37 952 | 37 952 |
| Investment in Associate | | | | | | | | | | | |
| Property, plant and equipment | 3 | - | - | - | - | - | - | - | 193 816 | 220 276 | 246 317 |
| Agricultural | | | | | | | | | | | |
| Biological | | | | | | | | | 566 | 1 025 | 1 086 |
| Intangible | | | | | | | | | 0 | 0 | 0 |
| Other non-current assets | | | | | | | | | | | |
| Total non current assets | | - | - | - | - | - | - | - | 232 334 | 259 253 | 285 355 |
| TOTAL ASSETS | | - | - | - | - | - | - | - | 266 727 | 293 730 | 320 381 |
| LIABILITIES | | | | | | | | | | | |
| Current liabilities | | | | | | | | | | | |
| Bank overdraft | 1 | | | | | | | | | | |
| Borrowing | 4 | - | - | - | - | - | - | - | 6 610 | 8 563 | 10 626 |
| Consumer deposits | | | | | | | | | | | |
| Trade and other payables | 4 | - | - | - | - | - | - | - | 28 051 | 24 001 | 19 518 |
| Provisions | | | | | | | | | | | |
| Total current liabilities | | - | - | - | - | - | - | - | 34 661 | 32 563 | 30 144 |
| Non current liabilities | | | | | | | | | | | |
| Borrowing | | - | - | - | - | - | - | - | 7 020 | 7 020 | 7 020 |
| Provisions | | - | - | - | - | - | - | - | 2 848 | 2 848 | 2 848 |
| Total non current liabilities | | - | - | - | - | - | - | - | 9 868 | 9 868 | 9 868 |
| TOTAL LIABILITIES | | - | - | - | - | - | - | - | 44 529 | 42 432 | 40 012 |
| NET ASSETS | 5 | - | - | - | - | - | - | - | 222 198 | 251 298 | 280 369 |
| COMMUNITY WEALTH/EQUITY | | | | | | | | | | | |
| Accumulated Surplus/(Deficit) | | | | | | | | | 222 198 | 251 298 | 280 369 |
| Reserves | 4 | - | - | - | - | - | - | - | - | - | - |
| TOTAL COMMUNITY WEALTH/EQUITY | 5 | - | - | - | - | - | - | - | 222 198 | 251 298 | 280 369 |

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2017-2018

Table A7 Budget statement of cash flow

EC126 Ngqushwa - Table A7 Budgeted Cash Flows

| Description | Ref | 2013/14 | 2014/15 | 2015/16 | Current Year 2016/17 | | | | 2017/18 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2017/18 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| R thousand | | | | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Property rates | | | | | | | | | 16 337 | 17 301 | 18 304 |
| Service charges | | | | | | | | | 430 | 456 | 482 |
| Other revenue | | | | | | | | | 2 673 | 2 831 | 2 995 |
| Government - operating | 1 | | | | | | | | 79 014 | 83 676 | 88 529 |
| Government - capital | 1 | | | | | | | | 24 691 | 22 742 | 23 850 |
| Interest | | | | | | | | | 20 690 | 21 911 | 23 182 |
| Dividends | | | | | | | | | - | - | - |
| Payments | | | | | | | | | | | |
| Suppliers and employees | | | | | | | | | (113 165) | (133 698) | (141 990) |
| Finance charges | | | | | | | | | (881) | (931) | (983) |
| Transfers and Grants | 1 | | | | | | | | - | - | - |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | - | - | - | - | - | - | - | 29 791 | 14 288 | 14 369 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Proceeds on disposal of PPE | | | | | | | | | 372 | - | - |
| Decrease (Increase) in non-current debtors | | | | | | | | | - | - | - |
| Decrease (increase) other non-current receivables | | | | | | | | | - | - | - |
| Decrease (increase) in non-current investments | | | | | | | | | - | - | - |
| Payments | | | | | | | | | | | |
| Capital assets | | | | | | | | | (30 401) | (26 460) | (26 041) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | - | - | - | - | - | - | - | (30 029) | (26 460) | (26 041) |
| 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 | | - | - | - | - | - | - | - | (238) | (12 172) | (11 672) |
| Cash/cash equivalents at the year begin: | 2 | | | | | | | | 1 201 | 963 | (11 209) |
| Cash/cash equivalents at the year end: | 2 | | | | | | | | 963 | (11 209) | (22 880) |

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2017-2018

Table A8 Cash backed reserves reconciliations

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

| Description | Ref | 2013/14 | 2014/15 | 2015/16 | Current Year 2016/17 | | | | 2017/18 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2017/18 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| Cash and investments available | | | | | | | | | | | |
| Cash/cash equivalents at the year end | 1 | - | - | - | - | - | - | - | 963 | (11 209) | (22 880) |
| Other current investments > 90 days | | - | - | - | - | - | - | - | 238 | 12 011 | 23 730 |
| Non current assets - Investments | 1 | - | - | - | - | - | - | - | - | - | - |
| Cash and investments available: | | - | - | - | - | - | - | - | 1 201 | 802 | 850 |
| Application of cash and investments | | | | | | | | | | | |
| Unspent conditional transfers | | - | - | - | - | - | - | - | - | - | - |
| Unspent borrowing | | - | - | - | - | - | - | - | - | - | - |
| Statutory requirements | 2 | | | | | | | | | | |
| Other working capital requirements | 3 | - | - | - | - | - | - | - | 8 151 | 3 821 | (953) |
| Other provisions | | | | | | | | | | | |
| Long term investments committed | 4 | - | - | - | - | - | - | - | - | - | - |
| Reserves to be backed by cash/investments | 5 | | | | | | | | | | |
| Total Application of cash and investments: | | - | - | - | - | - | - | - | 8 151 | 3 821 | (953) |
| Surplus(shortfall) | | - | - | - | - | - | - | - | (6 950) | (3 018) | 1 802 |

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2017-2018

Table A9 Budget Asset Management

EC126 Ngqushwa - Table A9 Asset Management

| Description | Ref | 2013/14 | 2014/15 | 2015/16 | Current Year 2016/17 | | | 2017/18 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2017/18 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| R thousand | | | | | | | | | | |
| ASSET REGISTER SUMMARY - PPE (WDV) | 5 | | | | | | | | | |
| Roads Infrastructure | | | | | | | | 91 295 | 92 207 | 93 130 |
| Storm water Infrastructure | | | | | | | - | | - | - |
| Electrical Infrastructure | | | | | | | | 7 000 | 7 070 | 7 141 |
| Water Supply Infrastructure | | | | | | | | | - | - |
| Sanitation Infrastructure | | | | | | | | | - | - |
| Solid Waste Infrastructure | | | | | | | | | - | - |
| Rail Infrastructure | | | | | | | | | - | - |
| Coastal Infrastructure | | | | | | | | | - | - |
| Information and Communication Infrastructure | | | | | | | | 1 861 | 26 702 | 50 428 |
| Infrastructure | | - | - | - | - | - | - | 100 155 | 125 979 | 150 698 |
| Community Facilities | | | | | | | - | 59 402 | 59 996 | 60 596 |
| Sport and Recreation Facilities | | | | | | | | 9 537 | 9 633 | 9 729 |
| Community Assets | | - | - | - | - | - | - | 68 939 | 69 629 | 70 325 |
| Heritage Assets | | | | | | | | | | |
| Revenue Generating | | | | | - | | | | | |
| Non-revenue Generating | | | | | | | | | | |
| Investment properties | | - | - | - | - | - | - | - | - | - |
| Operational Buildings | | | | | | | | 37 952 | 38 331 | 38 715 |
| Housing | | | | | | | | | | |
| Other Assets | | - | - | - | - | - | - | 37 952 | 38 331 | 38 715 |
| Biological or Cultivated Assets | | | | | | | | | | |
| Servitudes | | | | | | | | | | |
| Licences and Rights | | | | | | | | 1 250 | 1 035 | 1 096 |
| Intangible Assets | | - | - | - | - | - | - | 1 250 | 1 035 | 1 096 |
| Computer Equipment | | | | | | | - | 1 005 | 1 015 | 1 025 |
| Furniture and Office Equipment | | | | | | | | 819 | 827 | 835 |
| Machinery and Equipment | | | | | | | | 14 584 | 14 730 | 14 877 |
| Transport Assets | | | | | | | | 7 629 | 7 706 | 7 783 |
| Libraries | | | | | | | | | - | - |
| Zoo's, Marine and Non-biological Animals | | | | | | | | - | - | - |
| TOTAL ASSET REGISTER SUMMARY - PPE (WDV) | 5 | - | - | - | - | - | - | 232 334 | 259 253 | 285 355 |

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2017-2018

6. TARIFF SUMMMARY 2017/18

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

2017/18 Tariff Increases:

- The estimated increase for draft tariffs for 2017/18 is at 6.4% as set by National Treasury, this percentage is in line with inflation rate.
- The tariffs depicted in the following tables are excluding VAT:

DRAFT TARIFF STRUCTURE 2017/2018

| | <u>TARIFFS</u> | | <u>TARIFFS</u> |
|---|----------------|------------------|----------------|
| | 2016/2017 | Increase 6.4% | 2017/2018 |
| 1 RATES | | | |
| Annual rates of cent in the rand will be levied on all valued properties as follows. | | | |
| 1.1 Commercial, Industrial and Special Properties | 0.0170 | 6.4% | R 0.0181 |
| 1.2 Residential / Vacant land | 0.0085 | 6.4% | R 0.0090 |
| 1.3 Municipal (NB. Municipal Buildings, Public Open Space & Municipal Public Service (exempted) Infrastructure must be totally exempt from rates) | 0.0000 | 6.4% | R 0.0000 |
| 1.4 Farming | | | |
| 1.4.1 Bona -fide agricultural land | 0.0061 | 6.4% | R 0.0065 |
| 1.4.2 PIS (Public Infrastructure Services) | 0.0022 | 6.4% | R 0.0023 |
| 1.4.3 Eco Tourism | 0.0329 | 6.4% | R 0.0350 |
| 1.4.4 Game / Hunting | 0.0329 | 6.4% | R 0.0350 |
| 1.4.5 Farms (with Housing or another non- agricultural property development) | 0.0170 | 6.4% | R 0.0181 |
| 1.4.6 Other development – as per business in 1 above Farms (non-agricultural with mixed usage e.g school, clinics & informals) | 0.0170 | 6.4% | R 0.0181 |
| 1.5 Land with improvement (Government Properties) | 0.0329 | 6.4% | R 0.0350 |
| 1.6 Vacant Land (Government Properties) including farms | 0.0435 | 6.4% | R 0.0463 |
| 1.7 Informal properties (those without or secure title deeds) - exemted | | | |
| 1.8 HIV/AIDS Households & Hospice - exempted | | | |
| 1.9, Property Owners who are 100% indigent - exempted | | | |
| 1.10 Property owners who are 60yrs or older & earn R42 000 or less per annum - exempted | | | |
| 1.11 Bell/ Bodium/ Durban Mission/ Glenmore/ Gqumashe/ Newtondale/ Wooldridge/ Low Cost Housing/ - exempted (Government Properties are excluded and not Exempted) | | | |
| 1.12 Places of Worship - exempted | | | |

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2017-2018

| | | | | |
|--|--|------------------|------|------------------|
| 2 REFUSE REMOVAL SERVICE | | 2016/2017 | | 2017/2018 |
| 2.1 Refuse removal: Basic charge/month | | R 26.00 | 6.4% | R 28 |
| 2.2 Refuse removal: Businesses/month | | R 98.00 | 6.4% | R 104 |
| 2.3 Refuse removal: Households/month | | R 72.00 | 6.4% | R 77 |
| 2.4 Nompumelelo Hospital | | R 6 010.00 | 6.4% | R 6 395 |
| 2.5 Refuse removal flats (regarded as business) | | R 98.00 | 6.4% | R 104 |
| 2.6 Mpekweni Beach Resort | | R 4 971.00 | 6.4% | R 5 289 |
| 2.7 Fish River Sun | | R 7 400.00 | 6.4% | R 7 874 |
| 2.8 B & B and Flats | | R 98.00 | 6.4% | R 104 |
| Exclusive of vat: | | | | |
| 3 CEMETERY FEES | | 2016/2017 | | 2017/2018 |
| 3.1 Person resident in the town at the time of death | | | | |
| 3.2 Adult per site | | R 308.00 | 6.4% | R 328 |
| 3.3 Child per site | | R 100.00 | 6.4% | R 106 |
| Digging of grave by the municipality | | R 534.00 | 6.4% | R 568 |
| For purposes of this publication "adult" means a person who at the time of death has reach the age of 12 years | | | | |
| Exclusive of vat: | | | | |
| 4 HALL HIRE | | 2016/2017 | | 2017/2018 |
| 4.1 Hamburg Hall Hire p/day | | R 787.00 | 6.4% | R 837 |
| 4.2 Hamburg Hall Hire - Refundable deposit | | R 267.00 | | R 284 |
| 4.3 Ncumisa Kondlo Indoor Sport Centre p/day | | R 2 373.00 | 6.4% | R 2 525 |
| 4.4 Ncumisa Kondlo Indoor Sport Centre - Refundable deposit | | R 900.00 | | R 900 |
| Exclusive of vat: | | | | |
| 5 POUND FEES | | 2016/2017 | | 2017/2018 |
| <u>Transport fee for all animals</u> | | | | |
| 5.1 Delivery to the pound one or more to the pound, per km | | R 9.00 | 6.4% | R 10 |
| 5.2 Herding by private person, per km | | R 6.00 | 6.4% | R 6 |
| <u>Subsistence Fee (per Head, per Day)</u> | | | | |
| 5.3 Horses , Donkey, Pigs, Sheep and Goats | | R 16.00 | 6.4% | R 17 |
| <u>Pound Fees (Per Herd)</u> | | | | |
| 5.4 Horses , Donkey, Pigs, Sheep and Goats | | R 35.00 | 6.4% | R 37 |
| 5.5 Sheep and Goats | | R 19.00 | 6.4% | R 20 |
| Exclusive of vat: | | | | |
| 6 BUILDING INSPECTION FEES | | 2016/2017 | | 2017/2018 |
| 6.1 Dwelling | | R 3 185.00 | 6.4% | R 3 389 |
| 6.2 Outbuilding | | R 2 647.00 | 6.4% | R 2 816 |
| 6.3 Flat,Townhouse and Hotels | | R 3 565.00 | 6.4% | R 3 793 |
| 6.4 Shops | | R 3 564.00 | 6.4% | R 3 792 |
| 6.5 Offices | | R 3 564.00 | 6.4% | R 3 792 |
| 6.6 Carports | | R 930.00 | 6.4% | R 990 |
| 6.7 Pools | | R 930.00 | 6.4% | R 990 |
| 6.8 Patios,Pergolas and Sun Decks | | R 930.00 | 6.4% | R 990 |
| <u>Factories and warehouses:</u> | | | | |
| 6.9 First 5000m2 | | R 2 374.00 | 6.4% | R 2 526 |
| 6.10 Over 5000m2 | | R 2 001.00 | 6.4% | R 2 129 |
| 6.11 Drainage only plans | | R 918.00 | 6.4% | R 977 |
| 6.12 Street Deposit | | R 169.00 | 6.4% | R 180 |
| 6.13 Minimum Building Plan fee Excl. VAT | | R 995.00 | 6.4% | R 1 059 |
| Exclusive of vat: | | | | |

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2017-2018

| 7 TOWN PLANNING FEES | | 2016/2017 | | 2017/2018 |
|-----------------------------|--|------------------|------|------------------|
| 7.1 | Land Use Application Type | R 1 629.00 | 6.4% | R 1 733 |
| | <u>Rezoning Application</u> | | | |
| 7.2 | Erven 0 – 2500 m2 | R 1 629.00 | 6.4% | R 1 733 |
| 7.3 | Erven 2501 – 5000 m2 | R 2 584.00 | 6.4% | R 2 749 |
| 7.4 | Erven 5001 – 10 000 m2 | R 5 056.00 | 6.4% | R 5 380 |
| 7.5 | Erven 1 ha – 5 ha | R 9 832.00 | 6.4% | R 10 461 |
| 7.6 | Erven over 5 ha | R 14 343.00 | 6.4% | R 15 261 |
| 7.7 | Advertising Fees | R 1 124.00 | 6.4% | R 1 196 |
| | <u>Application for departure from building lines and Spaza Shop application fees:</u> | | | |
| 7.8 | Erven smaller than 500 m2 | R 236.00 | 6.4% | R 251 |
| 7.9 | Erven 500 – 750m2 | R 457.00 | 6.4% | R 486 |
| 7.10 | Erven larger than 750 m2 | R 915.00 | 6.4% | R 974 |
| 7.11 | Departures other than building lines and spaza shops | R 1 629.00 | 6.4% | R 1 733 |
| 7.12 | Advertising fee for temporary departures | R 1 629.00 | 6.4% | R 1 733 |
| | <u>Application for subdivision – application fees</u> | | | |
| 7.13 | Basic Fees | R 1 629.00 | 6.4% | R 1 733 |
| 7.14 | Advertisement fee | R 10 038.00 | 6.4% | R 10 680 |
| 7.15 | Application for cell mast | R 247.00 | 6.4% | R 263 |
| 7.16 | Zoning Certificate | R 64.00 | 6.4% | R 68 |
| 7.17 | Extension of time | R 353.00 | 6.4% | R 376 |
| 7.18 | Amendments to existing | R 1 629.00 | 6.4% | R 1 733 |
| 7.19 | Spatial Development Framework Documents | R 112.00 | 6.4% | R 119 |
| 7.20 | Town Planning Scheme – Document | R 112.00 | 6.4% | R 119 |
| | Exclusive of vat: | | | |
| 8 GENERAL TARIFFS | | 2016/2017 | | 2017/2018 |
| 8.1 | Clearance certificate | R 85.00 | 6.4% | R 90 |
| 8.2 | Valuation certificate | 85.00 | 6.4% | R 90 |
| 8.3 | Dishonoured cheques | | | |

Note The tariffs have been increased by 6.4% as per the circular 86 from National Treasury

PART TWO

7. EC126 A1 SCHEDULE 2017-2018

| Preparation Instructions | | | |
|---------------------------------------|------------------------------|------------------------|--------------|
| Municipality Name: | EC126 Ngqushwa | | |
| CFO Name: | V C Makedama | | |
| Tel: | 406733095 | Fax: | 040 6733 771 |
| E-Mail: | VMakedama@ngqushwamun.gov.za | | |
| Budget for MTREF starting: | 2017 | Budget Year: | 2017/18 |
| Does this municipality have Entities? | No | | |
| If YES: Identify type of report: | Parent Municipality | | |
| LGDB Export | | Name Votes & Sub-Votes | |

