



**NGQUSHWA LOCAL MUNICIPALITY**

**(EC126)**

**DRAFT MTREF BUDGET**

**2015/2016**

## **EXECUTIVE SUMMARY**

### **1. Purpose**

The purpose of the report is to present the draft MTREF Budget for 2015-2016 financial year to the Council for approval.

### **2. Legal and Statutory requirements**

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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.

### **3. Recommendations:**

3.1 That the Council of Ngqushwa Local Municipality approves the draft budget for 2015/2016 single year capital appropriations as set out in the following tables:

3.1.1 Table 1 - Budget Financial Performance (Revenue classified by main revenue source)

3.1.2 Table 2 - Budget Financial Performance (Revenue and expenditure by municipal vote)

3.1.3 Table 3 - Budget Financial Performance (Revenue by source and expenditure by type)

3.1.4 Table 4 – Budgeted capital expenditure by vote

3.1.5 Table 5 – Cash flows

3.1.6 Table 6 – Grants allocations (Transfers and grants receipts)

3.1.7 Table 7 – Repairs and maintenance expenditure

### **4. That the Council approves the following with effect from 1 July 2015:**

4.1 Draft tariffs for property rates

4.2 Draft tariffs for refuse

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5. That the Council **approves** the following draft policies with effect from 1 July 2015 in line with section 17(2) (e) when Annual budget is tabled in terms of 16(2):

- 5.1 Approve draft reviewed budget policy
- 5.2 Approve draft reviewed virement policy
- 5.3 Approve draft Credit control and Debt Management policy
- 5.4 Approve draft reviewed SCM policy
- 5.5 Approve draft reviewed Asset management policy
- 5.6 Approve draft reviewed Indigent policy
- 5.7 Approve draft reviewed tariff policy
- 5.8 Approve draft S&T reviewed policy
- 5.9 Approve draft Circular 75 guidelines.

Below is a table that indicates the comparison of 2014/15 original budget, adjustment budget and the 2015/16 draft budget.

Description	Current Year 2014/15			2015/16 MTEEF		
	Original Budget 2014/15	Adjusted Budget 2014/15	Full year Forecast	Budget for 2015/16	% change	
	R 000	R 000	R 000	R 000		
<b>Operating Income /Revenue</b>	<b>118 870 226</b>	<b>103 925 131</b>	<b>103 925 131</b>	<b>123 490 994</b>	<b>18.82</b>	
Operating Expenditure	114 460 311	101 512 855	101 512 855	115 116 917	13.40	
<i>Surplus</i>	4 409 919	2 412 276	2 412 276	8 374 077		
<i>Capital expenditure</i>	27 164 915	33 626 815	33 626 815	33 891 077	0.79	
Total	31 574 834	36 039 091	36 039 091	42 265 154		

- The Total operating revenue has increased by R 19 565 863 which is 18.82% compared to 2014/15 adjustment budget.
- The operating expenditure for 2015/16 financial year has increased by R 13 604 062. This increase include personnel costs, Councilor’s allowance, general expenditure and repairs and maintenance.
- The capital budget of R33 891 077 for 2015/16 is more by R 35 738 compared to Adjustment budget.

**NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2015-2016**

Table 1 Summary of revenue classified by main revenue source

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

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Revenue By Source</b>											
Property rates	2	-	23 669	9 821	27 710	12 407	12 407	-	16 840	17 834	18 832
Property rates - penalties & collection charges											
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	451	526	396	396	396	-	419	443	468
Service charges - other				91	144	74	74		78	82	87
Rental of facilities and equipment			72	746	25	25	25		27	28	30
Interest earned - external investments			961	1 735	1 500	1 500	1 500		1 000	1 059	1 118
Interest earned - outstanding debtors			2 958	-	-	1 500	1 500		10 000	10 590	11 183
Dividends received			-	274	-	-	-		-	-	-
Fines			67	1 710	1 440	1 440	1 440		1 509	1 598	1 688
Licences and permits			1 544	279	1 629	1 629	1 629		1 708	1 808	1 910
Agency services			231	71 339	240	240	240		252	266	281
Transfers recognised - operational			50 787	-	75 677	75 677	75 677		87 076	92 214	97 378
Other revenue	2	-	661	110	10 177	6 475	6 475	-	5 791	6 133	6 476
Gains on disposal of PPE				430							
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	<b>81 400</b>	<b>87 061</b>	<b>118 938</b>	<b>101 363</b>	<b>101 363</b>	-	<b>124 698</b>	<b>132 056</b>	<b>139 451</b>
<b>Expenditure By Type</b>											
Employee related costs	2	-	96 218	48 988	43 822	41 567	41 567	-	46 509	49 253	52 011
Remuneration of councillors			6 234	9 381	7 265	8 067	8 067		8 737	9 253	9 771
Debt impairment	3	-	9 846	13 276	6 634	6 634	6 634		2 620	2 775	2 930
Depreciation & asset impairment	2	-	15 859	16 894	8 853	8 653	8 653	-	9 069	9 604	10 142
Finance charges				22							
Bulk purchases	2	-	-	-	-	-	-		-	-	-
Other materials	8	-	3 885	752	4 755	3 386	3 386				
Contracted services				268							
Transfers and grants			3 290	2 973	-	-	-		-	-	-
Other expenditure	4, 5	-	28 590	37 391	43 131	33 273	33 273		81 774	86 598	91 448
Loss on disposal of PPE											
<b>Total Expenditure</b>		-	<b>163 943</b>	<b>129 924</b>	<b>114 460</b>	<b>101 581</b>	<b>101 581</b>	-	<b>148 708</b>	<b>157 482</b>	<b>166 301</b>
<b>Surplus/(Deficit)</b>		-	<b>(82 543)</b>	<b>(42 863)</b>	<b>4 478</b>	<b>(218)</b>	<b>(218)</b>	-	<b>(24 010)</b>	<b>(25 426)</b>	<b>(26 850)</b>
Transfers recognised - capital				27 765					24 010	25 426	26 850
Contributions recognised - capital	6	-	-	-	-	-	-		-	-	-
Contributed assets											
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		-	<b>(82 543)</b>	<b>(15 098)</b>	<b>4 478</b>	<b>(218)</b>	<b>(218)</b>	-	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
Taxation											
<b>Surplus/(Deficit) after taxation</b>		-	<b>(82 543)</b>	<b>(15 098)</b>	<b>4 478</b>	<b>(218)</b>	<b>(218)</b>	-	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
Attributable to minorities											
<b>Surplus/(Deficit) attributable to municipality</b>		-	<b>(82 543)</b>	<b>(15 098)</b>	<b>4 478</b>	<b>(218)</b>	<b>(218)</b>	-	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
Share of surplus/ (deficit) of associate	7	-									
<b>Surplus/(Deficit) for the year</b>		-	<b>(82 543)</b>	<b>(15 098)</b>	<b>4 478</b>	<b>(218)</b>	<b>(218)</b>	-	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>

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

- The budget allocations for employees related costs for the 2015/16 financial year totals to R46 508 million of the total operating expenditure, which is 40.40% in terms of percentage and the Councillors remuneration for the 2015/16 financial year amounts to R 8 737 032.00 of the total operating expenditure which is 7.59% in terms of percentage. The calculations of salaries is based on MFMA circular 74 for 2015/16 MTREF issued by National Treasury as guidance to municipalities and they are therefore calculated at ( 5.8% CPI inflation and 2.5% annual increase as per SALGBC). The municipality decided to use this percentage as it is said that the 4.4% is still under negotiations.

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Table 2 is the summary of revenue and expenditure by municipal vote

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

Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Council		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	51	-	-	-	-	-	-	-
Vote 3 - Budget and Treasury Office		-	77 099	81 254	114 075	96 591	96 591	119 740	126 804	133 905
Vote 4 - Corporate Services		-	564	154	25	85	85	86	91	96
Vote 5 - Community Services		-	2 556	2 790	3 457	3 383	3 383	4 616	4 888	5 162
Vote 6 - Technical Services		-	22 018	30 628	1 380	1 304	1 304	24 267	25 698	27 137
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]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	-	102 288	114 826	118 938	101 363	101 363	148 708	157 482	166 301
<b>Expenditure by Vote to be appropriated</b>	1									
Vote 1 - Council		-	9 757	9 381	13 514	13 079	13 079	13 439	14 231	15 028
Vote 2 - Municipal Manager		-	7 287	9 815	18 300	15 238	15 238	11 696	12 386	13 080
Vote 3 - Budget and Treasury Office		-	41 385	46 654	31 967	29 241	29 241	30 332	32 122	33 921
Vote 4 - Corporate Services		-	11 039	44 561	16 484	15 908	15 908	27 910	29 556	31 212
Vote 5 - Community Services		-	12 880	9 757	13 695	12 981	12 981	16 962	17 963	18 969
Vote 6 - Technical Services		-	13 869	9 757	20 500	15 135	15 135	48 369	51 223	54 091
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]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	-	96 218	129 924	114 460	101 581	101 581	148 708	157 482	166 301
<b>Surplus/(Deficit) for the year</b>	2	-	6 070	(15 098)	4 478	(218)	(218)	(0)	(0)	(0)

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The table 3 below indicates indicate the budget financial performance (revenue and expenditure)

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Fines			67	1 710	1 440	1 440	1 440		1 509	1 598	1 688
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Other revenue	2	-	661	110	10 177	6 475	6 475	-	5 791	6 133	6 476
Gains on disposal of PPE			-	430	-	-	-		-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	<b>81 400</b>	<b>87 061</b>	<b>118 938</b>	<b>101 363</b>	<b>101 363</b>	-	<b>124 698</b>	<b>132 056</b>	<b>139 451</b>
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Debt impairment	3	-	9 846	13 276	6 634	6 634	6 634		2 620	2 775	2 930
Depreciation & asset impairment	2	-	15 859	16 894	8 853	8 653	8 653	-	9 069	9 604	10 142
Finance charges			22	-	-	-	-		-	-	-
Bulk purchases	2	-	-	-	-	-	-		-	-	-
Other materials	8	-	3 885	752	4 755	3 386	3 386		-	-	-
Contracted services			-	268	-	-	-		-	-	-
Transfers and grants			3 290	2 973	-	-	-		-	-	-
Other expenditure	4, 5	-	28 590	37 391	43 131	33 273	33 273	-	81 774	86 598	91 448
Loss on disposal of PPE			-	-	-	-	-		-	-	-
<b>Total Expenditure</b>		-	<b>163 943</b>	<b>129 924</b>	<b>114 460</b>	<b>101 581</b>	<b>101 581</b>	-	<b>148 708</b>	<b>157 482</b>	<b>166 301</b>
<b>Surplus/(Deficit)</b>		-	<b>(82 543)</b>	<b>(42 863)</b>	<b>4 478</b>	<b>(218)</b>	<b>(218)</b>	-	<b>(24 010)</b>	<b>(25 426)</b>	<b>(26 850)</b>
Transfers recognised - capital			-	27 765	-	-	-		24 010	25 426	26 850
Contributions recognised - capital	6	-	-	-	-	-	-		-	-	-
Contributed assets			-	-	-	-	-		-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		-	<b>(82 543)</b>	<b>(15 098)</b>	<b>4 478</b>	<b>(218)</b>	<b>(218)</b>	-	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
Taxation											
<b>Surplus/(Deficit) after taxation</b>		-	<b>(82 543)</b>	<b>(15 098)</b>	<b>4 478</b>	<b>(218)</b>	<b>(218)</b>	-	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
Attributable to minorities											
<b>Surplus/(Deficit) attributable to municipality</b>		-	<b>(82 543)</b>	<b>(15 098)</b>	<b>4 478</b>	<b>(218)</b>	<b>(218)</b>	-	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-		-	-	-
<b>Surplus/(Deficit) for the year</b>		-	<b>(82 543)</b>	<b>(15 098)</b>	<b>4 478</b>	<b>(218)</b>	<b>(218)</b>	-	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>

References

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

It is clear that the main source of Ngqushwa municipality revenue is from transfers recognised from National Treasury (i.e. Equitable share, Finance Management Grant, Municipal Systems Improvement Grant etc). The level of Grant dependency as means of revenue source is the dominant revenue source followed by property rates. The Council has approved the appointment of the Debtor collector

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as a service provider which will assist our municipality in collection more revenue hence the R10 000 000 in our budget for outstanding debtors.

Below is a tariffs structure for Ngqushwa Local Municipality:

The following tariffs are to be charged and if needed by Council may by Council Resolution be amended during the course of the current financial year.

	<b>2014/2015</b>	<b>2015/2016</b>
<b>1. LICENCES</b>		<b>5.8% Increase</b>
1.1 Drivers licence	226.80	239.95
1.2 Learners licence	72.45	76.65
1.3 Issuing of learners licence	226.80	239.95
1.4 Booking of motor bike	236,25	249.95
1.5 Light motor vehicle	308.70	326.60
1.6 Heavy motor vehicle	362.25	383.26

**1. RATES**

Annual rates of per rand will be levied on all valued properties as follows.