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2017-2018

EC126 Ngqushwa - Table A1 Budget Summary

| Description | 2013/14 | 2014/15 | 2015/16 | Current Year 2016/17 | | | | 2017/18 Medium Term Revenue & Expenditure Framework | | |
|--|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2017/18 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| R thousands | | | | | | | | | | |
| <u>Financial Performance</u> | | | | | | | | | | |
| Property rates | - | - | - | - | - | - | - | 23 338 | 24 715 | 26 149 |
| Service charges | - | - | - | - | - | - | - | 717 | 760 | 804 |
| Investment revenue | - | - | - | - | - | - | - | 2 566 | 2 717 | 2 875 |
| Transfers recognised - operational | - | - | - | - | - | - | - | 79 014 | 79 092 | 79 958 |
| Other own revenue | - | - | - | - | - | - | - | 8 413 | 8 909 | 9 426 |
| Total Revenue (excluding capital transfers and contributions) | - | - | - | - | - | - | - | 114 049 | 116 193 | 119 211 |
| Employee costs | - | - | - | - | - | - | - | 62 784 | 66 489 | 70 345 |
| Remuneration of councillors | - | - | - | - | - | - | - | 8 989 | 9 654 | 10 368 |
| Depreciation & asset impairment | - | - | - | - | - | - | - | 19 898 | 21 032 | 22 210 |
| Finance charges | - | - | - | - | - | - | - | 881 | 931 | 983 |
| Materials and bulk purchases | - | - | - | - | - | - | - | 2 036 | 1 953 | 2 063 |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - |
| Other expenditure | - | - | - | - | - | - | - | 42 556 | 58 984 | 62 786 |
| Total Expenditure | - | - | - | - | - | - | - | 137 144 | 159 043 | 168 755 |
| Surplus/(Deficit) | - | - | - | - | - | - | - | (23 095) | (42 850) | (49 544) |
| Transfers and subsidies - capital (monetary allocation) | - | - | - | - | - | - | - | 24 691 | 22 742 | 23 850 |
| Contributions recognised - capital & contributed assets | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | - | - | - | - | - | - | - | 1 596 | (20 108) | (25 694) |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | - | - | - | - | - | - | - | 1 596 | (20 108) | (25 694) |
| <u>Capital expenditure & funds sources</u> | | | | | | | | | | |
| Capital expenditure | - | - | - | - | - | - | - | 30 401 | 26 460 | 26 041 |
| Transfers recognised - capital | - | - | - | - | - | - | - | 24 691 | 22 742 | 23 850 |
| Public contributions & donations | - | - | - | - | - | - | - | - | - | - |
| Borrowing | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | - | - | - | - | - | - | - | 5 710 | 3 717 | 2 191 |
| Total sources of capital funds | - | - | - | - | - | - | - | 30 401 | 26 460 | 26 041 |
| <u>Financial position</u> | | | | | | | | | | |
| Total current assets | - | - | - | - | - | - | - | 34 393 | 34 477 | 35 026 |
| Total non current assets | - | - | - | - | - | - | - | 232 334 | 259 253 | 285 355 |
| Total current liabilities | - | - | - | - | - | - | - | 34 661 | 32 563 | 30 144 |
| Total non current liabilities | - | - | - | - | - | - | - | 9 868 | 9 868 | 9 868 |
| Community wealth/Equity | - | - | - | - | - | - | - | 222 198 | 251 298 | 280 369 |
| <u>Cash flows</u> | | | | | | | | | | |
| Net cash from (used) operating | - | - | - | - | - | - | - | 29 791 | 14 288 | 14 369 |
| Net cash from (used) investing | - | - | - | - | - | - | - | (30 029) | (26 460) | (26 041) |
| Net cash from (used) financing | - | - | - | - | - | - | - | - | - | - |
| Cash/cash equivalents at the year end | - | - | - | - | - | - | - | 963 | (11 209) | (22 880) |
| <u>Cash backing/surplus reconciliation</u> | | | | | | | | | | |
| Cash and investments available | - | - | - | - | - | - | - | 1 201 | 802 | 850 |
| Application of cash and investments | - | - | - | - | - | - | - | 8 151 | 3 821 | (953) |
| Balance - surplus (shortfall) | - | - | - | - | - | - | - | (6 950) | (3 018) | 1 802 |
| <u>Asset management</u> | | | | | | | | | | |
| Asset register summary (WDV) | - | - | - | - | - | - | 232 334 | 232 334 | 259 253 | 285 355 |
| Depreciation | - | - | 0 | - | - | - | 19 898 | 19 898 | 21 032 | 22 210 |
| Renewal of Existing Assets | - | - | - | - | - | - | - | - | - | - |
| Repairs and Maintenance | - | - | - | - | - | - | 2 036 | 2 036 | 1 953 | 2 063 |
| <u>Free services</u> | | | | | | | | | | |
| Cost of Free Basic Services provided | - | - | - | - | - | - | - | - | - | - |
| Revenue cost of free services provided | - | - | - | - | - | - | 1 176 | 1 176 | 1 246 | 1 318 |
| <u>Households below minimum service level</u> | | | | | | | | | | |
| Water: | - | - | - | - | - | - | - | - | - | - |
| Sanitation/sewage: | - | - | - | - | - | - | - | - | - | - |
| Energy: | - | - | - | - | - | - | - | - | - | - |
| Refuse: | - | - | - | - | - | 3 | - | - | - | - |

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2017-2018

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

| Functional Classification Description | Ref | 2013/14 | 2014/15 | 2015/16 | Current Year 2016/17 | | | 2017/18 Medium Term Revenue & Expenditure Framework | | |
|---|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2017/18 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| R thousand | 1 | | | | | | | | | |
| Revenue - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | - | - | - | - | - | - | 138 017 | 138 170 | 142 251 |
| Executive and council | | - | - | - | - | - | - | 113 690 | 112 407 | 114 994 |
| Finance and administration | | - | - | - | - | - | - | 24 328 | 25 763 | 27 257 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | | - | - | - | - | - | - | 1 | 1 | 1 |
| Community and social services | | - | - | - | - | - | - | 1 | 1 | 1 |
| Sport and recreation | | - | - | - | - | - | - | - | - | - |
| Public safety | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | - | - | - | - | - | - | 4 | 4 | 4 |
| Planning and development | | - | - | - | - | - | - | 4 | 4 | 4 |
| Road transport | | - | - | - | - | - | - | - | - | - |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | - | - | - | - | - | - | 717 | 760 | 804 |
| Energy sources | | - | - | - | - | - | - | - | - | - |
| Water management | | - | - | - | - | - | - | - | - | - |
| Waste water management | | - | - | - | - | - | - | - | - | - |
| Waste management | | - | - | - | - | - | - | 717 | 760 | 804 |
| <i>Other</i> | 4 | - | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | 2 | - | - | - | - | - | - | 138 740 | 138 935 | 143 061 |
| Expenditure - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | - | - | - | - | - | - | 100 448 | 114 841 | 122 451 |
| Executive and council | | - | - | - | - | - | - | 28 142 | 33 760 | 36 300 |
| Finance and administration | | - | - | - | - | - | - | 69 099 | 77 662 | 82 509 |
| Internal audit | | - | - | - | - | - | - | 3 207 | 3 418 | 3 641 |
| <i>Community and public safety</i> | | - | - | - | - | - | - | 11 464 | 13 799 | 14 273 |
| Community and social services | | - | - | - | - | - | - | 3 968 | 5 142 | 5 170 |
| Sport and recreation | | - | - | - | - | - | - | 5 184 | 5 562 | 5 967 |
| Public safety | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | 2 311 | 3 094 | 3 135 |
| Health | | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | - | - | - | - | - | - | 13 967 | 17 089 | 17 920 |
| Planning and development | | - | - | - | - | - | - | 5 942 | 7 375 | 7 577 |
| Road transport | | - | - | - | - | - | - | 8 025 | 9 714 | 10 343 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | - | - | - | - | - | - | 9 225 | 10 599 | 11 314 |
| Energy sources | | - | - | - | - | - | - | 1 980 | 2 688 | 2 848 |
| Water management | | - | - | - | - | - | - | - | - | - |
| Waste water management | | - | - | - | - | - | - | - | - | - |
| Waste management | | - | - | - | - | - | - | 7 245 | 7 912 | 8 465 |
| <i>Other</i> | 4 | - | - | - | - | - | - | 2 039 | 2 716 | 2 798 |
| Total Expenditure - Functional | 3 | - | - | - | - | - | - | 137 144 | 159 043 | 168 755 |
| Surplus/(Deficit) for the year | | - | - | - | - | - | - | 1 596 | (20 108) | (25 694) |

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2017-2018

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

| Vote Description | Ref | 2013/14 | 2014/15 | 2015/16 | Current Year 2016/17 | | | 2017/18 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2017/18 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| R thousand | | | | | | | | | | |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 1 - Council General | | - | - | - | - | - | - | 113 690 | 112 407 | 114 994 |
| Vote 2 - Municipal Manager | | - | - | - | - | - | - | - | - | - |
| Vote 3 - Budget and Treasury | | - | - | - | - | - | - | 24 254 | 25 685 | 27 175 |
| Vote 4 - Corporate Services | | - | - | - | - | - | - | 74 | 78 | 83 |
| Vote 5 - Community & Social Services | | - | - | - | - | - | - | 722 | 765 | 809 |
| 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] | | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | 2 | - | - | - | - | - | - | 138 740 | 138 935 | 143 061 |
| Expenditure by Vote to be appropriated | 1 | | | | | | | | | |
| Vote 1 - Council General | | - | - | - | - | - | - | 16 608 | 14 247 | 15 212 |
| Vote 2 - Municipal Manager | | - | - | - | - | - | - | 14 742 | 22 931 | 24 730 |
| Vote 3 - Budget and Treasury | | - | - | - | - | - | - | 48 303 | 51 420 | 54 556 |
| Vote 4 - Corporate Services | | - | - | - | - | - | - | 18 962 | 24 273 | 25 839 |
| Vote 5 - Community & Social Services | | - | - | - | - | - | - | 26 690 | 31 801 | 33 113 |
| Vote 6 - Technical services | | - | - | - | - | - | - | 11 839 | 14 370 | 15 305 |
| 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 | - | - | - | - | - | - | 137 144 | 159 043 | 168 755 |
| Surplus/(Deficit) for the year | 2 | - | - | - | - | - | - | 1 596 | (20 108) | (25 694) |

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2017-2018

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

| Description | Ref | 2013/14 | 2014/15 | 2015/16 | Current Year 2016/17 | | | | 2017/18 Medium Term Revenue & Expenditure Framework | | |
|--|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2017/18 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| R thousand | 1 | | | | | | | | | | |
| Revenue By Source | | | | | | | | | | | |
| Property rates | 2 | - | - | - | - | - | - | - | 23 338 | 24 715 | 26 149 |
| Service charges - electricity revenue | 2 | - | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | 2 | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | 2 | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | 2 | - | - | - | - | - | - | - | 717 | 760 | 804 |
| Service charges - other | | | | | | | | | | | |
| Rental of facilities and equipment | | | | | | | | | 547 | 580 | 613 |
| Interest earned - external investments | | | | | | | | | 2 566 | 2 717 | 2 875 |
| Interest earned - outstanding debtors | | | | | | | | | 4 125 | 4 368 | 4 621 |
| Dividends received | | | | | | | | | | | |
| Fines, penalties and forfeits | | | | | | | | | 836 | 885 | 936 |
| Licences and permits | | | | | | | | | 1 773 | 1 878 | 1 987 |
| Agency services | | | | | | | | | 483 | 512 | 542 |
| Transfers and subsidies | | | | | | | | | 79 014 | 79 092 | 79 958 |
| Other revenue | 2 | - | - | - | - | - | - | - | 277 | 293 | 310 |
| Gains on disposal of PPE | | | | | | | | | 372 | 394 | 417 |
| Total Revenue (excluding capital transfers and contributions) | | - | - | - | - | - | - | - | 114 049 | 116 193 | 119 211 |
| Expenditure By Type | | | | | | | | | | | |
| Employee related costs | 2 | - | - | - | - | - | - | - | 62 784 | 66 489 | 70 345 |
| Remuneration of councillors | | | | | | | | | 8 989 | 9 654 | 10 368 |
| Debt impairment | 3 | | | | | | | | 3 200 | 3 382 | 3 572 |
| Depreciation & asset impairment | 2 | - | - | - | - | - | - | - | 19 898 | 21 032 | 22 210 |
| Finance charges | | | | | | | | | 881 | 931 | 983 |
| Bulk purchases | 2 | - | - | - | - | - | - | - | - | - | - |
| Other materials | 8 | | | | | | | | 2 036 | 1 953 | 2 063 |
| Contracted services | | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies | | - | - | - | - | - | - | - | - | - | - |
| Other expenditure | 4, 5 | - | - | - | - | - | - | - | 39 356 | 55 602 | 59 214 |
| Loss on disposal of PPE | | | | | | | | | | | |
| Total Expenditure | | - | - | - | - | - | - | - | 137 144 | 159 043 | 168 755 |
| Surplus/(Deficit) | | - | - | - | - | - | - | - | (23 095) | (42 850) | (49 544) |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | | | | | | | | | | |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher | 6 | - | - | - | - | - | - | - | 24 691 | 22 742 | 23 850 |
| Transfers and subsidies - capital (in-kind - all) | | | | | | | | | | | |
| Surplus/(Deficit) after capital transfers & contributions | | - | - | - | - | - | - | - | 1 596 | (20 108) | (25 694) |
| Taxation | | | | | | | | | | | |
| Surplus/(Deficit) after taxation | | - | - | - | - | - | - | - | 1 596 | (20 108) | (25 694) |
| Attributable to minorities | | | | | | | | | | | |
| Surplus/(Deficit) attributable to municipality | | - | - | - | - | - | - | - | 1 596 | (20 108) | (25 694) |
| Share of surplus/ (deficit) of associate | 7 | | | | | | | | | | |
| Surplus/(Deficit) for the year | | - | - | - | - | - | - | - | 1 596 | (20 108) | (25 694) |

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2017-2018

EC126 Ngqushwa - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

| Vote Description | Ref | 2013/14 | 2014/15 | 2015/16 | Current Year 2016/17 | | | | 2017/18 Medium Term Revenue & Expenditure Framework | | |
|---|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2017/18 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| R thousand | 1 | | | | | | | | | | |
| Capital expenditure - Vote | | | | | | | | | | | |
| Multi-year expenditure to be appropriated | 2 | | | | | | | | | | |
| Vote 1 - Council General | | - | - | - | - | - | - | - | - | - | - |
| Vote 2 - Municipal Manager | | - | - | - | - | - | - | - | - | - | - |
| Vote 3 - Budget and Treasury | | - | - | - | - | - | - | - | - | - | - |
| Vote 4 - Corporate Services | | - | - | - | - | - | - | - | - | - | - |
| Vote 5 - Community & Social 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 | 7 | - | - | - | - | - | - | - | - | - | - |
| Single-year expenditure to be appropriated | 2 | | | | | | | | | | |
| Vote 1 - Council General | | - | - | - | - | - | - | - | - | - | - |
| Vote 2 - Municipal Manager | | - | - | - | - | - | - | - | - | - | - |
| Vote 3 - Budget and Treasury | | - | - | - | - | - | - | - | 633 | 671 | - |
| Vote 4 - Corporate Services | | - | - | - | - | - | - | - | 3 323 | 2 376 | 1 500 |
| Vote 5 - Community & Social Services | | - | - | - | - | - | - | - | 1 652 | 569 | 590 |
| Vote 6 - Technical services | | - | - | - | - | - | - | - | 24 793 | 22 843 | 23 951 |
| 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 | | - | - | - | - | - | - | - | 30 401 | 26 460 | 26 041 |
| Total Capital Expenditure - Vote | | - | - | - | - | - | - | - | 30 401 | 26 460 | 26 041 |

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2017-2018

EC126 Ngqushwa - Table A6 Budgeted Financial Position

| Description | Ref | 2013/14 | 2014/15 | 2015/16 | Current Year 2016/17 | | | | 2017/18 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2017/18 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| R thousand | | | | | | | | | | | |
| ASSETS | | | | | | | | | | | |
| Current assets | | | | | | | | | | | |
| Cash | | | | | | | | | 1 201 | 802 | 850 |
| Call investment deposits | 1 | - | - | - | - | - | - | - | - | - | - |
| Consumer debtors | 1 | - | - | - | - | - | - | - | 7 828 | 8 290 | 8 771 |
| Other debtors | | | | | | | | | 25 028 | 25 028 | 25 028 |
| Current portion of long-term receivables | | | | | | | | | 68 | 72 | 76 |
| Inventory | 2 | | | | | | | | 269 | 285 | 302 |
| Total current assets | | - | - | - | - | - | - | - | 34 393 | 34 477 | 35 026 |
| Non current assets | | | | | | | | | | | |
| Long-term receivables | | | | | | | | | | | |
| Investments | | | | | | | | | | | |
| Investment property | | | | | | | | | 37 952 | 37 952 | 37 952 |
| Investment in Associate | | | | | | | | | | | |
| Property, plant and equipment | 3 | - | - | - | - | - | - | - | 193 816 | 220 276 | 246 317 |
| Agricultural | | | | | | | | | | | |
| Biological | | | | | | | | | | | |
| Intangible | | | | | | | | | 566 | 1 025 | 1 086 |
| Other non-current assets | | | | | | | | | 0 | 0 | 0 |
| Total non current assets | | - | - | - | - | - | - | - | 232 334 | 259 253 | 285 355 |
| TOTAL ASSETS | | - | - | - | - | - | - | - | 266 727 | 293 730 | 320 381 |
| LIABILITIES | | | | | | | | | | | |
| Current liabilities | | | | | | | | | | | |
| Bank overdraft | 1 | | | | | | | | | | |
| Borrowing | 4 | - | - | - | - | - | - | - | 6 610 | 8 563 | 10 626 |
| Consumer deposits | | | | | | | | | | | |
| Trade and other payables | 4 | - | - | - | - | - | - | - | 28 051 | 24 001 | 19 518 |
| Provisions | | | | | | | | | | | |
| Total current liabilities | | - | - | - | - | - | - | - | 34 661 | 32 563 | 30 144 |
| Non current liabilities | | | | | | | | | | | |
| Borrowing | | - | - | - | - | - | - | - | 7 020 | 7 020 | 7 020 |
| Provisions | | - | - | - | - | - | - | - | 2 848 | 2 848 | 2 848 |
| Total non current liabilities | | - | - | - | - | - | - | - | 9 868 | 9 868 | 9 868 |
| TOTAL LIABILITIES | | - | - | - | - | - | - | - | 44 529 | 42 432 | 40 012 |
| NET ASSETS | 5 | - | - | - | - | - | - | - | 222 198 | 251 298 | 280 369 |
| COMMUNITY WEALTH/EQUITY | | | | | | | | | | | |
| Accumulated Surplus/(Deficit) | | | | | | | | | 222 198 | 251 298 | 280 369 |
| Reserves | 4 | - | - | - | - | - | - | - | - | - | - |
| TOTAL COMMUNITY WEALTH/EQUITY | 5 | - | - | - | - | - | - | - | 222 198 | 251 298 | 280 369 |

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2017-2018

EC126 Ngqushwa - Table A7 Budgeted Cash Flows

| Description | Ref | 2013/14 | 2014/15 | 2015/16 | Current Year 2016/17 | | | | 2017/18 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2017/18 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| R thousand | | | | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Property rates | | | | | | | | | 16 337 | 17 301 | 18 304 |
| Service charges | | | | | | | | | 430 | 456 | 482 |
| Other revenue | | | | | | | | | 2 673 | 2 831 | 2 995 |
| Government - operating | 1 | | | | | | | | 79 014 | 83 676 | 88 529 |
| Government - capital | 1 | | | | | | | | 24 691 | 22 742 | 23 850 |
| Interest | | | | | | | | | 20 690 | 21 911 | 23 182 |
| Dividends | | | | | | | | | - | - | - |
| Payments | | | | | | | | | | | |
| Suppliers and employees | | | | | | | | | (113 165) | (133 698) | (141 990) |
| Finance charges | | | | | | | | | (881) | (931) | (983) |
| Transfers and Grants | 1 | | | | | | | | - | - | - |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | - | - | - | - | - | - | - | 29 791 | 14 288 | 14 369 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Proceeds on disposal of PPE | | | | | | | | | 372 | - | - |
| Decrease (Increase) in non-current debtors | | | | | | | | | - | - | - |
| Decrease (Increase) other non-current receivables | | | | | | | | | - | - | - |
| Decrease (Increase) in non-current investments | | | | | | | | | - | - | - |
| Payments | | | | | | | | | | | |
| Capital assets | | | | | | | | | (30 401) | (26 460) | (26 041) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | - | - | - | - | - | - | - | (30 029) | (26 460) | (26 041) |
| 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 | | - | - | - | - | - | - | - | (238) | (12 172) | (11 672) |
| Cash/cash equivalents at the year begin: | 2 | | | | | | | | 1 201 | 963 | (11 209) |
| Cash/cash equivalents at the year end: | 2 | | | | | | | | 963 | (11 209) | (22 880) |