		<b>2015/2016</b>
		<b>5.8% Increase</b>
1.1 Commercial, Industrial and Special Properties	0.015	0,016
1.2 Residential	0.0077	0.008
1.3 Municipal	0	0
(NB. Municipal Buildings, Public Open Space & Municipal Public Service (exempted) Infrastructure must be totally exempt from rates)		
1.4 Farming		
1.4.1 Bona -fide agricultural land	0.0055	00.006
1.4.2 PIS (Public Infrastructure Services)	0.002	0.0021
1.4.3 Eco Tourism	0.029	0.030
1.4.4 Game / Hunting	0.029	0.030
1.4.5 Farms ( with Housing or another non- agricultural property development)	0.015	0.016
1.4.6 Other development – as per business in 1 above	0.015	0.016
1.4.7 Farms ( non-agricultural with mixed usage e.g school, clinics & informals)		
1.5 Public Service - Infrastructure (PSI 30% rebate from market value)		
1.6 Land with improvement (Government Properties)	0.029	0.030
1.6 Vacant Land (Government Properties)	0.039	0.041
1.7 Informal properties ( those without or secure title deeds )	0	0
1.8 HIV/AIDS Households & Hospice	0	0
1.9 Property Owners who are 100% indigent	0	0

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1.10 Property owners who are 60yrs or older & earn R42 000 or less per annum	0	0
1.11 Bell/Bodium	0	0
1.12 Places of Worship	0	0

**2. REFUSE REMOVAL SERVICE**

**2015/2016  
6% Increase**

Exclusive of vat:

Refuse removal: Basic charge/month		R 23.02
Refuse removal: Businesses/month		R 92.55
Refuse removal: Households/month		R 67.75
Nompumelelo Hospital		R 5669.42
Refuse removal flats ( regarded as business)		R 92.38
Mpekweni Beach Resort	inclusive of vat	R 4689.83
Fish River Sun	inclusive of vat	R 6981.34
B and B and flats	inclusive of vat	R 92,38

**3. CEMETERY FEES**

**2015/2016  
5.8% Increase**

Person resident in the town at the time of death

Adult per site		R 290.56
Child per site		R 93.84
Digging of grave by the municipality		R 502.76

For purposes of this publication "adult" means a person who at the time of death has reach the age of 12 years

**4. HALL HIRE**

**2015/2016  
5.8%  
Increase/Decrease**

Ncumisa Kondlo Indoor Sport Centre	R2112.00	R 2234.49
Refundable deposit	R 900.00	R 900.00

**5. POUND FEES**

**2015/2016  
5.8% Increase**

Transport fee for all animals

Delivery to the pound one or more to the pound, per km	R 7.72	R 8.16
Herding by private person, per km	R 5.51	R 6.15
Subsistence Fee (per Head, per Day)		
Horses , Donkey, Pigs, Sheep and Goats	R 14,33	R 15.16



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### Pound Fees ( Per Herd)

Horses , Donkey, Pigs, Sheep and Goats	R 30.87	R 32.66
Sheep and Goats	R 17.09	R 18.08

## 6. BUILDING INSPECTION FEES

Dwelling	R2835.00
Outbuilding	R2355.43
Flat, Townhouse and Hotels	R3172.15
Shops	R3172.15
Offices	R3172.15
Carports	R 827.26
Pools	R 827.26
Patios, Pergolas and Sun Decks	R 827.26
Factories and warehouses:	
First 5000m <sup>2</sup>	R2112.88
Over 5000m <sup>2</sup>	R 1 781
Drainage only plans	R 816.59
Street Deposit	R 150.75
Minimum Building Plan fee Excl. VAT	R 885.10

The fee is calculated on the basis of a flat rate of 0.5% of the project value based on the above values with a minimum building plan fee of R650.00 excluding vat

## 7. TOWN PLANNING FEES

Land Use Application Type		
Consent Use Application	R 600.00	
Rezoning Application	R 600.00	
Application for Departure		
Alteration of land use restriction applicable to particular zone (<500m <sup>2</sup> )		R 250.00
Alteration of land use restriction applicable to particular zone (>500m <sup>2</sup> )		R 375.00
To utilize land on temporary basis for purpose for which no provision has been made in terms of regulations I respect of a particular zoe		R 400.00
Subdivision ( erf to 20+R5/ additional erf)	R 400.00	