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

| Description | Ref | 2013/14 | 2014/15 | 2015/16 | Current Year 2016/17 | | | | 2017/18 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2017/18 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| R thousand | | | | | | | | | | | |
| Cash and investments available | | | | | | | | | | | |
| Cash/cash equivalents at the year end | 1 | - | - | - | - | - | - | - | 963 | (11 209) | (22 880) |
| Other current investments > 90 days | | - | - | - | - | - | - | - | 238 | 12 011 | 23 730 |
| Non current assets - Investments | 1 | - | - | - | - | - | - | - | - | - | - |
| Cash and investments available: | | - | - | - | - | - | - | - | 1 201 | 802 | 850 |
| Application of cash and investments | | | | | | | | | | | |
| Unspent conditional transfers | | - | - | - | - | - | - | - | - | - | - |
| Unspent borrowing | | - | - | - | - | - | - | - | - | - | - |
| Statutory requirements | 2 | | | | | | | | | | |
| Other working capital requirements | 3 | - | - | - | - | - | - | - | 8 151 | 3 821 | (953) |
| Other provisions | | | | | | | | | | | |
| Long term investments committed | 4 | - | - | - | - | - | - | - | - | - | - |
| Reserves to be backed by cash/investments | 5 | | | | | | | | | | |
| Total Application of cash and investments: | | - | - | - | - | - | - | - | 8 151 | 3 821 | (953) |
| Surplus(shortfall) | | - | - | - | - | - | - | - | (6 950) | (3 018) | 1 802 |

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2017-2018

EC126 Ngqushwa - Table A9 Asset Management

| Description | Ref | 2013/14 | 2014/15 | 2015/16 | Current Year 2016/17 | | | 2017/18 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2017/18 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| R thousand | | | | | | | | | | |
| CAPITAL EXPENDITURE | | | | | | | | | | |
| Total New Assets | 1 | - | - | - | - | - | - | 30 401 | 26 460 | 26 041 |
| Roads Infrastructure | | - | - | - | - | - | - | 16 370 | 15 428 | 15 228 |
| Storm water Infrastructure | | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | - | - | - | - | - | - | 3 000 | - | - |
| Water Supply Infrastructure | | - | - | - | - | - | - | - | - | - |
| Sanitation Infrastructure | | - | - | - | - | - | - | - | - | - |
| Solid Waste Infrastructure | | - | - | - | - | - | - | - | - | - |
| Rail Infrastructure | | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | - | - | - | - | - | - | - | - | - |
| Infrastructure | | - | - | - | - | - | - | 19 370 | 15 428 | 15 228 |
| Community Facilities | | - | - | - | - | - | - | 6 429 | 6 429 | 6 210 |
| Sport and Recreation Facilities | | - | - | - | - | - | - | - | - | - |
| Community Assets | | - | - | - | - | - | - | 6 429 | 6 429 | 6 210 |
| Heritage Assets | | - | - | - | - | - | - | - | - | - |
| Revenue Generating | | - | - | - | - | - | - | - | - | - |
| Non-revenue Generating | | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - |
| Operational Buildings | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | 319 | 319 | 319 |
| Other Assets | | - | - | - | - | - | - | 319 | 319 | 319 |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Servitudes | | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | - | - | - | - | - | - | 674 | 674 | 674 |
| Intangible Assets | | - | - | - | - | - | - | 674 | 674 | 674 |
| Computer Equipment | | - | - | - | - | - | - | 61 | 61 | 61 |
| Furniture and Office Equipment | | - | - | - | - | - | - | 256 | 256 | 256 |
| Machinery and Equipment | | - | - | - | - | - | - | 882 | 882 | 882 |
| Transport Assets | | - | - | - | - | - | - | 2 400 | 2 400 | 2 400 |
| Libraries | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | 10 | 10 | 10 |
| Total Capital Expenditure | 4 | - | - | - | - | - | - | 16 370 | 15 428 | 15 228 |
| Roads Infrastructure | | - | - | - | - | - | - | - | - | - |
| Storm water Infrastructure | | - | - | - | - | - | - | 3 000 | - | - |
| Electrical Infrastructure | | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | - | - | - | - | - | - | - | - | - |
| Sanitation Infrastructure | | - | - | - | - | - | - | - | - | - |
| Solid Waste Infrastructure | | - | - | - | - | - | - | - | - | - |
| Rail Infrastructure | | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | - | - | - | - | - | - | - | - | - |
| Infrastructure | | - | - | - | - | - | - | 19 370 | 15 428 | 15 228 |
| Community Facilities | | - | - | - | - | - | - | 6 429 | 6 429 | 6 210 |
| Sport and Recreation Facilities | | - | - | - | - | - | - | - | - | - |
| Community Assets | | - | - | - | - | - | - | 6 429 | 6 429 | 6 210 |
| Heritage Assets | | - | - | - | - | - | - | - | - | - |
| Revenue Generating | | - | - | - | - | - | - | - | - | - |
| Non-revenue Generating | | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - |
| Operational Buildings | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | 319 | 319 | 319 |
| Other Assets | | - | - | - | - | - | - | 319 | 319 | 319 |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Servitudes | | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | - | - | - | - | - | - | 674 | 674 | 674 |
| Intangible Assets | | - | - | - | - | - | - | 674 | 674 | 674 |
| Computer Equipment | | - | - | - | - | - | - | 61 | 61 | 61 |
| Furniture and Office Equipment | | - | - | - | - | - | - | 256 | 256 | 256 |
| Machinery and Equipment | | - | - | - | - | - | - | 882 | 882 | 882 |
| Transport Assets | | - | - | - | - | - | - | 2 400 | 2 400 | 2 400 |
| Libraries | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | 10 | 10 | 10 |
| TOTAL CAPITAL EXPENDITURE - Asset class | | - | - | - | - | - | - | 30 401 | 26 460 | 26 041 |

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2017-2018

| | | | | | | | | | | |
|---|---|---|---|---|---|---|----------------|----------------|----------------|--|
| ASSET REGISTER SUMMARY - PPE (WDV) | 5 | | | | | | | | | |
| Roads Infrastructure | | | | | | | 91 295 | 92 207 | 93 130 | |
| Storm water Infrastructure | | | | | | - | - | - | - | |
| Electrical Infrastructure | | | | | | | 7 000 | 7 070 | 7 141 | |
| Water Supply Infrastructure | | | | | | | - | - | - | |
| Sanitation Infrastructure | | | | | | | - | - | - | |
| Solid Waste Infrastructure | | | | | | | - | - | - | |
| Rail Infrastructure | | | | | | | - | - | - | |
| Coastal Infrastructure | | | | | | | - | - | - | |
| Information and Communication Infrastructure | | | | | | | 1 861 | 26 702 | 50 428 | |
| Infrastructure | | - | - | - | - | - | 100 155 | 125 979 | 150 698 | |
| Community Facilities | | | | | | | 59 402 | 59 996 | 60 596 | |
| Sport and Recreation Facilities | | | | | | | 9 537 | 9 633 | 9 729 | |
| Community Assets | | - | - | - | - | - | 68 939 | 69 629 | 70 325 | |
| Heritage Assets | | | | | | | | | | |
| Revenue Generating | | | | | | - | | | | |
| Non-revenue Generating | | | | | | | | | | |
| Investment properties | | - | - | - | - | - | - | - | - | |
| Operational Buildings | | | | | | | 37 952 | 38 331 | 38 715 | |
| Housing | | | | | | | | | | |
| Other Assets | | - | - | - | - | - | 37 952 | 38 331 | 38 715 | |
| Biological or Cultivated Assets | | | | | | | | | | |
| Servitudes | | | | | | | | | | |
| Licences and Rights | | | | | | | 1 250 | 1 035 | 1 096 | |
| Intangible Assets | | - | - | - | - | - | 1 250 | 1 035 | 1 096 | |
| Computer Equipment | | | | | | | 1 005 | 1 015 | 1 025 | |
| Furniture and Office Equipment | | | | | | | 819 | 827 | 835 | |
| Machinery and Equipment | | | | | | | 14 584 | 14 730 | 14 877 | |
| Transport Assets | | | | | | | 7 629 | 7 706 | 7 783 | |
| Libraries | | | | | | | - | - | - | |
| Zoo's, Marine and Non-biological Animals | | | | | | | - | - | - | |
| TOTAL ASSET REGISTER SUMMARY - PPE (WDV) | 5 | - | - | - | - | - | 232 334 | 259 253 | 285 355 | |
| EXPENDITURE OTHER ITEMS | | | | | | | | | | |
| <u>Depreciation</u> | 7 | - | - | 0 | - | - | 19 898 | 21 032 | 22 210 | |
| <u>Repairs and Maintenance by Asset Class</u> | 3 | | | | | | 2 036 | 1 953 | 2 063 | |
| Roads Infrastructure | | | | | | | - | - | - | |
| Storm water Infrastructure | | | | | | | - | - | - | |
| Electrical Infrastructure | | | | | | | - | - | - | |
| Water Supply Infrastructure | | | | | | | - | - | - | |
| Sanitation Infrastructure | | | | | | | - | - | - | |
| Solid Waste Infrastructure | | | | | | | - | - | - | |
| Rail Infrastructure | | | | | | | - | - | - | |
| Coastal Infrastructure | | | | | | | - | - | - | |
| Information and Communication Infrastructure | | | | | | | - | - | - | |
| Infrastructure | | - | - | - | - | - | - | - | - | |
| Community Facilities | | | | | | | - | - | - | |
| Sport and Recreation Facilities | | | | | | | - | - | - | |
| Community Assets | | - | - | - | - | - | - | - | - | |
| Heritage Assets | | | | | | | - | - | - | |
| Revenue Generating | | | | | | | - | - | - | |
| Non-revenue Generating | | | | | | | - | - | - | |
| Investment properties | | - | - | - | - | - | - | - | - | |
| Operational Buildings | | | | | | | 461 | 1 001 | 1 027 | |
| Housing | | | | | | | - | - | - | |
| Other Assets | | - | - | - | - | - | 461 | 1 001 | 1 027 | |
| Biological or Cultivated Assets | | | | | | | - | - | - | |
| Servitudes | | | | | | | - | - | - | |
| Licences and Rights | | | | | | | - | - | - | |
| Intangible Assets | | - | - | - | - | - | - | - | - | |
| Computer Equipment | | | | | | | 107 | 113 | 119 | |
| Furniture and Office Equipment | | | | | | | - | - | - | |
| Machinery and Equipment | | | | | | | - | - | - | |
| Transport Assets | | | | | | | 1 468 | 839 | 916 | |
| Libraries | | | | | | | - | - | - | |
| Zoo's, Marine and Non-biological Animals | | | | | | | - | - | - | |
| TOTAL EXPENDITURE OTHER ITEMS | | - | - | 0 | - | - | 21 934 | 22 986 | 24 273 | |

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2017-2018

EC126 Ngqushwa - Table A10 Basic service delivery measurement

| Description | Ref | 2013/14 | 2014/15 | 2015/16 | Current Year 2016/17 | | | 2017/18 Medium Term Revenue & Expenditure Framework | | |
|--|-----|---------|---------|---------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2017/18 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| Highest level of free service provided per household | | | | | | | | | | |
| Property rates (R value threshold) | | | | | | | | | | |
| Water (kilolitres per household per month) | | | | | | | | | | |
| Sanitation (kilolitres per household per month) | | | | | | | | | | |
| Sanitation (Rand per household per month) | | | | | | | | | | |
| Electricity (kwh per household per month) | | | | | | | | 50 | 50 | 50 |
| Refuse (average litres per week) | | | | | | | | | | |
| Revenue cost of subsidised services provided (R'000) | | | | | | | | | | |
| Property rates (tariff adjustment) (impermissible values per section 17 of MPRA) | 9 | | | | | | | | | |
| Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA | | - | - | - | - | - | - | 1 176 | 1 246 | 1 318 |
| Water (in excess of 6 kilolitres per indigent household per month) | | - | - | - | - | - | - | - | - | - |
| Sanitation (in excess of free sanitation service to indigent households) | | - | - | - | - | - | - | - | - | - |
| Electricity/other energy (in excess of 50 kwh per indigent household per month) | | - | - | - | - | - | - | - | - | - |
| Refuse (in excess of one removal a week for indigent households) | | - | - | - | - | - | - | - | - | - |
| Municipal Housing - rental rebates | 6 | | | | | | | | | |
| Housing - top structure subsidies | | | | | | | | | | |
| Other | | | | | | | | | | |
| Total revenue cost of subsidised services provided | | - | - | - | - | - | - | 1 176 | 1 246 | 1 318 |

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2017-2018

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

| Description | Ref | 2013/14 | 2014/15 | 2015/16 | Current Year 2016/17 | | | | 2017/18 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2017/18 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| R thousand | | | | | | | | | | | |
| REVENUE ITEMS: | | | | | | | | | | | |
| Property rates | 6 | | | | | | | | | | |
| Total Property Rates | | | | | | | | | 24 515 | 25 961 | 27 467 |
| less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA) | | | | | | | | | 1 176 | 1 246 | 1 318 |
| Net Property Rates | | - | - | - | - | - | - | - | 23 338 | 24 715 | 26 149 |
| Service charges - electricity revenue | 6 | | | | | | | | | | |
| Total Service charges - electricity revenue | | | | | | | | | | | |
| less Revenue Foregone (in excess of 50 kwh per indigent household per month) | | | | | | | | | | | |
| less Cost of Free Basis Services (50 kwh per indigent household per month) | | - | - | - | - | - | - | - | - | - | - |
| Net Service charges - electricity revenue | | - | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | 6 | | | | | | | | | | |
| Total Service charges - water revenue | | | | | | | | | | | |
| less Revenue Foregone (in excess of 6 kilolitres per indigent household per month) | | | | | | | | | | | |
| less Cost of Free Basis Services (6 kilolitres per indigent household per month) | | - | - | - | - | - | - | - | - | - | - |
| Net Service charges - water revenue | | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | | | | | | | | | | | |
| Total Service charges - sanitation revenue | | | | | | | | | | | |
| less Revenue Foregone (in excess of free sanitation service to indigent households) | | | | | | | | | | | |
| less Cost of Free Basis Services (free sanitation service to indigent households) | | - | - | - | - | - | - | - | - | - | - |
| Net Service charges - sanitation revenue | | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | 6 | | | | | | | | | | |
| Total refuse removal revenue | | | | | | | | | 717 | 760 | 804 |
| Total landfill revenue | | | | | | | | | | | |
| less Revenue Foregone (in excess of one removal a week to indigent households) | | | | | | | | | | | |
| less Cost of Free Basis Services (removed once a week to indigent households) | | - | - | - | - | - | - | - | - | - | - |
| Net Service charges - refuse revenue | | - | - | - | - | - | - | - | 717 | 760 | 804 |
| Other Revenue by source | | | | | | | | | | | |
| Fuel Levy | | | | | | | | | 1 | 1 | 1 |
| Cemetery | | | | | | | | | 53 | 56 | 60 |
| Public Toilets | | | | | | | | | 16 | 17 | 18 |
| Building Plan | | | | | | | | | 83 | 88 | 94 |
| Photocopiers | | | | | | | | | 106 | 113 | 119 |
| Tender | | | | | | | | | 16 | 17 | 18 |
| Land use | | | | | | | | | | | |
| Total 'Other' Revenue | 3 | - | - | - | - | - | - | - | 277 | 293 | 310 |
| EXPENDITURE ITEMS: | | | | | | | | | | | |
| Employee related costs | 2 | | | | | | | | | | |
| Basic Salaries and Wages | | | | | | | | | 62 784 | 66 489 | 70 345 |
| 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 | 4 | - | - | - | - | - | - | - | 62 784 | 66 489 | 70 345 |
| Depreciation & asset impairment | 5 | | | | | | | | | | |
| Depreciation of Property, Plant & Equipment | | | | | | | | | 19 898 | 21 032 | 22 210 |
| Lease amortisation | | | | | | | | | | | |
| Capital asset impairment | | | | | | | | | | | |
| Depreciation resulting from revaluation of PPE | | | | | | | | | | | |
| Total Depreciation & asset impairment | 10 | - | - | - | - | - | - | - | 19 898 | 21 032 | 22 210 |

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2017-2018

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

| Description | Ref | Vote 1 - Council General | Vote 2 - Municipal Manager | Vote 3 - Budget and Treasury | Vote 4 - Corporate Services | Vote 5 - Community & Social 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] | Total |
|--|----------|--------------------------------|----------------------------------|------------------------------------|-----------------------------------|---|-----------------------------------|---------------------------------|---------------------------------|---------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------|
| R thousand | 1 | | | | | | | | | | | | | | | | |
| Revenue By Source | | | | | | | | | | | | | | | | | |
| Property rates | | | | 23 338 | | | | | | | | | | | | | 23 338 |
| Service charges - electricity revenue | | | | | | | | | | | | | | | | | - |
| Service charges - water revenue | | | | | | | | | | | | | | | | | - |
| Service charges - sanitation revenue | | | | | | | | | | | | | | | | | - |
| Service charges - refuse revenue | | | | | | 717 | | | | | | | | | | | 717 |
| Service charges - other | | | | | | | | | | | | | | | | | - |
| Rental of facilities and equipment | | | | | | 547 | | | | | | | | | | | 547 |
| Interest earned - external investments | | | | 2 566 | | | | | | | | | | | | | 2 566 |
| Interest earned - outstanding debtors | | | | 4 125 | | | | | | | | | | | | | 4 125 |
| Dividends received | | | | | | | | | | | | | | | | | - |
| Fines, penalties and forfeits | | | | | | 836 | | | | | | | | | | | 836 |
| Licences and permits | | | | | | 1 773 | | | | | | | | | | | 1 773 |
| Agency services | | | | | | 484 | | | | | | | | | | | 484 |
| Other revenue | | | | | | | | | | | | | | | | | 277 |
| Transfers and subsidies | | 79 014 | | 277 | | | | | | | | | | | | | 79 014 |
| Gains on disposal of PPE | | | | 372 | | | | | | | | | | | | | 372 |
| Total Revenue (excluding capital transfers and contributions) | | 79 014 | - | 30 676 | - | 4 357 | - | - | - | - | - | - | - | - | - | - | 114 049 |
| Expenditure By Type | | | | | | | | | | | | | | | | | |
| Employee related costs | | - | 9 740 | 10 434 | 10 858 | 20 499 | 11 253 | | - | | | | | | | | 62 784 |
| Remuneration of councillors | | 8 989 | | | | | | | | | | | | | | | 8 989 |
| Debt impairment | | | | 3 200 | | | | | | | | | | | | | 3 200 |
| Depreciation & asset impairment | | | | 19 898 | | | | | | | | | | | | | 19 898 |
| Finance charges | | | | 881 | | | | | | | | | | | | | 881 |
| Bulk purchases | | | | | | | | | | | | | | | | | - |
| Other materials | | | | | 1 036 | 1 000 | | | | | | | | | | | 2 036 |
| Contracted services | | | | | | | | | | | | | | | | | - |
| Transfers and subsidies | | | | | | | | | | | | | | | | | - |
| Other expenditure | | 5 258 | 11 910 | 5 000 | 8 453 | 3 734 | 5 000 | | | | | | | | | | 39 356 |
| Loss on disposal of PPE | | | | | | | | | | | | | | | | | - |
| Total Expenditure | | 14 247 | 21 650 | 39 413 | 20 346 | 25 234 | 16 253 | - | - | - | - | - | - | - | - | - | 137 144 |
| Surplus/(Deficit) | | 64 767 | (21 650) | (8 735) | (20 346) | (20 877) | (16 253) | - | - | - | - | - | - | - | - | - | (23 095) |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | | | | | | | | | | | | | | | | |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | | | | | | | 24 691 | | | | | | | | | | 24 691 |
| Transfers and subsidies - capital (in-kind - all) | | | | | | | | | | | | | | | | | - |
| Surplus/(Deficit) after capital transfers & contributions | | 64 767 | (21 650) | (8 735) | (20 346) | (20 877) | 8 438 | - | - | - | - | - | - | - | - | - | 1 596 |

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2017-2018

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

| Description | Ref | 2013/14 | 2014/15 | 2015/16 | Current Year 2016/17 | | | | 2017/18 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2017/18 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| R thousand | | | | | | | | | | | |
| ASSETS | | | | | | | | | | | |
| Call investment deposits | | | | | | | | | | | |
| Call deposits | | | | | | | | | | | |
| Other current investments | | | | | | | | | | | |
| Total Call investment deposits | 2 | - | - | - | - | - | - | - | - | - | - |
| Consumer debtors | | | | | | | | | | | |
| Consumer debtors | | | | | | | | | 7 828 | 8 290 | 8 771 |
| Less: Provision for debt impairment | | | | | | | | | | | |
| Total Consumer debtors | 2 | - | - | - | - | - | - | - | 7 828 | 8 290 | 8 771 |
| Debt impairment provision | | | | | | | | | | | |
| Balance at the beginning of the year | | | | | | | | | | | |
| Contributions to the provision | | | | | | | | | | | |
| Bad debts written off | | | | | | | | | | | |
| Balance at end of year | | - | - | - | - | - | - | - | - | - | - |
| Property, plant and equipment (PPE) | | | | | | | | | | | |
| PPE at cost/valuation (excl. finance leases) | | | | | | | | | 193 816 | 220 276 | 246 317 |
| Leases recognised as PPE | | | | | | | | | | | |
| Less: Accumulated depreciation | | | | | | | | | | | |
| Total Property, plant and equipment (PPE) | 2 | - | - | - | - | - | - | - | 193 816 | 220 276 | 246 317 |
| LIABILITIES | | | | | | | | | | | |
| Current liabilities - Borrowing | | | | | | | | | | | |
| Short term loans (other than bank overdraft) | | | | | | | | | | | |
| Current portion of long-term liabilities | | | | | | | | | 6 610 | 8 563 | 10 626 |
| Total Current liabilities - Borrowing | | - | - | - | - | - | - | - | 6 610 | 8 563 | 10 626 |
| Trade and other payables | | | | | | | | | | | |
| Trade and other creditors | | | | | | | | | 28 051 | 24 001 | 19 518 |
| Unspent conditional transfers | | | | | | | | | | | |
| VAT | | | | | | | | | | | |
| Total Trade and other payables | 2 | - | - | - | - | - | - | - | 28 051 | 24 001 | 19 518 |
| Non current liabilities - Borrowing | | | | | | | | | | | |
| Borrowing | | | | | | | | | 7 020 | 7 020 | 7 020 |
| Finance leases (including PPP asset element) | | | | | | | | | | | |
| Total Non current liabilities - Borrowing | 4 | - | - | - | - | - | - | - | 7 020 | 7 020 | 7 020 |
| Provisions - non-current | | | | | | | | | | | |
| Retirement benefits | | | | | | | | | | | |
| List other major provision items | | | | | | | | | | | |
| Refuse landfill site rehabilitation | | | | | | | | | | | |
| Other | | | | | | | | | 2 848 | 2 848 | 2 848 |
| Total Provisions - non-current | | - | - | - | - | - | - | - | 2 848 | 2 848 | 2 848 |
| CHANGES IN NET ASSETS | | | | | | | | | | | |
| Accumulated Surplus/(Deficit) | | | | | | | | | | | |
| Accumulated Surplus/(Deficit) - opening balance | | | | | | | | | 220 601 | 271 406 | 306 063 |
| GRAP adjustments | | | | | | | | | | | |
| Restated balance | | - | - | - | - | - | - | - | 220 601 | 271 406 | 306 063 |
| Surplus/(Deficit) | | - | - | - | - | - | - | - | 1 596 | (20 108) | (25 694) |
| Appropriations to Reserves | | | | | | | | | | | |
| Transfers from Reserves | | | | | | | | | | | |
| Depreciation offsets | | | | | | | | | | | |
| Other adjustments | | | | | | | | | | | |
| Accumulated Surplus/(Deficit) | 1 | - | - | - | - | - | - | - | 222 198 | 251 298 | 280 369 |
| Reserves | | | | | | | | | | | |
| Housing Development Fund | | | | | | | | | | | |
| Capital replacement | | | | | | | | | | | |
| Self-insurance | | | | | | | | | | | |
| Other reserves | | | | | | | | | | | |
| Revaluation | | | | | | | | | | | |
| Total Reserves | 2 | - | - | - | - | - | - | - | - | - | - |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | - | - | - | - | - | - | - | 222 198 | 251 298 | 280 369 |

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2017-2018

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

| Strategic Objective | Goal | Goal Code | Ref | 2013/14 | 2014/15 | 2015/16 | Current Year 2016/17 | | | 2017/18 Medium Term Revenue & Expenditure Framework | | | |
|---|--|-----------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|--------|
| | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2017/18 | Budget Year +1 2018/19 | Budget Year +2 2019/20 | |
| R thousand | | | | | | | | | | | | | |
| KPA 1: GOOD GOVERNANCE AND PUBLIC PARTICIPATION | To ensure effective, economical and compliant financial management processes culminating sound financial viability by 2017 and beyon To ensure effective, efficient and economical financial management processes culminating sound financial viability By 2016/17 and beyond. To ensure and maintain an effective, efficient, fair, economical and compliant system of supply chain management in pursuit for clean administration by 2016/17 and beyond. | | | | | | | | | 113 690 | 112 407 | 114 994 | |
| KPA 2: INSTITUTIONAL TRANSFORMATION AND DEVELOPMENT | | | | | | | | | | 617 | 654 | 691 | |
| 4.4 KPA 3: FINANCIAL VIABILITY AND MANAGEMENT | | | | | | | | | | – | 23 711 | 25 110 | 26 566 |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| KPA 4: LOCAL ECONOMIC DEVELOPMENT AND COMMUNITY | | | | | | | | | | 719 | 761 | 805 | |
| KPA 5: INFRASTRUCTURE AND SERVICE DELIVERY | | | | | | | | | | | | | |
| Allocations to other priorities | | | | 2 | | | | | | 4 | 4 | 4 | |
| Total Revenue (excluding capital transfers and contributions) | | | | 1 | – | – | – | – | – | 138 740 | 138 935 | 143 061 | |

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2017-2018

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

| Strategic Objective | Goal | Goal Code | Ref | 2013/14 | 2014/15 | 2015/16 | Current Year 2016/17 | | | 2017/18 Medium Term Revenue & Expenditure Framework | | | |
|---|--|-----------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|--------|
| | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2017/18 | Budget Year +1 2018/19 | Budget Year +2 2019/20 | |
| R thousand | | | | | | | | | | | | | |
| KPA 1: GOOD GOVERNANCE AND PUBLIC PARTICIPATION | To ensure effective, economical and compliant financial management To ensure effective, efficient and economical financial management processes By 2016/17 and beyond. | | | | | | | | | 28 142 | 33 760 | 36 300 | |
| | | | | | | | | | | | 3 207 | 3 418 | 3 641 |
| KPA 2: INSTITUTIONAL TRANSFORMATION AND DEVELOPMENT | | | | | | | | | | | 18 092 | 23 384 | 24 935 |
| 4.4 KPA 3: FINANCIAL VIABILITY AND MANAGEMENT | | | | | | | | | | | 48 303 | 51 420 | 54 556 |
| | | | | | | | | | | | | | |
| KPA 4: LOCAL ECONOMIC DEVELOPMENT AND COMMUNITY | To ensure and maintain an effective, efficient, fair, economical and compliant | | | | | | | | | 7 245 | 7 912 | 8 465 | |
| | | | | | | | | | | | 2 039 | 2 716 | 2 798 |
| | | | | | | | | | | | 5 942 | 7 375 | 7 577 |
| | | | | | | | | | | | 8 025 | 9 714 | 10 343 |
| KPA 5: INFRASTRUCTURE AND SERVICE DELIVERY | | | | | | | | | | | 1 980 | 2 688 | 2 848 |
| | | | | | | | | | | 14 168 | 16 657 | 17 291 | |
| Allocations to other priorities | | | | | | | | | | | | | |
| Total Expenditure | | | | 1 | - | - | - | - | - | 137 144 | 159 043 | 168 755 | |

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2017-2018

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

| Strategic Objective | Goal | Goal Code | Ref | 2013/14 | 2014/15 | 2015/16 | Current Year 2016/17 | | | 2017/18 Medium Term Revenue & Expenditure Framework | | |
|---|---|-----------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2017/18 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| R thousand | | | | | | | | | | | | |
| KPA 1: GOOD GOVERNANCE AND PUBLIC PARTICIPATION | | A | | | | | | | | | | |
| | | B | | | | | | | | | | |
| | | C | | | | | | | | | | |
| KPA 2: INSTITUTIONAL TRANSFORMATION AND DEVELOPMENT | | D | | | | | | | 3 323 | 2 376 | 1 500 | |
| | | E | | | | | | | | | | |
| | | F | | | | | | | | | | |
| 4.4 KPA 3: FINANCIAL VIABILITY AND MANAGEMENT | To ensure effective, economical and compliant financial management | F | | | | | | | 633 | 671 | | |
| | | G | | | | | | | | | | |
| | | H | | | | | | | | | | |
| | To ensure effective, efficient and economical financial management processes By 2016/17 and beyond. | I | | | | | | | | | | |
| | | J | | | | | | | | | | |
| | | K | | | | | | | | | | |
| KPA 4: LOCAL ECONOMIC DEVELOPMENT AND COMMUNITY | To ensure and maintain an effective, efficient, fair, economical and compliant | K | | | | | | | 1 652 | 569 | 590 | |
| | | L | | | | | | | | | | |
| | | M | | | | | | | | | | |
| | | N | | | | | | | | | | |
| | | O | | | | | | | | | | |
| | | P | | | | | | | | | | |
| KPA 5: INFRASTRUCTURE AND SERVICE DELIVERY | | | | | | | | | 24 793 | 22 843 | 23 951 | |
| | | | 3 | | | | | | | | | |
| | | | 1 | - | - | - | - | - | - | 30 401 | 26 460 | 26 041 |

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2017-2018

EC126 Ngqushwa - Supporting Table SA7 Measureable performance objectives

| Description | Unit of measurement | 2013/14 | 2014/15 | 2015/16 | Current Year 2016/17 | | | 2017/18 Medium Term Revenue & Expenditure Framework | | |
|---|--|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2017/18 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| Vote 1 - Technical services | | | | | | | | | | |
| Function 1 - Infrastructure and | To continuously ensure effective and efficient | | | | | | | | | |
| | To continuously ensure effective and efficient | | | | | | | 389748,5% | 412743,7% | 436682,8% |
| Vote 2 - Community and Public Safety | | | | | | | | | | |
| Function 1 - Refuse Collection | | | | | | | | | | |
| Sub-function 1 - (name) | | | | | | | | | | |
| | To continuously reduce road accidents and road carnages within NLM | | | | | | | 71858304,0% | 76097943,9% | 80511624,7% |
| | through renovation of road | | | | | | | | | |
| Vote 3 - Planning and Economic | | | | | | | | | | |
| Function 1 - (name) | To accelerate | | | | | | | | | |
| Sub-function 1 - (name) | participation of Local | | | | | | | | | |
| <i>Insert measure/s description</i> | communities equity and | | | | | | | | | |
| Vote 4 - Corporate Services | Create conducive | | | | | | | | | |
| <i>Insert measure/s description</i> | continuously maintain a | | | | | | | 61711680,8% | 65352670,0% | 69143124,8% |
| | To continuously build | | | | | | | | | |
| Sub-function 3 - (name) | | | | | | | | | | |
| <i>Insert measure/s description</i> | | | | | | | | | | |
| Vote 5 - Financial Viability | | | | | | | | | | |
| Sub-function 1 - (name) | To ensure credible, | | | | | | | 23 711 | 25 110 | 26 566 |
| <i>Insert measure/s description</i> | | | | | | | | | | |
| Vote 6 - Governance | | | | | | | | | | |
| <i>Insert measure/s description</i> | To ensure continuous | | | | | | | | | |
| | | | | | | | | 11368968024,8% | 11240708338,3% | 11499384621,9% |
| Sub-function 3 - (name) | | | | | | | | | | |
| <i>Insert measure/s description</i> | | | | | | | | | | |
| And so on for the rest of the Votes | | | | | | | | | | |

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2017-2018

EC126 Ngqushwa - Supporting Table SA8 Performance indicators and benchmarks

| Description of financial indicator | Basis of calculation | 2013/14 | 2014/15 | 2015/16 | Current Year 2016/17 | | | | 2017/18 Medium Term Revenue & Expenditure Framework | | |
|--|---|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2017/18 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| <u>Borrowing Management</u> | | | | | | | | | | | |
| Credit Rating | | | | | | | | | | | |
| Capital Charges to Operating Expenditure | Interest & Principal Paid /Operating Expenditure | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,6% | 0,6% | 0,6% |
| Capital Charges to Own Revenue | Finance charges & Repayment of borrowing /Own Revenue | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 2,5% | 2,5% | 2,5% |
| Borrowed funding of 'own' capital expenditure | Borrowing/Capital expenditure excl. transfers and grants and contributions | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% |
| <u>Safety of Capital</u> | | | | | | | | | | | |
| Gearing | Long Term Borrowing/ Funds & Reserves | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% |
| <u>Liquidity</u> | | | | | | | | | | | |
| Current Ratio | Current assets/current liabilities | - | - | - | - | - | - | - | 1,0 | 1,1 | 1,2 |
| Current Ratio adjusted for aged debtors | Current assets less debtors > 90 days/current liabilities | - | - | - | - | - | - | - | 1,0 | 1,1 | 1,2 |
| Liquidity Ratio | Monetary Assets/Current Liabilities | - | - | - | - | - | - | - | 0,0 | 0,0 | 0,0 |
| <u>Revenue Management</u> | | | | | | | | | | | |
| Annual Debtors Collection Rate (Payment Level %) | Last 12 Mths Receipts/Last 12 Mths Billing | | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 69,7% | 69,7% |
| Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue) | | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 69,7% | 69,7% | 69,7% |
| Outstanding Debtors to Revenue | Total Outstanding Debtors to Annual Revenue | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 28,9% | 28,7% | 28,4% |
| Longstanding Debtors Recovered | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old | | | | | | | | | | |
| <u>Creditors Management</u> | | | | | | | | | | | |
| Creditors System Efficiency | % of Creditors Paid Within Terms (within 'MFMA' s 65(e)) | | | | | | | | | | |
| Creditors to Cash and Investments | | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 2913,0% | -214,1% | -85,3% |
| <u>Other Indicators</u> | | | | | | | | | | | |
| Electricity Distribution Losses (2) | Total Volume Losses (kW) | | | | | | | | | | |
| | Total Cost of Losses (Rand '000) | | | | | | | | | | |
| | % Volume (units purchased and generated less units sold)/units purchased and generated | | | | | | | | | | |
| Water Distribution Losses (2) | Total Volume Losses (kℓ) | | | | | | | | | | |
| | Total Cost of Losses (Rand '000) | | | | | | | | | | |
| | % Volume (units purchased and generated less units sold)/units purchased and generated | | | | | | | | | | |
| Employee costs | Employee costs/(Total Revenue - capital revenue) | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 55,1% | 57,2% | 59,0% |
| Remuneration | Total remuneration/(Total Revenue - capital revenue) | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 7,9% | 8,3% | 8,7% |
| Repairs & Maintenance | R&M/(Total Revenue excluding capital revenue) | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 1,8% | 1,7% | 1,7% |
| Finance charges & Depreciation | FC&D/(Total Revenue - capital revenue) | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 18,2% | 18,9% | 19,5% |
| <u>IDP regulation financial viability indicators</u> | | | | | | | | | | | |
| i. Debt coverage | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year) | - | - | - | - | - | - | - | 1,6 | 1,6 | 1,7 |
| ii. O/S Service Debtors to Revenue | Total outstanding service debtors/annual revenue received for services | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 133,8% | 128,2% | 122,9% |
| iii. Cost coverage | (Available cash + Investments)/monthly fixed operational expenditure | - | - | - | - | - | - | - | 0,1 | (1,3) | (2,5) |

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2017-2018

EC126 Ngqushwa Supporting Table SA10 Funding measurement

| Description | MFMA section | Ref | 2013/14 | 2014/15 | 2015/16 | Current Year 2016/17 | | | | 2017/18 Medium Term Revenue & Expenditure Framework | | |
|---|--------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2017/18 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| | | | | | | | | | | | | |
| Funding measures | | | | | | | | | | | | |
| Cash/cash equivalents at the year end - R'000 | 18(1)b | 1 | – | – | – | – | – | – | – | 963 | (11 209) | (22 880) |
| Cash + investments at the year end less applications - R'000 | 18(1)b | 2 | – | – | – | – | – | – | – | (6 950) | (3 018) | 1 802 |
| Cash year end/monthly employee/supplier payments | 18(1)b | 3 | – | – | – | – | – | – | – | 0,1 | (1,3) | (2,5) |
| Surplus/(Deficit) excluding depreciation offsets: R'000 | 18(1) | 4 | – | – | – | – | – | – | – | 1 596 | (20 108) | (25 694) |
| Service charge rev % change - macro CPIX target exclusive | 18(1)a,(2) | 5 | N.A. | (6,0%) | (6,0%) | (6,0%) | (6,0%) | (6,0%) | (6,0%) | (6,0%) | (0,1%) | (0,2%) |
| Cash receipts % of Ratepayer & Other revenue | 18(1)a,(2) | 6 | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 60,6% | 60,6% | 60,6% |
| Debt impairment expense as a % of total billable revenue | 18(1)a,(2) | 7 | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 13,3% | 13,3% | 13,3% |
| Capital payments % of capital expenditure | 18(1)c,(19 | 8 | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 100,0% | 100,0% | 100,0% |
| Borrowing receipts % of capital expenditure (excl. transfers) | 18(1)c | 9 | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% |
| Grants % of Govt. legislated/gazetted allocations | 18(1)a | 10 | | | | | | | | 100,0% | 100,0% | 100,0% |
| Current consumer debtors % change - incr(decr) | 18(1)a | 11 | N.A. | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 1,4% | 1,5% |
| Long term receivables % change - incr(decr) | 18(1)a | 12 | N.A. | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% |
| R&M % of Property Plant & Equipment | 20(1)(vi) | 13 | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 1,1% | 0,9% | 0,8% |
| Asset renewal % of capital budget | 20(1)(vi) | 14 | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% |
| Supporting indicators | | | | | | | | | | | | |
| % incr total service charges (incl prop rates) | 18(1)a | | | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 5,9% | 5,8% |
| % incr Property Tax | 18(1)a | | | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 5,9% | 5,8% |
| % incr Service charges - electricity revenue | 18(1)a | | | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% |
| % incr Service charges - water revenue | 18(1)a | | | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% |
| % incr Service charges - sanitation revenue | 18(1)a | | | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% |
| % incr Service charges - refuse revenue | 18(1)a | | | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 5,9% | 5,8% |
| % incr in Service charges - other | 18(1)a | | | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% |
| Total billable revenue | 18(1)a | | – | – | – | – | – | – | – | 24 056 | 25 475 | 26 952 |
| Service charges | | | – | – | – | – | – | – | – | 24 056 | 25 475 | 26 952 |
| Property rates | | | – | – | – | – | – | – | – | 23 338 | 24 715 | 26 149 |
| Service charges - electricity revenue | | | – | – | – | – | – | – | – | – | – | – |
| Service charges - water revenue | | | – | – | – | – | – | – | – | – | – | – |
| Service charges - sanitation revenue | | | – | – | – | – | – | – | – | – | – | – |
| Service charges - refuse removal | | | – | – | – | – | – | – | – | 717 | 760 | 804 |
| Service charges - other | | | – | – | – | – | – | – | – | – | – | – |
| Rental of facilities and equipment | | | – | – | – | – | – | – | – | 547 | 580 | 613 |
| Capital expenditure excluding capital grant funding | | | – | – | – | – | – | – | – | 5 710 | 3 717 | 2 191 |
| Cash receipts from ratepayers | 18(1)a | | – | – | – | – | – | – | – | 19 440 | 20 587 | 21 781 |
| Ratepayer & Other revenue | 18(1)a | | – | – | – | – | – | – | – | 32 096 | 33 990 | 35 961 |
| Change in consumer debtors (current and non-current) | | | – | – | – | – | – | – | – | 32 923 | 466 | 485 |
| Operating and Capital Grant Revenue | 18(1)a | | – | – | – | – | – | – | – | 103 706 | 101 834 | 103 808 |
| Capital expenditure - total | 20(1)(vi) | | – | – | – | – | – | – | – | 30 401 | 26 460 | 26 041 |
| Capital expenditure - renewal | 20(1)(vi) | | – | – | – | – | – | – | – | – | – | – |
| Supporting benchmarks | | | | | | | | | | | | |
| Growth guideline maximum | | | 6,0% | 6,0% | 6,0% | 6,0% | 6,0% | 6,0% | 6,0% | 6,0% | 6,0% | 6,0% |
| CPI guideline | | | 4,3% | 3,9% | 4,6% | 5,0% | 5,0% | 5,0% | 5,0% | 5,4% | 5,6% | 5,4% |
| DoRA operating grants total MFY | | | | | | | | | | 79 014 | 79 092 | 79 958 |
| DoRA capital grants total MFY | | | | | | | | | | 24 691 | 22 742 | 23 850 |
| Provincial operating grants | | | | | | | | | | | | |
| Provincial capital grants | | | | | | | | | | | | |
| District Municipality grants | | | | | | | | | | | | |
| Total gazetted/advised national, provincial and district grants | | | | | | | | | | 103 706 | 101 834 | 103 808 |
| Average annual collection rate (arrears inclusive) | | | | | | | | | | | | |
| DoRA operating | | | | | | | | | | | | |
| Local Government Equitable Share | | | | | | | | | | 73 615 | 75 217 | 75 760 |
| EPWP Incentive | | | | | | | | | | 1 531 | | |
| Finance Management | | | | | | | | | | 2 345 | 2 600 | 2 860 |
| other Operating Grants | | | | | | | | | | 1 523 | 1 275 | 1 338 |
| | | | | | | | | | | 79 014 | 79 092 | 79 958 |
| DoRA capital | | | | | | | | | | | | |
| Municipal Infrastructure Grant (MIG) | | | | | | | | | | 21 691 | 22 742 | 23 850 |
| Rural Households Infrastructure | | | | | | | | | | 3 000 | | |
| | | | | | | | | | | 24 691 | 22 742 | 23 850 |