**8. VALUATION AND RATES CLEARANCE CERTIFICATES**

Issue of Valuation certificates R 10.00  
Search fees rates clearance certificates

**9. RENTAL OF VEHICLES AND IMPLEMENTS**

Tractor (per load and inclusive of vat)  
Other to be determined at a future date

**10. DUPLICATE DOCUMENTS**

A charge of R36.72 shall be payable on application for the issuing of a duplicate of any document previously issued by this municipality

**11. BILLBOARDS**

1.8mX1.2m (Super Six) =R84.32 per structure p.m.  
2mx3m (16 Sheet) =R105.40 per structure p.m.  
3mx1.5m (Consumer Ad) =R189.72 per structure p.m.  
3mx6m (48 Sheet) =R231.88.00 per structure p.m.  
3mx12m (96 Sheet) =R358.36 per structure p.m.  
6mx4m =R474.30 per structure p.m.  
9mx6m (144 Sheet) =R896.00 per single side, R1054.00 for a single sided & R1581.00 for a triangular sided per structure p.m..

12 Map copies

A0 = R70.00  
A1 = R60.00  
A3 = R20.00  
A4 = R10.00

**NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2015-2016**

Table 4 indicates the Capital expenditure by vote and the funding for capital projects.

EC126 Nggqushwa - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>	1										
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	2										
Vote 1 - Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	7	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be appropriated</b>	2										
Vote 1 - Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	395	203	1 149	1 164	1 164	-	1 723	1 825	1 927
Vote 3 - Budget and Treasury Office		-	-	-	2 000	-	-	-	-	-	-
Vote 4 - Corporate Services		-	4 223	18 369	708	985	985	-	4 150	4 395	1 927
Vote 5 - Community Services		-	5 218	-	740	4 170	4 170	-	2 734	2 250	2 376
Vote 6 - Technical Services		-	2 284	27 494	22 568	27 265	27 265	-	24 983	26 457	27 939
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]		-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		-	12 121	46 066	27 165	33 584	33 584	-	33 591	34 927	34 169
<b>Total Capital Expenditure - Vote</b>		-	12 121	46 066	27 165	33 584	33 584	-	33 591	34 927	34 169
<b>Capital Expenditure - Standard</b>											
<b>Governance and administration</b>		-	4 618	18 572	3 857	2 149	2 149	-	5 874	6 220	3 855
Executive and council		-	395	203	1 149	1 164	1 164	-	1 723	1 825	1 927
Budget and treasury office		-	-	-	2 000	-	-	-	-	-	-
Corporate services		-	4 223	18 369	708	985	985	-	4 150	4 395	1 927
<b>Community and public safety</b>		-	5 218	-	620	4 050	4 050	-	1 204	1 276	1 347
Community and social services		-	5 218	-	620	350	350	-	610	646	682
Sport and recreation		-	-	-	-	3 700	3 700	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	594	629	665
Health		-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	2 284	27 494	22 568	27 265	27 265	-	23 707	25 106	26 512
Planning and development		-	-	-	938	646	646	-	753	798	843
Road transport		-	2 284	27 494	21 630	26 619	26 619	-	22 954	24 308	25 669
Environmental protection		-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	120	120	120	-	2 805	2 971	3 137
Electricity		-	-	-	-	-	-	-	681	721	762
Water		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	120	120	120	-	2 124	2 250	2 376
<b>Other</b>		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard</b>	3	-	12 121	46 066	27 165	33 584	33 584	-	33 591	35 573	34 851
<b>Funded by:</b>											
National Government		-	5 236	29 629	22 687	31 086	31 086	-	24 024	25 441	26 866
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	-	5 236	29 629	22 687	31 086	31 086	-	24 024	25 441	26 866
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	6 884	16 437	4 478	2 498	2 498	-	9 567	10 132	10 699
<b>Total Capital Funding</b>	7	-	12 121	46 066	27 165	33 584	33 584	-	33 591	35 573	37 565

Table 4 above reflects capital expenditure per standard classification and the source of funding as per DORA Bill. The Capital expenditure is financed by:

- MIG - R 24 147 000.00

**NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2015-2016**

- EPWP – R 1 070 000.00

Analysing the sources of funding against capital expenditure, the municipality has projected to spend R33.5 million which is funded by National Treasury and internally generated funds from Equitable Share. The expenditure in MIG projects for 2014/15 is promising that our municipality will not apply for roll over of funds.