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2017-2018

EC126 Ngqushwa - Supporting Table SA11 Property rates summary

| Description | Ref | 2013/14 | 2014/15 | 2015/16 | Current Year 2016/17 | | | 2017/18 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2017/18 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| Valuation: | 1 | | | | | | | | | |
| Date of valuation: | | | | | | | | 20122017 | | |
| Financial year valuation used | | | | | | | | Yes | | |
| Municipal by-laws s6 in place? (Y/N) | 2 | | | | | | | No | | |
| Municipal/assistant valuer appointed? (Y/N) | | | | | | | | No | No | No |
| Municipal partnership s38 used? (Y/N) | | | | | | | | No | | |
| No. of assistant valuers (FTE) | 3 | | | | | | | No | No | No |
| No. of data collectors (FTE) | 3 | | | | | | | No | No | No |
| No. of internal valuers (FTE) | 3 | | | | | | | No | No | No |
| No. of external valuers (FTE) | 3 | | | | | | | 1 | 1 | 1 |
| No. of additional valuers (FTE) | 4 | | | | | | | None | None | None |
| Valuation appeal board established? (Y/N) | | | | | | | | Yes | | |
| Implementation time of new valuation roll (mths) | | | | | | | | 1 month | | |
| No. of properties | 5 | | | | | | | 6 230 | 6 230 | 6 230 |
| No. of sectional title values | 5 | | | | | | | 3 | 3 | 3 |
| No. of unreasonably difficult properties s7(2) | | | | | | | | 1 302 | 1 302 | 1 302 |
| No. of supplementary valuations | | | | | | | | 1 | 1 | 1 |
| No. of valuation roll amendments | | | | | | | | 1 | 1 | 1 |
| No. of objections by rate payers | | | | | | | | 25 | 25 | 25 |
| No. of appeals by rate payers | | | | | | | | 1 | 1 | 1 |
| No. of successful objections | 8 | | | | | | | 25 | 25 | 25 |
| No. of successful objections > 10% | 8 | | | | | | | - | - | - |
| Supplementary valuation | | | | | | | | 1 | 1 | 1 |
| Public service infrastructure value (Rm) | 5 | | | | | | | 0 | 0 | 0 |
| Municipality owned property value (Rm) | | | | | | | | 111 | 111 | 111 |
| Valuation reductions: | | | | | | | | | | |
| Valuation reductions-public infrastructure (Rm) | | | | | | | | 0 | 0 | 0 |
| Valuation reductions-nature reserves/park (Rm) | | | | | | | | 0 | 0 | 0 |
| Valuation reductions-mineral rights (Rm) | | | | | | | | | | |
| Valuation reductions-R15,000 threshold (Rm) | | | | | | | | 0 | 0 | 0 |
| Valuation reductions-public worship (Rm) | | | | | | | | - | - | - |
| Valuation reductions-other (Rm) | | | | | | | | 1 | 1 | 1 |
| Total valuation reductions: | | - | - | - | - | - | - | 1 | 1 | 1 |
| Total value used for rating (Rm) | 5 | | | | | | | | | |
| Total land value (Rm) | 5 | | | | | | | - | - | - |
| Total value of improvements (Rm) | 5 | | | | | | | | | |
| Total market value (Rm) | 5 | | | | | | | 991 | 991 | 991 |
| Rating: | | | | | | | | | | |
| Residential rate used to determine rate for other categories? (Y/N) | | | | | | | | No | | |
| Differential rates used? (Y/N) | 5 | | | | | | | Yes | | |
| Limit on annual rate increase (s20)? (Y/N) | | | | | | | | Yes | Yes | Yes |
| Special rating area used? (Y/N) | | | | | | | | No | | |
| Phasing-in properties s21 (number) | | | | | | | | None | None | None |
| Rates policy accompanying budget? (Y/N) | | | | | | | | Yes | | |
| Fixed amount minimum value (R'000) | | | | | | | | None | | |
| Non-residential prescribed ratio s19? (%) | | | | | | | | No | | |
| Rate revenue: | | | | | | | | | | |
| Rate revenue budget (R '000) | 6 | | | | | | | 19 515 | 19 515 | 19 515 |
| Rate revenue expected to collect (R'000) | 6 | | | | | | | 11 003 | 11 003 | 11 003 |
| Expected cash collection rate (%) | | | | | | | | 7000,0% | 800,0% | 800,0% |
| Special rating areas (R'000) | 7 | | | | | | | - | - | - |
| Rebates, exemptions - indigent (R'000) | | | | | | | | | | |
| Rebates, exemptions - pensioners (R'000) | | | | | | | | 107 | 107 | 107 |
| Rebates, exemptions - bona fide farm. (R'000) | | | | | | | | 1 069 | 1 069 | 1 069 |
| Rebates, exemptions - other (R'000) | | | | | | | | | | |
| Phase-in reductions/discounts (R'000) | | | | | | | | | | |
| Total rebates, exemptns, reductns, discs (R'000) | | - | - | - | - | - | - | 1 176 | 1 176 | 1 176 |

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2017-2018

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

| Description | Ref | Resi. | Indust. | Bus. & Comm. | Farm props. | State-owned | Muni props. | Public service infra. | Private owned towns | Formal & Informal Settle. | Comm. Land | State trust land | Section 8(2)(n) (note 1) | Protect. Areas | National Monum/nts | Public benefit organs. | Mining Props. |
|---|-----|------------|---------|--------------|-------------|-------------|-------------|-----------------------|---------------------|---------------------------|------------|------------------|--------------------------|----------------|--------------------|------------------------|---------------|
| Current Year 2016/17 | | | | | | | | | | | | | | | | | |
| Valuations: | | | | | | | | | | | | | | | | | |
| No. of properties | | 3 062 | – | 57 | 214 | 1 595 | 1 298 | 4 | – | – | – | – | – | – | – | – | – |
| No. of sectional title property values | | 41 | | | | | | | | | | | | | | | |
| No. of unreasonably difficult properties s7(2) | | 80 | | 2 | 1 | 27 | 1 | | | | | | | | | | |
| No. of supplementary valuations | | 59 021 301 | – | 1 510 000 | 1 800 000 | 9 511 000 | | | | | | | | | | | |
| Supplementary valuation (Rm) | | 80 | | 2 | 1 | 27 | 1 | | | | | | | | | | |
| No. of valuation roll amendments | | 80 | | 2 | 1 | 27 | 1 | | | | | | | | | | |
| No. of objections by rate-payers | | 80 | | 2 | 1 | 27 | 1 | | | | | | | | | | |
| No. of appeals by rate-payers | | 80 | | 2 | 1 | 27 | 1 | | | | | | | | | | |
| No. of appeals by rate-payers finalised | | | | | | | | | | | | | | | | | |
| No. of successful objections | 5 | | | | | | | | | | | | | | | | |
| No. of successful objections > 10% | 5 | | | | | | | | | | | | | | | | |
| Estimated no. of properties not valued | | | | | | | | | | | | | | | | | |
| Years since last valuation (select) | | | | | | | | | | | | | | | | | |
| Frequency of valuation (select) | | | | | | | | | | | | | | | | | |
| Method of valuation used (select) | | | | | | | | | | | | | | | | | |
| Base of valuation (select) | | | | | | | | | | | | | | | | | |
| Phasing-in properties s21 (number) | | | | | | | | | | | | | | | | | |
| Combination of rating types used? (Y/N) | | | | | | | | | | | | | | | | | |
| Flat rate used? (Y/N) | | | | | | | | | | | | | | | | | |
| Is balance rated by uniform rate/variable rate? | | | | | | | | | | | | | | | | | |
| Valuation reductions: | | | | | | | | | | | | | | | | | |
| Valuation reductions-public infrastructure (Rm) | | | | | | | | 0 | | | | | | | | | |
| Valuation reductions-nature reserves/park (Rm) | | | | | 0 | | | | | | | | | | | | |
| Valuation reductions-mineral rights (Rm) | | | | | | | | | | | | | | | | | |
| Valuation reductions-R15,000 threshold (Rm) | | 0 | | | | | | | | | | | | | | | |
| Valuation reductions-public worship (Rm) | | | | | | | | | | | | | | | | | |
| Valuation reductions-other (Rm) | 2 | 1 | | | | | | | | | | | | | | | |
| Total valuation reductions: | | | | | | | | | | | | | | | | | |
| Total value used for rating (Rm) | 6 | | | | | | | | | | | | | | | | |
| Total land value (Rm) | 6 | | | | | | | | | | | | | | | | |
| Total value of improvements (Rm) | 6 | | | | | | | | | | | | | | | | |
| Total market value (Rm) | 6 | | | | | | | | | | | | | | | | |
| Rating: | | | | | | | | | | | | | | | | | |
| Average rate | 3 | 0,060000 | | 0,060000 | 0,060000 | 0,060000 | 0,060000 | 0,060000 | | | | | | | | | |
| Rate revenue budget (R '000) | | | | | | | | | | | | | | | | | |
| Rate revenue expected to collect (R'000) | | | | | | | | | | | | | | | | | |
| Expected cash collection rate (%) | 4 | 100,0% | | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% | | | | | | | | | |
| Special rating areas (R'000) | | – | – | – | – | – | – | – | | | | | | | | | |
| Rebates, exemptions - indigent (R'000) | | | | | | | | | | | | | | | | | |
| Rebates, exemptions - pensioners (R'000) | | | | | | | | | | | | | | | | | |
| Rebates, exemptions - bona fide farm. (R'000) | | | | | 101 | | | | | | | | | | | | |
| Rebates, exemptions - other (R'000) | | 1 005 | | | | | | | | | | | | | | | |
| Phase-in reductions/discounts (R'000) | | | | | | | | | | | | | | | | | |
| Total rebates,exemptns,eductns,discs (R'000) | | | | | | | | | | | | | | | | | |

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

| Description | Ref | Resi. | Indust. | Bus. & Comm. | Farm props. | State-owned | Muni props. | Public service infra. | Private owned towns | Formal & Informal Settle. | Comm. Land | State trust land | Section 8(2)(n) (note 1) | Protect. Areas | National Monum/nts | Public benefit organs. | Mining Props. |
|---|-----|------------|---------|--------------|-------------|-------------|-------------|-----------------------|---------------------|---------------------------|------------|------------------|--------------------------|----------------|--------------------|------------------------|---------------|
| Budget Year 2017/18 | | | | | | | | | | | | | | | | | |
| Valuations: | | | | | | | | | | | | | | | | | |
| No. of properties | | 3 062 | – | 57 | 214 | 1 595 | 1 298 | 4 | – | – | – | – | – | – | – | – | – |
| No. of sectional title property values | | 41 | | | | | | | | | | | | | | | |
| No. of unreasonably difficult properties s7(2) | | 80 | | 2 | 1 | 27 | 1 | | | | | | | | | | |
| No. of supplementary valuations | | 59 021 301 | – | 1 510 000 | 1 800 000 | 9 511 000 | | | | | | | | | | | |
| Supplementary valuation (Rm) | | 80 | | 2 | 1 | 27 | 1 | | | | | | | | | | |
| No. of valuation roll amendments | | 80 | | 2 | 1 | 27 | 1 | | | | | | | | | | |
| No. of objections by rate-payers | | 80 | | 2 | 1 | 27 | 1 | | | | | | | | | | |
| No. of appeals by rate-payers | | 80 | | 2 | 1 | 27 | 1 | | | | | | | | | | |
| No. of appeals by rate-payers finalised | | | | | | | | | | | | | | | | | |
| No. of successful objections | 5 | | | | | | | | | | | | | | | | |
| No. of successful objections > 10% | 5 | | | | | | | | | | | | | | | | |
| Estimated no. of properties not valued | | | | | | | | | | | | | | | | | |
| Years since last valuation (select) | | | | | | | | | | | | | | | | | |
| Frequency of valuation (select) | | | | | | | | | | | | | | | | | |
| Method of valuation used (select) | | | | | | | | | | | | | | | | | |
| Base of valuation (select) | | | | | | | | | | | | | | | | | |
| Phasing-in properties s21 (number) | | | | | | | | | | | | | | | | | |
| Combination of rating types used? (Y/N) | | | | | | | | | | | | | | | | | |
| Flat rate used? (Y/N) | | | | | | | | | | | | | | | | | |
| Is balance rated by uniform rate/variable rate? | | | | | | | | | | | | | | | | | |
| Valuation reductions: | | | | | | | | | | | | | | | | | |
| Valuation reductions-public infrastructure (Rm) | | | | | | | | 0 | | | | | | | | | |
| Valuation reductions-nature reserves/park (Rm) | | | | | 0 | | | | | | | | | | | | |
| Valuation reductions-mineral rights (Rm) | | | | | | | | | | | | | | | | | |
| Valuation reductions-R15,000 threshold (Rm) | | 0 | | | | | | | | | | | | | | | |
| Valuation reductions-public worship (Rm) | | | | | | | | | | | | | | | | | |
| Valuation reductions-other (Rm) | 2 | 1 | | | | | | | | | | | | | | | |
| Total valuation reductions: | | | | | | | | | | | | | | | | | |
| Total value used for rating (Rm) | 6 | | | | | | | | | | | | | | | | |
| Total land value (Rm) | 6 | | | | | | | | | | | | | | | | |
| Total value of improvements (Rm) | 6 | | | | | | | | | | | | | | | | |
| Total market value (Rm) | 6 | | | | | | | | | | | | | | | | |
| Rating: | | | | | | | | | | | | | | | | | |
| Average rate | 3 | 6,400000 | | 6,400000 | 6,400000 | 6,400000 | 6,400000 | 6,400000 | | | | | | | | | |
| Rate revenue budget (R '000) | | | | | | | | | | | | | | | | | |
| Rate revenue expected to collect (R'000) | | | | | | | | | | | | | | | | | |
| Expected cash collection rate (%) | 4 | 70,0% | | 70,0% | 70,0% | 70,0% | 70,0% | 70,0% | | | | | | | | | |
| Special rating areas (R'000) | | | | | | | | | | | | | | | | | |
| Rebates, exemptions - indigent (R'000) | | | | | | | | | | | | | | | | | |
| Rebates, exemptions - pensioners (R'000) | | | | | | | | | | | | | | | | | |
| Rebates, exemptions - bona fide farm. (R'000) | | | | | 107 | | | | | | | | | | | | |
| Rebates, exemptions - other (R'000) | | 1 069 | | | | | | | | | | | | | | | |
| Phase-in reductions/discounts (R'000) | | | | | | | | | | | | | | | | | |
| Total rebates,exemptns,eductns,discs (R'000) | | | | | | | | | | | | | | | | | |

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2017-2018

EC126 Ngqushwa - Supporting Table SA13a Service Tariffs by category

| Description | Ref | Provide description of tariff structure where appropriate | 2013/14 | 2014/15 | 2015/16 | Current Year 2016/17 | 2017/18 Medium Term Revenue & Expenditure Framework | | |
|--|-----|---|---------|---------|---------|----------------------|---|------------------------|------------------------|
| | | | | | | | Budget Year 2017/18 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| | | | | | | | | | |
| Property rates (rate in the Rand) | 1 | | | | | | | | |
| Residential properties | | | | | | | 0,0090 | 0,0096 | 0,0101 |
| Residential properties - vacant land | | | | | | | 0,0090 | 0,0096 | 0,0101 |
| Formal/informal settlements | | | | | | | | - | - |
| Small holdings | | | | | | | | - | - |
| Farm properties - used | | | | | | | 0,0065 | 0,0069 | 0,0072 |
| Farm properties - not used | | | | | | | 0,0181 | 0,0191 | 0,0202 |
| Industrial properties | | | | | | | | - | - |
| Business and commercial properties | | | | | | | 0,0181 | 0,0191 | 0,0202 |
| Communal land - residential | | | | | | | | - | - |
| Communal land - small holdings | | | | | | | | - | - |
| Communal land - farm property | | | | | | | | - | - |
| Communal land - business and commercial | | | | | | | | - | - |
| Communal land - other | | | | | | | | - | - |
| State-owned properties | | | | | | | 0,0463 | 0,0489 | 0,0517 |
| Municipal properties | | | | | | | - | - | - |
| Public service infrastructure | | | | | | | 0,0023 | 0,0025 | 0,0026 |
| Privately owned towns serviced by the State trust land | | | | | | | | - | - |
| Restitution and redistribution properties | | | | | | | | | |
| Protected areas | | | | | | | | | |
| National monuments properties | | | | | | | | | |
| Exemptions, reductions and rebates (Rands) | | | | | | | | | |
| Residential properties | | | | | | | | | |
| R15 000 threshold rebate | | | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 |
| General residential rebate | | | | | | | | | |
| Indigent rebate or exemption | | | | | | | | | |
| Pensioners/social grants rebate or exemption | | | | | | | | | |
| Temporary relief rebate or exemption | | | | | | | | | |
| Bona fide farmers rebate or exemption | | | | | | | | | |
| Other rebates or exemptions | 2 | | | | | | | | |
| Waste management tariffs | | | | | | | | | |
| Domestic | | | | | | | | | |
| Street cleaning charge | | | | | | 6 | | | |
| Basic charge/fix fee | | | | | | 6 | 72 | 76,1040 | 80,3658 |
| 80l bin - once a week | | | | | | 6 | | | |
| 250l bin - once a week | | | | | | 6 | | | |

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

| Description | Ref | Provide description of tariff structure where appropriate | 2013/14 | 2014/15 | 2015/16 | Current Year 2016/17 | 2017/18 Medium Term Revenue & Expenditure Framework | | |
|---|-----|---|---------|---------|---------|----------------------|---|------------------------|------------------------|
| | | | | | | | Budget Year 2017/18 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| | | | | | | | | | |
| Exemptions, reductions and rebates (Rands) | | | | | | | | | |
| Valuation reductions-public infrastructure (Rm) | | | | | | | 8 074 | 8 074 | 8 074 |
| Valuation reductions-nature reserves/park (Rm) | | | | | | | 48 825 | 48 825 | 48 825 |
| Valuation reductions-mineral rights (Rm) | | | | | | | | | |
| Valuation reductions-R15,000 threshold (Rm) | | | | | | | 48 120 | 48 120 | 48 120 |
| Valuation reductions-public worship (Rm) | | | | | | | - | - | - |
| Valuation reductions-other (Rm) | | | | | | | 969 776 | 969 776 | 969 776 |

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2017-2018

EC126 Ngqushwa - Supporting Table SA14 Household bills

| Description | Ref | 2013/14 | 2014/15 | 2015/16 | Current Year 2016/17 | | | 2017/18 Medium Term Revenue & Expenditure Framework | | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|---------------------|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2017/18 % incr. | Budget Year 2017/18 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| Rand/cent | | | | | | | | | | | |
| Monthly Account for Household - 'Middle Income Range' | 1 | | | | | | | | | | |
| Rates and services charges: | | | | | | | | | | | |
| Property rates | | | | | | | | 6,4% | 55,77 | 58,95 | 62,26 |
| Electricity: Basic levy | | | | | | | | | | | |
| Electricity: Consumption | | | | | | | | | | | |
| Water: Basic levy | | | | | | | | | | | |
| Water: Consumption | | | | | | | | | | | |
| Sanitation | | | | | | | | | | | |
| Refuse removal | | | | | | | | 6,4% | 76,61 | 80,97 | 85,51 |
| Other | | | | | | | | | | | |
| sub-total | | - | - | - | - | - | - | - | 132,38 | 139,93 | 147,76 |
| VAT on Services | | | | | | | | | | | |
| Total large household bill: | | - | - | - | - | - | - | - | 132,38 | 139,93 | 147,76 |
| % increase/decrease | | | - | - | - | - | - | | - | 5,7% | 5,6% |
| Monthly Account for Household - 'Affordable Range' | 2 | | | | | | | | | | |
| Rates and services charges: | | | | | | | | | | | |
| Property rates | | | | | | | | 6,4% | 134,15 | 141,80 | 149,74 |
| Electricity: Basic levy | | | | | | | | | | | |
| Electricity: Consumption | | | | | | | | | | | |
| Water: Basic levy | | | | | | | | | | | |
| Water: Consumption | | | | | | | | | | | |
| Sanitation | | | | | | | | | | | |
| Refuse removal | | | | | | | | 6,4% | 76,61 | 80,97 | 85,51 |
| Other | | | | | | | | | | | |
| sub-total | | - | - | - | - | - | - | - | 210,76 | 222,77 | 235,25 |
| VAT on Services | | | | | | | | | | | |
| Total small household bill: | | - | - | - | - | - | - | - | 210,76 | 222,77 | 235,25 |
| % increase/decrease | | | - | - | - | - | - | | - | 5,7% | 5,6% |

EC126 Ngqushwa - Supporting Table SA15 Investment particulars by type

| Investment type | Ref | 2013/14 | 2014/15 | 2015/16 | Current Year 2016/17 | | | 2017/18 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2017/18 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| R thousand | | | | | | | | | | |
| Parent municipality | | | | | | | | | | |
| Securities - National Government | | | | | | | | | | |
| Listed Corporate Bonds | | | | | | | | | | |
| Deposits - Bank | | | | | | | | | | |
| Deposits - Public Investment Commissioners | | | | | | | | | | |
| Deposits - Corporation for Public Deposits | | | | | | | | | | |
| Bankers Acceptance Certificates | | | | | | | | | | |
| Negotiable Certificates of Deposit - Banks | | | | | | | | | | |
| Guaranteed Endowment Policies (sinking) | | | | | | | | | | |
| Repurchase Agreements - Banks | | | | | | | | | | |
| Municipal Bonds | | | | | | | | | | |
| Municipality sub-total | 1 | - | - | - | - | - | - | - | - | - |
| Entities | | | | | | | | | | |
| Securities - National Government | | | | | | | | | | |
| Listed Corporate Bonds | | | | | | | | | | |
| Deposits - Bank | | | | | | | | | | |
| Deposits - Public Investment Commissioners | | | | | | | | | | |
| Deposits - Corporation for Public Deposits | | | | | | | | | | |
| Bankers Acceptance Certificates | | | | | | | | | | |
| Negotiable Certificates of Deposit - Banks | | | | | | | | | | |
| Guaranteed Endowment Policies (sinking) | | | | | | | | | | |
| Repurchase Agreements - Banks | | | | | | | | | | |
| Entities sub-total | | - | - | - | - | - | - | - | - | - |
| Consolidated total: | | - | - | - | - | - | - | - | - | - |

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2017-2018

EC126 Ngqushwa - Supporting Table SA17 Borrowing

| Borrowing - Categorized by type | Ref | 2013/14 | 2014/15 | 2015/16 | Current Year 2016/17 | | | 2017/18 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2017/18 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| R thousand | | | | | | | | | | |
| Parent municipality | | | | | | | | | | |
| Annuity and Bullet Loans | | | | | | | | | | |
| Long-Term Loans (non-annuity) | | | | | | | | | | |
| Local registered stock | | | | | | | | | | |
| Installment Credit | | | | | | | | | | |
| Financial Leases | | | | | | | | 7 020 | 7 020 | 7 020 |
| PPP liabilities | | | | | | | | | | |
| Finance Granted By Cap Equipment Supplier | | | | | | | | | | |
| Marketable Bonds | | | | | | | | | | |
| Non-Marketable Bonds | | | | | | | | | | |
| Bankers Acceptances | | | | | | | | | | |
| Financial derivatives | | | | | | | | | | |
| Other Securities | | | | | | | | | | |
| Municipality sub-total | 1 | - | - | - | - | - | - | 7 020 | 7 020 | 7 020 |

EC126 Ngqushwa - Supporting Table SA18 Transfers and grant receipts

| Description | Ref | 2013/14 | 2014/15 | 2015/16 | Current Year 2016/17 | | | 2017/18 Medium Term Revenue & Expenditure Framework | | |
|---|------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2017/18 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| R thousand | | | | | | | | | | |
| RECEIPTS: | 1, 2 | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | | |
| National Government: | | - | - | - | - | - | - | 78 633 | 79 014 | 79 875 |
| Local Government Equitable Share | | | | | | | | 73 615 | 75 217 | 75 760 |
| EPWP Incentive | | | | | | | | 1 531 | | |
| Finance Management | | | | | | | | 2 345 | 2 600 | 2 860 |
| PMU | | | | | | | | 1 142 | 1 197 | 1 255 |
| Provincial Government: | | - | - | - | - | - | - | 308 | - | - |
| Sport and Recreation | | | | | | | | 308 | | |
| PMU | | | | | | | | | | |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| [insert description] | | | | | | | | | | |
| Other grant providers: | | - | - | - | - | - | - | 74 | 78 | 83 |
| Lg Seta | | | | | | | | 74 | 78 | 83 |
| | | | | | | | | - | | |
| Total Operating Transfers and Grants | 5 | - | - | - | - | - | - | 79 014 | 79 092 | 79 958 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | - | - | - | - | - | - | 24 691 | 22 742 | 23 850 |
| Municipal Infrastructure Grant (MIG) | | | | | | | | 21 691 | 22 742 | 23 850 |
| Rural Households Infrastructure | | | | | | | | 3 000 | | |
| Other capital transfers/grants [insert desc] | | | | | | | | | | |
| Provincial Government: | | - | - | - | - | - | - | - | - | - |
| Other capital transfers/grants [insert description] | | | | | | | | | | |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| [insert description] | | | | | | | | | | |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| Lg Seta | | | | | | | | | | |
| | | | | | | | | | | |
| Total Capital Transfers and Grants | 5 | - | - | - | - | - | - | 24 691 | 22 742 | 23 850 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | | - | - | - | - | - | - | 103 706 | 101 834 | 103 808 |

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2017-2018

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

| Description | Ref | 2013/14 | 2014/15 | 2015/16 | Current Year 2016/17 | | | 2017/18 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2017/18 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| R thousand | | | | | | | | | | |
| EXPENDITURE: | 1 | | | | | | | | | |
| Operating expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | - | - | - | - | - | - | 78 633 | 79 014 | 79 875 |
| Local Government Equitable Share | | | | | | | | 73 615 | 75 217 | 75 760 |
| EPWP Incentive | | | | | | | | 1 531 | | |
| Finance Management | | | | | | | | 2 345 | 2 600 | 2 860 |
| PMU | | | | | | | | 1 142 | 1 197 | 1 255 |
| Provincial Government: | | - | - | - | - | - | - | 308 | - | - |
| Sport and Recreation | | | | | | | | 308 | | |
| PMU | | | | | | | | | | |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| [insert description] | | | | | | | | | | |
| Other grant providers: | | - | - | - | - | - | - | 74 | 78 | 83 |
| Lg Seta | | | | | | | | 74 | 78 | 83 |
| Total operating expenditure of Transfers and Grants | | - | - | - | - | - | - | 79 014 | 79 092 | 79 958 |
| Capital expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | - | - | - | - | - | - | 24 691 | 22 742 | 23 850 |
| Municipal Infrastructure Grant (MIG) | | | | | | | | 21 691 | 22 742 | 23 850 |
| Rural Households Infrastructure | | | | | | | | 3 000 | | |
| Other capital transfers/grants [insert desc] | | | | | | | | | | |
| Provincial Government: | | - | - | - | - | - | - | - | - | - |
| Other capital transfers/grants [insert description] | | | | | | | | | | |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| [insert description] | | | | | | | | | | |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| Lg Seta | | | | | | | | | | |
| Total capital expenditure of Transfers and Grants | | - | - | - | - | - | - | 24 691 | 22 742 | 23 850 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | - | - | - | - | - | - | 103 706 | 101 834 | 103 808 |

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2017-2018

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

| Description | Ref | 2013/14 | 2014/15 | 2015/16 | Current Year 2016/17 | | | 2017/18 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2017/18 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| R thousand | | | | | | | | | | |
| Operating transfers and grants: | 1,3 | | | | | | | | | |
| National Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | 78 633 | 79 014 | 79 875 |
| Current year receipts | | | | | | | | 78 633 | 79 014 | 79 875 |
| Conditions met - transferred to revenue | | - | - | - | - | - | - | - | - | - |
| Conditions still to be met - transferred to liabilities | | | | | | | | | | |
| Provincial Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | 308 | | |
| Current year receipts | | | | | | | | 308 | | |
| 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 | | | | | | | | 74 | 78 | 83 |
| Current year receipts | | | | | | | | 74 | 78 | 83 |
| Conditions met - transferred to revenue | | - | - | - | - | - | - | - | - | - |
| Conditions still to be met - transferred to liabilities | | | | | | | | | | |
| Total operating transfers and grants revenue | | - | - | - | - | - | - | 79 014 | 79 092 | 79 958 |
| Total operating transfers and grants - CTBM | 2 | - | - | - | - | - | - | - | - | - |
| Capital transfers and grants: | 1,3 | | | | | | | | | |
| National Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | 24 691 | 22 742 | 23 850 |
| Current year receipts | | | | | | | | 24 691 | 22 742 | 23 850 |
| Conditions met - transferred to revenue | | - | - | - | - | - | - | - | - | - |
| 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 | 22 742 | 23 850 |
| Total capital transfers and grants - CTBM | 2 | - | - | - | - | - | - | - | - | - |
| TOTAL TRANSFERS AND GRANTS REVENUE | | - | - | - | - | - | - | 103 706 | 101 834 | 103 808 |
| TOTAL TRANSFERS AND GRANTS - CTBM | | - | - | - | - | - | - | - | - | - |

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2017-2018

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

| Description | Ref | 2013/14 | 2014/15 | 2015/16 | Current Year 2016/17 | | | | 2017/18 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2017/18 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| R thousand | | | | | | | | | | | |
| Cash Transfers to other municipalities | | | | | | | | | | | |
| <i>Insert description</i> | 1 | | | | | | | | | | |
| Total Cash Transfers To Municipalities: | | - | - | - | - | - | - | - | - | - | - |
| Cash Transfers to Entities/Other External Mechanisms | | | | | | | | | | | |
| <i>Insert description</i> | 2 | | | | | | | | | | |
| Total Cash Transfers To Entities/Ems' | | - | - | - | - | - | - | - | - | - | - |
| Cash Transfers to other Organs of State | | | | | | | | | | | |
| <i>Insert description</i> | 3 | | | | | | | | | | |
| Total Cash Transfers To Other Organs Of State: | | - | - | - | - | - | - | - | - | - | - |
| Cash Transfers to Organisations | | | | | | | | | | | |
| <i>Insert description</i> | | | | | | | | | | | |
| Total Cash Transfers To Organisations | | - | - | - | - | - | - | - | - | - | - |
| Cash Transfers to Groups of Individuals | | | | | | | | | | | |
| <i>Insert description</i> | | | | | | | | | | | |
| Total Cash Transfers To Groups Of Individuals: | | - | - | - | - | - | - | - | - | - | - |
| TOTAL CASH TRANSFERS AND GRANTS | 6 | - | - | - | - | - | - | - | - | - | - |
| Non-Cash Transfers to other municipalities | | | | | | | | | | | |
| <i>Insert description</i> | 1 | | | | | | | | | | |
| Total Non-Cash Transfers To Municipalities: | | - | - | - | - | - | - | - | - | - | - |
| Non-Cash Transfers to Entities/Other External Mechanisms | | | | | | | | | | | |
| <i>Insert description</i> | 2 | | | | | | | | | | |
| Total Non-Cash Transfers To Entities/Ems' | | - | - | - | - | - | - | - | - | - | - |
| Non-Cash Transfers to other Organs of State | | | | | | | | | | | |
| <i>Insert description</i> | 3 | | | | | | | | | | |
| Total Non-Cash Transfers To Other Organs Of State: | | - | - | - | - | - | - | - | - | - | - |
| Non-Cash Grants to Organisations | | | | | | | | | | | |
| <i>Insert description</i> | 4 | | | | | | | | | | |
| Total Non-Cash Grants To Organisations | | - | - | - | - | - | - | - | - | - | - |
| Groups of Individuals | | | | | | | | | | | |
| <i>Insert description</i> | 5 | | | | | | | | | | |
| Total Non-Cash Grants To Groups Of Individuals: | | - | - | - | - | - | - | - | - | - | - |
| TOTAL NON-CASH TRANSFERS AND GRANTS | | - | - | - | - | - | - | - | - | - | - |
| TOTAL TRANSFERS AND GRANTS | 6 | - | - | - | - | - | - | - | - | - | - |

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2017-2018

EC126 Ngqushwa - Supporting Table SA22 Summary councillor and staff benefits

| Summary of Employee and Councillor remuneration | Ref | 2013/14 | 2014/15 | 2015/16 | Current Year 2016/17 | | | 2017/18 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2017/18 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| R thousand | | A | B | C | D | E | F | G | H | I |
| Councillors (Political Office Bearers plus Other) | 1 | | | | | | | | | |
| Basic Salaries and Wages | | | | | | | | 4 313 | 4 632 | 4 975 |
| Pension and UIF Contributions | | | | | | | | 862 | 926 | 994 |
| Medical Aid Contributions | | | | | | | | 684 | 735 | 789 |
| Motor Vehicle Allowance | | | | | | | | 2 344 | 2 517 | 2 703 |
| Cellphone Allowance | | | | | | | | 605 | 650 | 698 |
| Housing Allowances | | | | | | | | | | |
| Other benefits and allowances | | | | | | | | 181 | 194 | 208 |
| Sub Total - Councillors | | - | - | - | - | - | - | 8 989 | 9 654 | 10 368 |
| % increase | 4 | | - | - | - | - | - | - | 7,4% | 7,4% |
| Senior Managers of the Municipality | 2 | | | | | | | | | |
| Basic Salaries and Wages | | | | | | | | | | |
| Pension and UIF Contributions | | | | | | | | | | |
| Medical Aid Contributions | | | | | | | | | | |
| Overtime | | | | | | | | | | |
| Performance Bonus | | | | | | | | | | |
| Motor Vehicle Allowance | 3 | | | | | | | | | |
| Cellphone Allowance | 3 | | | | | | | | | |
| Housing Allowances | 3 | | | | | | | | | |
| Other benefits and allowances | 3 | | | | | | | | | |
| Payments in lieu of leave | | | | | | | | | | |
| Long service awards | | | | | | | | | | |
| Post-retirement benefit obligations | 6 | | | | | | | - | | |
| Sub Total - Senior Managers of Municipality | | - | - | - | - | - | - | - | - | - |
| % increase | 4 | | - | - | - | - | - | - | - | - |
| Other Municipal Staff | | | | | | | | | | |
| Basic Salaries and Wages | | | | | | | | - | - | - |
| Pension and UIF Contributions | | | | | | | | - | - | - |
| Medical Aid Contributions | | | | | | | | - | - | - |
| Overtime | | | | | | | | - | - | - |
| Performance Bonus | | | | | | | | - | - | - |
| Motor Vehicle Allowance | 3 | | | | | | | - | - | - |
| Cellphone Allowance | 3 | | | | | | | - | - | - |
| Housing Allowances | 3 | | | | | | | - | - | - |
| Other benefits and allowances | 3 | | | | | | | - | - | - |
| Payments in lieu of leave | | | | | | | | - | - | - |
| Long service awards | | | | | | | | - | - | - |
| Post-retirement benefit obligations | 6 | | | | | | | - | - | - |
| Sub Total - Other Municipal Staff | | - | - | - | - | - | - | - | - | - |
| % increase | 4 | | - | - | - | - | - | - | - | - |
| Total Parent Municipality | | - | - | - | - | - | - | 8 989 | 9 654 | 10 368 |

EC126 Ngqushwa - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

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NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2017-2018

EC126 Ngqushwa - Supporting Table SA24 Summary of personnel numbers

| Summary of Personnel Numbers | | Ref | 2015/16 | | | Current Year 2016/17 | | | Budget Year 2017/18 | | |
|---|--|-------|-----------|---------------------|--------------------|----------------------|---------------------|--------------------|---------------------|---------------------|--------------------|
| Number | | 1,2 | Positions | Permanent employees | Contract employees | Positions | Permanent employees | Contract employees | Positions | Permanent employees | Contract employees |
| Municipal Council and Boards of Municipal Entities | | | | | | | | | | | |
| Councillors (Political Office Bearers plus Other Councillors) | | 4 | | | | | | | 27 | – | 27 |
| Board Members of municipal entities | | 5 | | | | | | | | | |
| Municipal employees | | | | | | | | | | | |
| Municipal Manager and Senior Managers | | 3 | | | | | | | 6 | – | 6 |
| Other Managers | | 7 | | | | | | | 20 | 15 | 5 |
| Professionals | | | – | – | – | – | – | – | 3 | 3 | – |
| Finance | | | | | | | | | 2 | 2 | – |
| Spatial/town planning | | | | | | | | | | | |
| Information Technology | | | | | | | | | 1 | 1 | – |
| Roads | | | | | | | | | | | |
| Electricity | | | | | | | | | | | |
| Water | | | | | | | | | | | |
| Sanitation | | | | | | | | | | | |
| Refuse | | | | | | | | | | | |
| Other | | | | | | | | | | | |
| Technicians | | | – | – | – | – | – | – | 32 | 32 | – |
| Finance | | | | | | | | | | | |
| Spatial/town planning | | | | | | | | | 1 | 1 | – |
| Information Technology | | | | | | | | | 3 | 3 | – |
| Roads | | | | | | | | | – | – | – |
| Electricity | | | | | | | | | | | |
| Water | | | | | | | | | | | |
| Sanitation | | | | | | | | | | | |
| Refuse | | | | | | | | | | | |
| Other | | | | | | | | | 28 | 28 | – |
| Clerks (Clerical and administrative) | | | | | | | | | 66 | 64 | 2 |
| Service and sales workers | | | | | | | | | | | |
| Skilled agricultural and fishery workers | | | | | | | | | | | |
| Craft and related trades | | | | | | | | | | | |
| Plant and Machine Operators | | | | | | | | | 14 | 14 | – |
| Elementary Occupations | | | | | | | | | 77 | 77 | – |
| TOTAL PERSONNEL NUMBERS | | 9 | – | – | – | – | – | – | 245 | 205 | 40 |
| % increase | | | | | | | | | – | – | – |
| Total municipal employees headcount | | 6, 10 | | | | | | | | | |
| Finance personnel headcount | | 8, 10 | | | | | | | 26 | 24 | 2 |
| Human Resources personnel headcount | | 8, 10 | | | | | | | 7 | 7 | – |