Table 5 indicates the Cash Flows within our municipality

EC126 Ngqushwa - Table A7 Budgeted Cash Flows

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates, penalties & collection charges			26 824	17 967	20 574	7 082	7 082		7 578	8 025	8 475
Service charges			50 786	86 897	75 677	75 677	75 677		266	282	297
Other revenue			20 887	-	22 687	27 386	27 386		5 271	5 582	5 894
Government - operating	1		961	746	1 500	1 000	1 000		87 076	92 214	97 378
Government - capital	1		-	-	-	-	-		24 010	25 426	26 850
Interest									5 500	5 825	6 151
Dividends									-	-	-
<b>Payments</b>											
Suppliers and employees			(71 647)	(83 736)	(98 973)	(138 409)	(138 409)		(137 019)	(145 103)	(153 229)
Finance charges									-	-	-
Transfers and Grants	1								-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		-	27 812	21 874	21 465	(27 264)	(27 264)	-	(7 319)	(7 750)	(8 184)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE					800	800	800		-	-	-
Decrease (Increase) in non-current debtors									-	-	-
Decrease (increase) other non-current receivables									-	-	-
Decrease (increase) in non-current investments									-	-	-
<b>Payments</b>											
Capital assets			(12 121)	(46 193)	(27 165)	(33 584)	(33 584)		(24 010)	(25 426)	(26 850)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		-	(12 121)	(46 193)	(26 365)	(32 784)	(32 784)	-	(24 010)	(25 426)	(26 850)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans									-	-	-
Borrowing long term/refinancing									-	-	-
Increase (decrease) in consumer deposits									-	-	-
<b>Payments</b>											
Repayment of borrowing				(9 634)					-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		-	-	(9 634)	-	-	-	-	-	-	-
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		-	15 691	(33 954)	(4 900)	(60 048)	(60 048)	-	(31 328)	(33 177)	(35 034)
Cash/cash equivalents at the year begin:	2		(1 838)	24 368	7 000	7 000	7 000		4 500	(26 828)	(60 005)
Cash/cash equivalents at the year end:	2		13 853	(9 585)	2 100	(53 048)	(53 048)		(26 828)	(60 005)	(95 039)

The above table indicates the Cash flow within Ngqushwa municipality. From the above table one can see that the main source of Ngqushwa municipality revenue is from transfers recognised from National Treasury (i.e. Equitable share, Finance Management Grant, Municipal Systems Improvement Grant etc). The level of Grant dependency as means of revenue source is the dominant revenue source followed by property rates. It is projected that the collection of municipal revenue will increase this year as the Municipality is in a process of employing Debt collector to assist in revenue collection of the municipality.

**NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2015-2016**

Table 6 below indicate the Grants allocation for our municipality (external revenue)

EC126 Ngqushwa - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
National Government:		-	65 773	-	75 677	-	-	87 076	92 214	97 378
Local Government Equitable Share			62 426		71 805			82 952	87 846	92 766
Finance Management			1 500		1 800			1 950	2 065	2 181
Municipal Systems Improvement			800		934			967	1 024	1 081
			1 047		1 138			1 207	1 279	1 350
Other transfers/grants [insert description]					-					-
Provincial Government:		-	812	-	-	-	-	-	-	-
SUBSIDIES			371							
ROADS MAINTENANCE										
SMALL TOWN REVITALISATION GRANT			441							
Health subsidy										
Other transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total Operating Transfers and Grants</b>	5	-	66 585	-	75 677	-	-	87 076	92 214	97 378
<b>Capital Transfers and Grants</b>										
National Government:		-	28 148	-	22 687	-	-	24 010	25 426	26 850
Municipal Infrastructure Grant (MIG)			19 887		21 617			22 940	24 293	25 654
EPWP			1 000		1 070			1 070	1 133	1 197
INEG					-					-
Roll over EPWP					-					-
Roll over MIG			7 261							
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total Capital Transfers and Grants</b>	5	-	28 148	-	22 687	-	-	24 010	25 426	26 850
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		-	94 733	-	98 364	-	-	111 086	117 640	124 228