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2017-2018

EC126 Ngqushwa - Supporting Table SA25 Budgeted monthly revenue and expenditure

| Description | 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 |
| Revenue By Source | | | | | | | | | | | | | | | | |
| Property rates | | 1 945 | 1 528 | 1 528 | 1 528 | 1 528 | 1 528 | 1 528 | 1 528 | 1 528 | 1 528 | 1 528 | 6 111 | 23 338 | 24 715 | 26 149 |
| Service charges - electricity revenue | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 717 | 760 | 804 |
| Service charges - other | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 547 | 580 | 613 |
| Interest earned - external investments | | 214 | 214 | 214 | 214 | 214 | 214 | 214 | 214 | 214 | 214 | 214 | 214 | 2 566 | 2 717 | 2 875 |
| Interest earned - outstanding debtors | | 344 | 344 | 344 | 344 | 344 | 344 | 344 | 344 | 344 | 344 | 344 | 344 | 4 125 | 4 368 | 4 621 |
| Dividends received | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 836 | 885 | 936 |
| Licences and permits | | 148 | 148 | 148 | 148 | 148 | 148 | 148 | 148 | 148 | 148 | 148 | 148 | 1 773 | 1 878 | 1 987 |
| Agency services | | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 483 | 512 | 542 |
| Transfers and subsidies | | 6 585 | 6 585 | 6 585 | 6 585 | 6 585 | 6 585 | 6 585 | 6 585 | 6 585 | 6 585 | 6 585 | 6 585 | 79 014 | 79 092 | 79 958 |
| Other revenue | | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 277 | 293 | 310 |
| Gains on disposal of PPE | | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 372 | 394 | 417 |
| Total Revenue (excluding capital transfers and contributions) | | 9 504 | 9 087 | 9 087 | 9 087 | 9 087 | 9 087 | 9 087 | 9 087 | 9 087 | 9 087 | 9 087 | 13 670 | 114 049 | 116 193 | 119 211 |
| Expenditure By Type | | | | | | | | | | | | | | | | |
| Employee related costs | | 5 232 | 5 232 | 5 232 | 5 232 | 5 232 | 5 232 | 5 232 | 5 232 | 5 232 | 5 232 | 5 232 | 5 232 | 62 784 | 66 489 | 70 345 |
| Remuneration of councillors | | 749 | 749 | 749 | 749 | 749 | 749 | 749 | 749 | 749 | 749 | 749 | 749 | 9 869 | 10 368 | 10 868 |
| Debt impairment | | 267 | 267 | 267 | 267 | 267 | 267 | 267 | 267 | 267 | 267 | 267 | 267 | 3 200 | 3 382 | 3 572 |
| Depreciation & asset impairment | | 1 658 | 1 658 | 1 658 | 1 658 | 1 658 | 1 658 | 1 658 | 1 658 | 1 658 | 1 658 | 1 658 | 1 658 | 19 898 | 21 032 | 22 210 |
| Finance charges | | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 881 | 931 | 983 |
| Bulk purchases | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other materials | | 170 | 170 | 170 | 170 | 170 | 170 | 170 | 170 | 170 | 170 | 170 | 170 | 2 036 | 1 953 | 2 063 |
| Contracted services | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other expenditure | | 3 280 | 2 863 | 2 863 | 2 863 | 2 863 | 2 863 | 2 863 | 2 863 | 2 863 | 2 863 | 2 863 | 7 443 | 39 356 | 55 602 | 59 214 |
| Loss on disposal of PPE | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditure | | 11 429 | 11 012 | 11 012 | 11 012 | 11 012 | 11 012 | 11 012 | 11 012 | 11 012 | 11 012 | 11 012 | 15 592 | 137 144 | 159 043 | 168 755 |
| Surplus/(Deficit) | | (1 925) | (1 925) | (1 925) | (1 925) | (1 925) | (1 925) | (1 925) | (1 925) | (1 925) | (1 925) | (1 925) | (1 922) | (23 095) | (42 850) | (49 544) |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | 2 058 | 2 058 | 2 058 | 2 058 | 2 058 | 2 058 | 2 058 | 2 058 | 2 058 | 2 058 | 2 058 | 2 058 | 24 691 | 22 742 | 23 850 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (in-kind - all) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | 133 | 133 | 133 | 133 | 133 | 133 | 133 | 133 | 133 | 133 | 133 | 136 | 1 596 | (20 108) | (25 694) |
| Taxation | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Attributable to minorities | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of surplus/ (deficit) of associate | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 1 | 133 | 133 | 133 | 133 | 133 | 133 | 133 | 133 | 133 | 133 | 133 | 136 | 1 596 | (20 108) | (25 694) |

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

| Description | 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 |
| Revenue by Vote | | | | | | | | | | | | | | | | |
| Vote 1 - Council General | | 9 474 | 9 474 | 9 474 | 9 474 | 9 474 | 9 474 | 9 474 | 9 474 | 9 474 | 9 474 | 9 474 | 9 474 | 113 690 | 112 407 | 114 994 |
| Vote 2 - Municipal Manager | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 3 - Budget and Treasury | | 2 021 | 1 605 | 1 605 | 1 605 | 1 605 | 1 605 | 1 605 | 1 605 | 1 605 | 1 605 | 1 605 | 6 187 | 24 254 | 25 685 | 27 175 |
| Vote 4 - Corporate Services | | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 74 | 78 | 83 |
| Vote 5 - Community & Social Services | | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 722 | 765 | 809 |
| 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] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | | 11 562 | 11 145 | 11 145 | 11 145 | 11 145 | 11 145 | 11 145 | 11 145 | 11 145 | 11 145 | 11 145 | 15 728 | 138 740 | 138 935 | 143 061 |
| Expenditure by Vote to be appropriated | | | | | | | | | | | | | | | | |
| Vote 1 - Council General | | 1 384 | 1 384 | 1 384 | 1 384 | 1 384 | 1 384 | 1 384 | 1 384 | 1 384 | 1 384 | 1 384 | 1 384 | 16 608 | 14 247 | 15 212 |
| Vote 2 - Municipal Manager | | 1 228 | 1 228 | 1 228 | 1 228 | 1 228 | 1 228 | 1 228 | 1 228 | 1 228 | 1 228 | 1 228 | 1 228 | 14 742 | 22 931 | 24 730 |
| Vote 3 - Budget and Treasury | | 4 025 | 3 609 | 3 609 | 3 609 | 3 609 | 3 609 | 3 609 | 3 609 | 3 609 | 3 609 | 3 609 | 8 189 | 48 303 | 51 420 | 54 556 |
| Vote 4 - Corporate Services | | 1 580 | 1 580 | 1 580 | 1 580 | 1 580 | 1 580 | 1 580 | 1 580 | 1 580 | 1 580 | 1 580 | 1 580 | 18 962 | 24 273 | 25 839 |
| Vote 5 - Community & Social Services | | 2 224 | 2 224 | 2 224 | 2 224 | 2 224 | 2 224 | 2 224 | 2 224 | 2 224 | 2 224 | 2 224 | 2 224 | 26 690 | 31 801 | 33 113 |
| Vote 6 - Technical services | | - | - | - | - | - | - | - | - | - | - | - | - | 11 839 | 14 370 | 15 305 |
| 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 | | 10 442 | 10 026 | 10 026 | 10 026 | 10 026 | 10 026 | 10 026 | 10 026 | 10 026 | 10 026 | 10 026 | 26 444 | 137 144 | 159 043 | 168 755 |
| Surplus/(Deficit) before assoc. | | 1 120 | 1 119 | 1 119 | 1 119 | 1 119 | 1 119 | 1 119 | 1 119 | 1 119 | 1 119 | 1 119 | (10 716) | 1 596 | (20 108) | (25 694) |
| Taxation | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Attributable to minorities | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of surplus/ (deficit) of associate | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 1 | 1 120 | 1 119 | 1 119 | 1 119 | 1 119 | 1 119 | 1 119 | 1 119 | 1 119 | 1 119 | 1 119 | (10 716) | 1 596 | (20 108) | (25 694) |

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2017-2018

EC126 Ngqushwa - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

| Description | 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 |
| Revenue - Functional | | | | | | | | | | | | | | | | |
| <i>Governance and administration</i> | | 11 501 | 11 085 | 11 085 | 11 085 | 11 085 | 11 085 | 11 085 | 11 085 | 11 085 | 11 085 | 11 085 | 15 668 | 138 017 | 138 170 | 142 251 |
| Executive and council | | 9 474 | 9 474 | 9 474 | 9 474 | 9 474 | 9 474 | 9 474 | 9 474 | 9 474 | 9 474 | 9 474 | 9 474 | 113 690 | 112 407 | 114 994 |
| Finance and administration | | 2 027 | 1 611 | 1 611 | 1 611 | 1 611 | 1 611 | 1 611 | 1 611 | 1 611 | 1 611 | 1 611 | 6 194 | 24 328 | 25 763 | 27 257 |
| Internal audit | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 |
| Community and social services | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 |
| Sport and recreation | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public safety | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 4 | 4 |
| Planning and development | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 4 | 4 |
| Road transport | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 717 | 760 | 804 |
| Energy sources | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water management | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste water management | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste management | | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 717 | 760 | 804 |
| <i>Other</i> | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | | 11 562 | 11 145 | 11 145 | 11 145 | 11 145 | 11 145 | 11 145 | 11 145 | 11 145 | 11 145 | 11 145 | 15 728 | 138 740 | 138 935 | 143 061 |
| Expenditure - Functional | | | | | | | | | | | | | | | | |
| <i>Governance and administration</i> | | 8 371 | 9 462 | 9 462 | 9 462 | 9 462 | 9 462 | 9 462 | 9 462 | 9 462 | 9 462 | 9 462 | (2 542) | 100 448 | 114 841 | 122 451 |
| Executive and council | | 2 345 | 2 345 | 2 345 | 2 345 | 2 345 | 2 345 | 2 345 | 2 345 | 2 345 | 2 345 | 2 345 | 2 345 | 28 142 | 33 760 | 36 300 |
| Finance and administration | | 5 758 | 6 850 | 6 850 | 6 850 | 6 850 | 6 850 | 6 850 | 6 850 | 6 850 | 6 850 | 6 850 | (5 155) | 69 099 | 77 662 | 82 509 |
| Internal audit | | 267 | 267 | 267 | 267 | 267 | 267 | 267 | 267 | 267 | 267 | 267 | 267 | 3 207 | 3 418 | 3 641 |
| <i>Community and public safety</i> | | 955 | 955 | 955 | 955 | 955 | 955 | 955 | 955 | 955 | 955 | 955 | 955 | 11 464 | 13 799 | 14 273 |
| Community and social services | | 331 | 331 | 331 | 331 | 331 | 331 | 331 | 331 | 331 | 331 | 331 | 331 | 3 968 | 5 142 | 5 170 |
| Sport and recreation | | 432 | 432 | 432 | 432 | 432 | 432 | 432 | 432 | 432 | 432 | 432 | 432 | 5 184 | 5 562 | 5 967 |
| Public safety | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | | 193 | 193 | 193 | 193 | 193 | 193 | 193 | 193 | 193 | 193 | 193 | 193 | 2 311 | 3 094 | 3 135 |
| Health | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | 1 164 | 1 164 | 1 164 | 1 164 | 1 164 | 1 164 | 1 164 | 1 164 | 1 164 | 1 164 | 1 164 | 1 164 | 13 967 | 17 089 | 17 920 |
| Planning and development | | 495 | 495 | 495 | 495 | 495 | 495 | 495 | 495 | 495 | 495 | 495 | 495 | 5 942 | 7 375 | 7 577 |
| Road transport | | 669 | 669 | 669 | 669 | 669 | 669 | 669 | 669 | 669 | 669 | 669 | 669 | 8 025 | 9 714 | 10 343 |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | 769 | 769 | 769 | 769 | 769 | 769 | 769 | 769 | 769 | 769 | 769 | 769 | 9 225 | 10 599 | 11 314 |
| Energy sources | | 165 | 165 | 165 | 165 | 165 | 165 | 165 | 165 | 165 | 165 | 165 | 165 | 1 980 | 2 688 | 2 848 |
| Water management | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste water management | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste management | | 604 | 604 | 604 | 604 | 604 | 604 | 604 | 604 | 604 | 604 | 604 | 604 | 7 245 | 7 912 | 8 465 |
| <i>Other</i> | | 170 | 170 | 170 | 170 | 170 | 170 | 170 | 170 | 170 | 170 | 170 | 170 | 2 039 | 2 716 | 2 798 |
| Total Expenditure - Functional | | 11 429 | 12 520 | 12 520 | 12 520 | 12 520 | 12 520 | 12 520 | 12 520 | 12 520 | 12 520 | 12 520 | 516 | 137 144 | 159 043 | 168 755 |
| Surplus/(Deficit) before assoc. | | 133 | (1 375) | (1 375) | (1 375) | (1 375) | (1 375) | (1 375) | (1 375) | (1 375) | (1 375) | (1 375) | 15 212 | 1 596 | (20 108) | (25 694) |
| Share of surplus/ (deficit) of associate | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 1 | 133 | (1 375) | (1 375) | (1 375) | (1 375) | (1 375) | (1 375) | (1 375) | (1 375) | (1 375) | (1 375) | 15 212 | 1 596 | (20 108) | (25 694) |

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

| Description | Ref | Budget Year 2017/18 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|-----|---------------------|--------|-------|---------|-------|-------|---------|-------|-------|-------|-------|-------|---|------------------------|------------------------|
| | | July | August | Sept. | October | Nov. | Dec. | January | Feb. | March | April | May | June | Budget Year 2017/18 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| Multi-year expenditure to be appropriated | 1 | | | | | | | | | | | | | | | |
| Vote 1 - Council General | | | | | | | | | | | | | | - | - | - |
| Vote 2 - Municipal Manager | | | | | | | | | | | | | | - | - | - |
| Vote 3 - Budget and Treasury | | | | | | | | | | | | | | - | - | - |
| Vote 4 - Corporate Services | | | | | | | | | | | | | | - | - | - |
| Vote 5 - Community & Social 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 | 2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Single-year expenditure to be appropriated | | | | | | | | | | | | | | | | |
| Vote 1 - Council General | | | | | | | | | | | | | | - | - | - |
| Vote 2 - Municipal Manager | | | | | | | | | | | | | | - | - | - |
| Vote 3 - Budget and Treasury | | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 633 | 671 | - |
| Vote 4 - Corporate Services | | 277 | 277 | 277 | 277 | 277 | 277 | 277 | 277 | 277 | 277 | 277 | 277 | 3 323 | 2 376 | 1 500 |
| Vote 5 - Community & Social Services | | 138 | 138 | 138 | 138 | 138 | 138 | 138 | 138 | 138 | 138 | 138 | 138 | 1 652 | 569 | 590 |
| Vote 6 - Technical services | | 2 066 | 2 066 | 2 066 | 2 066 | 2 066 | 2 066 | 2 066 | 2 066 | 2 066 | 2 066 | 2 066 | 2 066 | 24 793 | 22 843 | 23 951 |
| 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 | 2 | 2 533 | 2 533 | 2 533 | 2 533 | 2 533 | 2 533 | 2 533 | 2 533 | 2 533 | 2 533 | 2 533 | 2 533 | 30 401 | 26 460 | 26 041 |
| Total Capital Expenditure | 2 | 2 533 | 2 533 | 2 533 | 2 533 | 2 533 | 2 533 | 2 533 | 2 533 | 2 533 | 2 533 | 2 533 | 2 533 | 30 401 | 26 460 | 26 041 |

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2017-2018

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

| Description | Ref | Budget Year 2017/18 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|-----|---------------------|--------|-------|---------|-------|-------|---------|-------|-------|-------|-------|---------|---|------------------------|------------------------|
| | | July | August | Sept. | October | Nov. | Dec. | January | Feb. | March | April | May | June | Budget Year 2017/18 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| R thousand | | | | | | | | | | | | | | | | |
| Capital Expenditure - Functional | 1 | | | | | | | | | | | | | | | |
| Governance and administration | | 330 | 254 | 125 | - | - | - | - | - | - | - | - | 3 247 | 3 956 | 3 047 | 1 500 |
| Executive and council | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | | 330 | 254 | 125 | - | - | - | - | - | - | - | - | 3 247 | 3 956 | 3 047 | 1 500 |
| Internal audit | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 107 | 107 | 107 | 107 | 107 | 107 | 107 | 107 | 107 | 107 | 107 | 107 | 1 287 | 418 | 590 |
| Community and social services | | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 350 | - | - |
| Sport and recreation | | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 618 | 80 | 590 |
| Public safety | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 319 | 338 | - |
| Health | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 1 846 | 1 846 | 1 846 | 1 846 | 1 846 | 1 846 | 1 846 | 1 846 | 1 846 | 1 846 | 1 846 | 1 846 | 22 158 | 22 995 | 23 951 |
| Planning and development | | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 365 | 151 | - |
| Road transport | | 1 816 | 1 816 | 1 816 | 1 816 | 1 816 | 1 816 | 1 816 | 1 816 | 1 816 | 1 816 | 1 816 | 1 816 | 21 793 | 22 843 | 23 951 |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading services | | 250 | 1 000 | 1 000 | 1 000 | 1 000 | 1 000 | 1 000 | 1 000 | 1 000 | 1 000 | 1 000 | (7 250) | 3 000 | - | - |
| Energy sources | | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 3 000 | - | - |
| Water management | | - | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | (2 500) | - | - | - |
| Waste water management | | - | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | (2 500) | - | - | - |
| Waste management | | - | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | (2 500) | - | - | - |
| Other | | - | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | (2 500) | - | - | - |
| Total Capital Expenditure - Functional | 2 | 2 533 | 3 458 | 3 329 | 3 204 | 3 204 | 3 204 | 3 204 | 3 204 | 3 204 | 3 204 | 3 204 | (4 549) | 30 401 | 26 460 | 26 041 |
| Funded by: | | | | | | | | | | | | | | | | |
| National Government | | 2 058 | 2 058 | 2 058 | 2 058 | 2 058 | 2 058 | 2 058 | 2 058 | 2 058 | 2 058 | 2 058 | 2 058 | 24 691 | 22 742 | 23 850 |
| Provincial Government | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | 2 058 | 2 058 | 2 058 | 2 058 | 2 058 | 2 058 | 2 058 | 2 058 | 2 058 | 2 058 | 2 058 | 2 058 | 24 691 | 22 742 | 23 850 |
| Public contributions & donations | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | 476 | 476 | 476 | 476 | 476 | 476 | 476 | 476 | 476 | 476 | 476 | 476 | 5 710 | 3 717 | 2 191 |
| Total Capital Funding | | 2 533 | 2 533 | 2 533 | 2 533 | 2 533 | 2 533 | 2 533 | 2 533 | 2 533 | 2 533 | 2 533 | 2 533 | 30 401 | 26 460 | 26 041 |

EC126 Ngqushwa - Supporting Table SA30 Budgeted monthly cash flow

| MONTHLY CASH FLOWS | R thousand | 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 |
| Cash Receipts By Source | | | | | | | | | | | | | | | | |
| Property rates | | 1 167 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 917 | 6 001 | 16 337 | 17 301 | 18 304 |
| Service charges - electricity revenue | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 430 | 456 | 482 |
| Service charges - other | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 328 | 348 | 368 |
| Interest earned - external investments | | 214 | 214 | 214 | 214 | 214 | 214 | 214 | 214 | 214 | 214 | 214 | 214 | 2 566 | 2 717 | 2 875 |
| Interest earned - outstanding debtors | | 5 291 | 5 291 | 5 291 | 5 291 | 5 291 | 5 291 | 5 291 | 5 291 | 5 291 | 5 291 | 5 291 | (40 080) | 18 125 | 19 194 | 20 307 |
| Dividends received | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 501 | 531 | 562 |
| Licences and permits | | 89 | 89 | 89 | 89 | 89 | 89 | 89 | 89 | 89 | 89 | 89 | 89 | 1 152 | 1 220 | 1 291 |
| Agency services | | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 483 | 512 | 542 |
| Transfer receipts - operational | | 26 338 | - | - | - | 26 338 | - | - | - | 26 338 | - | - | - | 79 014 | 83 676 | 88 529 |
| Other revenue | | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 207 | 220 | 232 |
| Cash Receipts by Source | | 33 258 | 6 670 | 6 670 | 6 670 | 33 008 | 6 670 | 6 670 | 6 670 | 33 008 | 6 670 | 6 670 | (33 487) | 119 145 | 126 175 | 133 493 |
| Other Cash Flows by Source | | | | | | | | | | | | | | | | |
| Transfer receipts - capital | | 8 230 | - | - | - | 8 230 | - | - | - | 8 230 | - | - | - | 24 691 | 22 742 | 23 850 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all) | | - | - | - | - | - | - | 372 | - | - | - | - | - | 372 | - | - |
| Proceeds on disposal of PPE | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 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 Source | | 41 488 | 6 670 | 6 670 | 6 670 | 41 238 | 6 670 | 7 042 | 6 670 | 41 238 | 6 670 | 6 670 | (33 487) | 144 209 | 148 917 | 157 342 |
| Cash Payments by Type | | | | | | | | | | | | | | | | |
| Employee related costs | | 5 232 | 5 232 | 5 232 | 5 232 | 5 232 | 5 232 | 5 232 | 5 232 | 5 232 | 5 232 | 5 232 | 5 232 | 62 784 | 66 489 | 70 345 |
| Remuneration of councillors | | 749 | 749 | 749 | 749 | 749 | 749 | 749 | 749 | 749 | 749 | 749 | 749 | 8 989 | 9 654 | 10 368 |
| Finance charges | | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 881 | 931 | 983 |
| Bulk purchases - Electricity | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Bulk purchases - Water & Sewer | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other materials | | 1 018 | 1 018 | 1 018 | 1 018 | 1 018 | 1 018 | 1 018 | 1 018 | 1 018 | 1 018 | 1 018 | (9 162) | 2 036 | 1 953 | 2 063 |
| Contracted services | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants - other municipalities | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants - other | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other expenditure | | 3 280 | 2 863 | 2 863 | 2 863 | 2 863 | 2 863 | 2 863 | 2 863 | 2 863 | 2 863 | 2 863 | 7 443 | 39 356 | 55 602 | 59 214 |
| Cash Payments by Type | | 10 352 | 9 936 | 9 936 | 9 936 | 9 936 | 9 936 | 9 936 | 9 936 | 9 936 | 9 936 | 9 936 | 4 336 | 114 046 | 134 629 | 142 973 |
| Other Cash Flows/Payments by Type | | | | | | | | | | | | | | | | |
| Capital assets | | 2 533 | 2 058 | 2 058 | 2 058 | 2 058 | 2 058 | 2 058 | 2 058 | 2 058 | 2 058 | 2 058 | 7 291 | 30 401 | 26 460 | 26 041 |
| Repayment of borrowing | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Cash Flows/Payments | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Cash Payments by Type | | 12 886 | 11 993 | 11 993 | 11 993 | 11 993 | 11 993 | 11 993 | 11 993 | 11 993 | 11 993 | 11 993 | 11 628 | 144 447 | 161 088 | 169 014 |
| NET INCREASE/(DECREASE) IN CASH HELD | | 28 603 | (5 324) | (5 324) | (5 324) | 29 245 | (5 324) | (4 951) | (5 324) | 29 245 | (5 324) | (5 324) | (45 115) | (238) | (12 172) | (11 672) |
| Cash/cash equivalents at the monthly year begin: | | 1 201 | 29 804 | 24 480 | 19 157 | 13 833 | 43 078 | 37 755 | 32 804 | 27 480 | 56 725 | 51 402 | 46 078 | 1 201 | 963 | (11 209) |
| Cash/cash equivalents at the monthly year end: | | 29 804 | 24 480 | 19 157 | 13 833 | 43 078 | 37 755 | 32 804 | 27 480 | 56 725 | 51 402 | 46 078 | 963 | 963 | (11 209) | (22 880) |

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2017-2018

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

| Description | Ref | 2013/14 | 2014/15 | 2015/16 | Current Year 2016/17 | | | 2017/18 Medium Term Revenue & Expenditure Framework | | |
|---|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2017/18 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| R thousand | 1 | | | | | | | | | |
| Capital expenditure on new assets by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | - | - | - | - | - | - | 19 370 | 15 428 | 15 228 |
| Roads Infrastructure | | - | - | - | - | - | - | 16 370 | 15 428 | 15 228 |
| Roads | | | | | | | | 16 370 | 15 428 | 15 228 |
| Road Structures | | | | | | | | - | | |
| Road Furniture | | | | | | | | | | |
| Capital Spares | | | | | | | | | | |
| Storm water Infrastructure | | - | - | - | - | - | - | - | - | - |
| Drainage Collection | | | | | | | | | | |
| Storm water Conveyance | | | | | | | | | | |
| Attenuation | | | | | | | | | | |
| Electrical Infrastructure | | - | - | - | - | - | - | 3 000 | - | - |
| Power Plants | | | | | | | | | | |
| HV Substations | | | | | | | | | | |
| HV Switching Station | | | | | | | | | | |
| HV Transmission Conductors | | | | | | | | 3 000 | | |
| MV Substations | | | | | | | | | | |
| MV Switching Stations | | | | | | | | | | |
| MV Networks | | | | | | | | | | |
| LV Networks | | | | | | | | | | |
| Capital Spares | | | | | | | | | | |
| Water Supply Infrastructure | | - | - | - | - | - | - | - | - | - |
| Dams and Weirs | | | | | | | | | | |
| Boreholes | | | | | | | | | | |
| Reservoirs | | | | | | | | | | |
| Pump Stations | | | | | | | | | | |
| Water Treatment Works | | | | | | | | | | |
| Bulk Mains | | | | | | | | | | |
| Distribution | | | | | | | | | | |
| Distribution Points | | | | | | | | | | |
| PRV Stations | | | | | | | | | | |
| Capital Spares | | | | | | | | | | |
| Sanitation Infrastructure | | - | - | - | - | - | - | - | - | - |
| Pump Station | | | | | | | | | | |
| Reticulation | | | | | | | | | | |
| Waste Water Treatment Works | | | | | | | | | | |
| Outfall Sewers | | | | | | | | | | |
| Toilet Facilities | | | | | | | | | | |
| Capital Spares | | | | | | | | | | |
| Solid Waste Infrastructure | | - | - | - | - | - | - | - | - | - |
| Landfill Sites | | | | | | | | | | |
| Waste Transfer Stations | | | | | | | | | | |
| Waste Processing Facilities | | | | | | | | | | |
| Waste Drop-off Points | | | | | | | | | | |
| Waste Separation Facilities | | | | | | | | | | |
| Electricity Generation Facilities | | | | | | | | | | |
| Capital Spares | | | | | | | | | | |
| Rail Infrastructure | | - | - | - | - | - | - | - | - | - |
| Rail Lines | | | | | | | | | | |
| Rail Structures | | | | | | | | | | |
| Rail Furniture | | | | | | | | | | |
| Drainage Collection | | | | | | | | | | |
| Storm water Conveyance | | | | | | | | | | |
| Attenuation | | | | | | | | | | |
| MV Substations | | | | | | | | | | |
| LV Networks | | | | | | | | | | |
| Capital Spares | | | | | | | | | | |
| Coastal Infrastructure | | - | - | - | - | - | - | - | - | - |
| Sand Pumps | | | | | | | | | | |
| Piers | | | | | | | | | | |
| Revetments | | | | | | | | | | |
| Promenades | | | | | | | | | | |
| Capital Spares | | | | | | | | | | |
| Information and Communication Infrastructure | | - | - | - | - | - | - | - | - | - |
| Data Centres | | | | | | | | | | |
| Core Layers | | | | | | | | | | |
| Distribution Layers | | | | | | | | | | |

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2017-2018

| | | | | | | | | | |
|---|---|---|---|---|---|---|--------|--------|--------|
| Community Assets | - | - | - | - | - | - | 6 429 | 6 429 | 6 210 |
| Community Facilities | - | - | - | - | - | - | 6 429 | 6 429 | 6 210 |
| Halls | | | | | | | 6 064 | 6 064 | 5 845 |
| Centres | | | | | | | | | |
| Crèches | | | | | | | | | |
| Clinics/Care Centres | | | | | | | | | |
| Fire/Ambulance Stations | | | | | | | | | |
| Testing Stations | | | | | | | | | |
| Museums | | | | | | | | | |
| Galleries | | | | | | | | | |
| Theatres | | | | | | | | | |
| Libraries | | | | | | | | | |
| Cemeteries/Crematoria | | | | | | | 365 | 365 | 365 |
| Police | | | | | | | | | |
| Parks | | | | | | | | | |
| Public Open Space | | | | | | | | | |
| Nature Reserves | | | | | | | | | |
| Public Ablution Facilities | | | | | | | | | |
| Markets | | | | | | | | | |
| Stalls | | | | | | | | | |
| Abattoirs | | | | | | | | | |
| Airports | | | | | | | | | |
| Taxi Ranks/Bus Terminals | | | | | | | | | |
| Capital Spares | | | | | | | | | |
| Sport and Recreation Facilities | - | - | - | - | - | - | - | - | - |
| Other assets | - | - | - | - | - | - | 319 | 319 | 319 |
| Operational Buildings | - | - | - | - | - | - | - | - | - |
| Municipal Offices | | | | | | | | | |
| Pay/Enquiry Points | | | | | | | | | |
| Building Plan Offices | | | | | | | | | |
| Workshops | | | | | | | | | |
| Yards | | | | | | | | | |
| Stores | | | | | | | | | |
| Laboratories | | | | | | | | | |
| Training Centres | | | | | | | | | |
| Manufacturing Plant | | | | | | | | | |
| Depots | | | | | | | | | |
| Capital Spares | | | | | | | | | |
| Housing | - | - | - | - | - | - | 319 | 319 | 319 |
| Staff Housing | | | | | | | | | |
| Social Housing | | | | | | | 319 | 319 | 319 |
| Capital Spares | | | | | | | | | |
| Biological or Cultivated Assets | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | | | | | | | | | |
| Intangible Assets | - | - | - | - | - | - | 674 | 674 | 674 |
| Servitudes | | | | | | | | | |
| Licences and Rights | - | - | - | - | - | - | 674 | 674 | 674 |
| Water Rights | | | | | | | | | |
| Effluent Licenses | | | | | | | | | |
| Solid Waste Licenses | | | | | | | | | |
| Computer Software and Applications | | | | | | | 674 | 674 | 674 |
| Load Settlement Software Applications | | | | | | | | | |
| Unspecified | | | | | | | | | |
| Computer Equipment | - | - | - | - | - | - | 61 | 61 | 61 |
| Computer Equipment | | | | | | | 61 | 61 | 61 |
| Furniture and Office Equipment | - | - | - | - | - | - | 256 | 256 | 256 |
| Furniture and Office Equipment | | | | | | | 256 | 256 | 256 |
| Machinery and Equipment | - | - | - | - | - | - | 882 | 882 | 882 |
| Machinery and Equipment | | | | | | | 882 | 882 | 882 |
| Transport Assets | - | - | - | - | - | - | 2 400 | 2 400 | 2 400 |
| Transport Assets | | | | | | | 2 400 | 2 400 | 2 400 |
| Libraries | - | - | - | - | - | - | - | - | - |
| Libraries | | | | | | | | | |
| Zoo's, Marine and Non-biological Animals | - | - | - | - | - | - | 10 | 10 | 10 |
| Zoo's, Marine and Non-biological Animals | | | | | | | 10 | 10 | 10 |
| Total Capital Expenditure on new assets | 1 | - | - | - | - | - | 30 401 | 26 460 | 26 041 |

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2017-2018

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

| Description | Ref | 2013/14 | 2014/15 | 2015/16 | Current Year 2016/17 | | | 2017/18 Medium Term Revenue & Expenditure Framework | | |
|---|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2017/18 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| R thousand | 1 | | | | | | | | | |
| Repairs and maintenance expenditure by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | - | - | - | - | - | - | - | - | - |
| Other assets | | - | - | - | - | - | - | 461 | 1 001 | 1 027 |
| Operational Buildings | | - | - | - | - | - | - | 461 | 1 001 | 1 027 |
| Municipal Offices | | | | | | | | 461 | 1 001 | 1 027 |
| Pay/Enquiry Points | | | | | | | | | | |
| Building Plan Offices | | | | | | | | | | |
| Workshops | | | | | | | | | | |
| Yards | | | | | | | | | | |
| Stores | | | | | | | | | | |
| Laboratories | | | | | | | | | | |
| Training Centres | | | | | | | | | | |
| Manufacturing Plant | | | | | | | | | | |
| Depots | | | | | | | | | | |
| Capital Spares | | | | | | | | | | |
| Housing | | - | - | - | - | - | - | - | - | - |
| Staff Housing | | | | | | | | | | |
| Social Housing | | | | | | | | | | |
| Capital Spares | | | | | | | | | | |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | | | | | | | | | | |
| Intangible Assets | | - | - | - | - | - | - | - | - | - |
| Servitudes | | | | | | | | | | |
| Licences and Rights | | - | - | - | - | - | - | - | - | - |
| Water Rights | | | | | | | | | | |
| Effluent Licenses | | | | | | | | | | |
| Solid Waste Licenses | | | | | | | | | | |
| Computer Software and Applications | | | | | | | | | | |
| Load Settlement Software Applications | | | | | | | | | | |
| Unspecified | | | | | | | | | | |
| Computer Equipment | | - | - | - | - | - | - | 107 | 113 | 119 |
| Computer Equipment | | | | | | | | 107 | 113 | 119 |
| Furniture and Office Equipment | | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | | | | | | | | | | |
| Machinery and Equipment | | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | | | | | | | | | | |
| Transport Assets | | - | - | - | - | - | - | 1 468 | 839 | 916 |
| Transport Assets | | | | | - | - | - | 1 468 | 839 | 916 |
| Libraries | | - | - | - | - | - | - | - | - | - |
| Libraries | | | | | | | | | | |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | | | | | | | | | |
| Total Repairs and Maintenance Expenditure | 1 | - | - | - | - | - | - | 2 036 | 1 953 | 2 063 |

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2017-2018

EC126 Ngqushwa - Supporting Table SA34d Depreciation by asset class

| Description | Ref | 2013/14 | 2014/15 | 2015/16 | Current Year 2016/17 | | | 2017/18 Medium Term Revenue & Expenditure Framework | | |
|--|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2017/18 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| R thousand | 1 | | | | | | | | | |
| <u>Depreciation by Asset Class/Sub-class</u> | | | | | | | | | | |
| <u>Infrastructure</u> | | - | - | - | - | - | - | 14 365 | 15 471 | 16 616 |
| Roads Infrastructure | | - | - | - | - | - | - | 14 365 | 15 471 | 16 616 |
| Roads | | | | | | | | 14 365 | 15 471 | 16 616 |
| Road Structures | | | | | | | | | | |
| Road Furniture | | | | | | | | | | |
| Load Settlement Software Applications | | | | 0 | | | | | | |
| Unspecified | | | | | | | | 2 197 | 2 208 | 2 221 |
| <u>Computer Equipment</u> | | - | - | - | - | - | - | 370 | 372 | 374 |
| Computer Equipment | | | | | | | | 370 | 372 | 374 |
| <u>Furniture and Office Equipment</u> | | - | - | - | - | - | - | 319 | 321 | 323 |
| Furniture and Office Equipment | | | | | | | | 319 | 321 | 323 |
| <u>Machinery and Equipment</u> | | - | - | - | - | - | - | 1 869 | 1 879 | 1 890 |
| Machinery and Equipment | | | | | | | | 1 869 | 1 879 | 1 890 |
| <u>Transport Assets</u> | | - | - | - | - | - | - | 778 | 782 | 787 |
| Transport Assets | | | | | | | | 778 | 782 | 787 |
| <u>Libraries</u> | | - | - | - | - | - | - | - | - | - |
| Libraries | | | | | | | | | | |
| <u>Zoo's, Marine and Non-biological Animals</u> | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | | | | | | | | | |
| Total Depreciation | 1 | - | - | 0 | - | - | - | 19 898 | 21 032 | 22 210 |

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2017-2018

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

| Vote Description R thousand | Ref | 2017/18 Medium Term Revenue & Expenditure Framework | | | Forecasts | | | |
|--|----------|---|---------------------------|---------------------------|---------------------|---------------------|---------------------|------------------|
| | | Budget Year 2017/18 | Budget Year +1 2018/19 | Budget Year +2 2019/20 | Forecast 2020/21 | Forecast 2021/22 | Forecast 2022/23 | Present value |
| Capital expenditure | 1 | | | | | | | |
| Vote 1 - Council General | | - | - | - | | | | |
| Vote 2 - Municipal Manager | | - | - | - | | | | |
| Vote 3 - Budget and Treasury | | 633 | 671 | - | | | | |
| Vote 4 - Corporate Services | | 3 323 | 2 376 | 1 500 | | | | |
| Vote 5 - Community & Social Services | | 1 652 | 569 | 590 | | | | |
| Vote 6 - Technical services | | 24 793 | 22 843 | 23 951 | | | | |
| 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] | | - | - | - | | | | |
| <i>List entity summary if applicable</i> | | | | | | | | |
| Total Capital Expenditure | | 30 401 | 26 460 | 26 041 | - | - | - | - |
| Future operational costs by vote | 2 | | | | | | | |
| Vote 1 - Council General | | | | | | | | |
| Vote 2 - Municipal Manager | | | | | | | | |
| Vote 3 - Budget and Treasury | | | | | | | | |
| Vote 4 - Corporate Services | | | | | | | | |
| Vote 5 - Community & Social 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] | | | | | | | | |
| <i>List entity summary if applicable</i> | | | | | | | | |
| Total future operational costs | | - | - | - | - | - | - | - |
| Future revenue by source | 3 | | | | | | | |
| Property rates | | | | | | | | |
| Service charges - electricity revenue | | | | | | | | |
| Service charges - water revenue | | | | | | | | |
| Service charges - sanitation revenue | | | | | | | | |
| Service charges - refuse revenue | | | | | | | | |
| Service charges - other | | | | | | | | |
| Rental of facilities and equipment | | | | | | | | |
| <i>List other revenues sources if applicable</i> | | | | | | | | |
| <i>List entity summary if applicable</i> | | | | | | | | |
| Total future revenue | | - | - | - | - | - | - | - |
| Net Financial Implications | | 30 401 | 26 460 | 26 041 | - | - | - | - |

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2017-2018

EC126 Ngqushwa - Supporting Table SA36 Detailed capital budget

| 2017/18 Medium Term Revenue & Expenditure Framework | | | | | | | | | | | |
|---|-----|---|----------------|-----------------|--------------------------------|--------------------------------|---|------------------------|------------------------|---------------------|----------------|
| Municipal Vote/Capital project | Ref | Program/Project description | Project number | IDP Goal code 2 | Individually Approved (Yes/No) | Asset Class | 2017/18 Medium Term Revenue & Expenditure Framework | | | Project information | |
| | | | | | | | Budget Year 2017/18 | Budget Year +1 2018/19 | Budget Year +2 2019/20 | Ward location | New or renewal |
| R thousand | 4 | | | | 6 | 3 | | | | | |
| Parent municipality: List all capital projects grouped by Municipal Vote | | | | | | | | | | | |
| Vote 3 - Budget and Treasury | | Asset Management | | | Yes | Machinery and Equipment | 633 | 671 | | | New |
| Vote 4 - Corporate Services | | Equipment | | | Yes | Furniture and Office Equipment | 3 323 | 2 376 | 1 500 | | New |
| Vote 5 - Community & Social Services | | Construction Community halls and other Projects | | | Yes | Operational Buildings | 1 652 | 569 | 590 | | New |
| Vote 6 - Technical services | | Infrastructure Projects | | | Yes | Roads Infrastructure | 24 793 | 22 843 | 23 951 | | New |
| | | | | | | | | | | | |
| Parent Capital expenditure | 1 | | | | | | 30 401 | 26 460 | 26 041 | | |
| Entities: List all capital projects grouped by Entity | | | | | | | | | | | |
| Entity A Water project A | | | | | | | | | | | |
| Entity B Electricity project B | | | | | | | | | | | |
| | | | | | | | | | | | |
| Entity Capital expenditure | | | | | | | - | - | - | | |
| Total Capital expenditure | | | | | | | 30 401 | 26 460 | 26 041 | | |

PART THREE

8. MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I Thandekile T. Mnyimba the Municipal Manager of Ngqushwa Local Municipality certify that the Draft Budget and supporting documentation for the 2017/18 financial year, have been prepared in accordance with the Municipal Finance Management Act and the Regulations made under the Act; and that the Draft Budget and supporting documentations are consistent with the Draft Integrated Development Plan of the Municipality.

Signature:

Date:

9. MUNICIPAL BUDGET LOCKING CERTIFICATE

Certification that the adopted budget for 2016/17 is correctly captured and locked on the municipality's financial management system

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

I, Thandekile T. Mnyimba, in my capacity as accounting officer of the municipality, hereby certify that:

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

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

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

Print Name _____

Municipal manager of _____
(name and demarcation code of municipality)

Signature _____

Date _____

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

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