References

Table 6 above shows the total operational grants allocated Ngqushwa Local municipality by National Treasury amounting to R 87 076 million and Capital transfers and grants by National Treasury amounting to R24 010 million. The funding for MIG has increased compared to last year financial year by R4 392 000.00

Table 7 below indicates the repairs and maintenance expenditure:

## NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2015-2016

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

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		3 632	3 632	3 231	3 968	2 868	2 868	7 848	8 311	8 776
Infrastructure - Road transport		2 934	2 951	2 500	3 000	2 000	2 000	5 848	6 193	6 540
Roads, Pavements & Bridges		2 934	2 951	2 500	3 000	2 000	2 000	5 848	6 193	6 540
Storm water										
Infrastructure - Electricity		697	682	731	968	868	868	2 000	2 118	2 237
Generation										
Transmission & Reticulation		697	682	731	968	868	868	2 000	2 118	2 237
Street Lighting										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation										
Sewerage purification										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management										
Transportation										
Gas										
Other										
<b>Community</b>		163	131	139	267	248	248	9	9	10
Parks & gardens		96	81	90	175	175	175	4	5	5
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses										
Clinics										
Museums & Art Galleries										
Cemeteries					4	4	4	4	4	5
Social rental housing										
Other		66	51	49	88	69	69			
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings										
Other										
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development										
Other										
<b>Other assets</b>		185	122	220	520	270	270	1 310	1 387	1 465
General vehicles		32		120						
Specialised vehicles		66	51	100	320	170	170			
Plant & equipment										
Computers - hardware/equipment		86	71		200	100	100	314	333	352
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other								996	1 054	1 113
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class										
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class										
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Other (list sub-class)										
<b>Total Repairs and Maintenance Expenditure</b>	<b>1</b>	<b>3 979</b>	<b>3 885</b>	<b>3 590</b>	<b>4 755</b>	<b>3 386</b>	<b>3 386</b>	<b>9 167</b>	<b>9 707</b>	<b>10 251</b>
<b>Specialised vehicles</b>		<b>66</b>	<b>51</b>	<b>100</b>	<b>320</b>	<b>170</b>	<b>170</b>	<b>-</b>	<b>-</b>	<b>-</b>
Refuse		66	51	100	320	170	170			
Fire										
Conservancy										
Ambulances										
<b>R&amp;M as a % of PPE</b>		<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>1.8%</b>	<b>1.3%</b>	<b>1.3%</b>	<b>2.9%</b>	<b>2.4%</b>	<b>2.9%</b>
<b>R&amp;M as % Operating Expenditure</b>		<b>0.0%</b>	<b>2.4%</b>	<b>2.8%</b>	<b>4.2%</b>	<b>3.3%</b>	<b>3.3%</b>	<b>6.2%</b>	<b>6.2%</b>	<b>6.2%</b>

**NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2015-2016**

Table 7 above indicate Repairs and maintenance per Asset Class. The repairs and maintenance for 2015/16 financial year has increased from 4.15% to 8% this is in compliance with National Treasury Circular 75 which requires municipalities to budget their repairs and maintenance as such.

The municipality decided to increase the budget for roads maintenance, streets lights, repairs of office electricity and the budget for maintaining municipal vehicles.

# PART 2

# BUDGET SUPPORTING

# TABLES



**NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2015-2016**

Preparation Instructions	
Municipality Name:	EC126 Ngqushwa
CFO Name:	V.C.Makedama
Tel:	040 6733095
Fax:	040 6733 771
E-Mail:	Vmakedama@ngqushwamun.co.za
Budget for MTREF starting:	2015
Budget Year:	2015/16
Does this municipality have Entities?	No
If YES: Identify type of report:	
<b>Name Votes &amp; Sub-Votes</b>	
Printing Instructions	
<b>Showing / Hiding Columns</b>	
Hide Pre-audit columns on all sheets	
Hide Reference columns on all sheets	
<b>Showing / Clearing Highlights</b>	
Clear Highlights on all sheets	
	<a href="#">Click to view</a>

**NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2015-2016**

Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure
Vote 1 - Council	Vote 1	<b>Council</b>	
Vote 2 - Municipal Manager	1.1	Council and general	Council
Vote 3 - Budget and Treasury Office	1.2	[Name of sub-vote]	
Vote 4 - Corporate Services	1.3	[Name of sub-vote]	
Vote 5 - Community Services	1.4	[Name of sub-vote]	
Vote 6 - Technical Services	1.5	[Name of sub-vote]	
Vote 7 - [NAME OF VOTE 7]	1.6	[Name of sub-vote]	
Vote 8 - [NAME OF VOTE 8]	1.7	[Name of sub-vote]	
Vote 9 - [NAME OF VOTE 9]	1.8	[Name of sub-vote]	
Vote 10 - [NAME OF VOTE 10]	1.9	[Name of sub-vote]	
Vote 11 - [NAME OF VOTE 11]	1.10	[Name of sub-vote]	
Vote 12 - [NAME OF VOTE 12]	Vote 2	<b>Municipal Manager</b>	
Vote 13 - [NAME OF VOTE 13]	2.1	Municipal managers office	Municipal Manager
Vote 14 - [NAME OF VOTE 14]	2.2	Communication	
Vote 15 - [NAME OF VOTE 15]	2.3	[Name of sub-vote]	
	2.4	[Name of sub-vote]	
	2.5	[Name of sub-vote]	
	2.6	[Name of sub-vote]	
	2.7	[Name of sub-vote]	
	2.8	[Name of sub-vote]	
	2.9	[Name of sub-vote]	
	2.10	[Name of sub-vote]	
	Vote 3	<b>Budget and Treasury Office</b>	
	3.1	[Name of sub-vote]	Budget and Treasury Office
	3.2	[Name of sub-vote]	
	3.3	[Name of sub-vote]	
	3.4	[Name of sub-vote]	
	3.5	[Name of sub-vote]	
	3.6	[Name of sub-vote]	
	3.7	[Name of sub-vote]	
	3.8	[Name of sub-vote]	
	3.9	[Name of sub-vote]	
	3.10	[Name of sub-vote]	
	Vote 4	<b>Corporate Services</b>	
	4.1	[Name of sub-vote]	Administration
	4.2	[Name of sub-vote]	Municipal Buildings
	4.3	[Name of sub-vote]	4.3 - [Name of sub-vote]
	4.4	[Name of sub-vote]	
	4.5	[Name of sub-vote]	
	4.6	[Name of sub-vote]	
	4.7	[Name of sub-vote]	
	4.8	[Name of sub-vote]	
	4.9	[Name of sub-vote]	
	4.10	[Name of sub-vote]	
	Vote 5	<b>Community Services</b>	
	5.1	[Name of sub-vote]	Pound
	5.2	[Name of sub-vote]	Cemetery
	5.3	[Name of sub-vote]	Parks and Public Places
	5.4	[Name of sub-vote]	Refuse
	5.5	[Name of sub-vote]	Administration Community services
	5.6	[Name of sub-vote]	
	5.7	[Name of sub-vote]	
	5.8	[Name of sub-vote]	
	5.9	[Name of sub-vote]	
	5.10	[Name of sub-vote]	
	Vote 6	<b>Technical Services</b>	
	6.1	[Name of sub-vote]	Roads and storm water
	6.2	[Name of sub-vote]	Planning and development
	6.3	[Name of sub-vote]	Electricity
	6.4	[Name of sub-vote]	
	6.5	[Name of sub-vote]	
	6.6	[Name of sub-vote]	
	6.7	[Name of sub-vote]	
	6.8	[Name of sub-vote]	
	6.9	[Name of sub-vote]	
	6.10	[Name of sub-vote]	

## NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2015-2016

### EC126 Ngqushwa - Contact Information

#### A. GENERAL INFORMATION

Municipality	EC126 Ngqushwa
Grade	
Province	EC EASTERN CAPE
Web Address	<a href="http://www.ngqushwamun.gov.za">www.ngqushwamun.gov.za</a>
e-mail Address	ngqushwamun.co.za

1 Grade in terms of the Remuneration of Public Office Bearers Act.

#### B. CONTACT INFORMATION

<b>Postal address:</b>	
P.O. Box	P O Box
City / Town	Peddie
Postal Code	5640
<b>Street address</b>	
Building	ERF 313
Street No. & Name	Peddie Main Road
City / Town	Peddie
Postal Code	5640
<b>General Contacts</b>	
Telephone number	406 733 095
Fax number	406 733 771

#### C. POLITICAL LEADERSHIP

<b>Speaker:</b>		<b>Secretary/PA to the Speaker:</b>	
Name	Z Jowela	Name	N Ncapayi
Telephone number	040 6733 095	Telephone number	040 6733 095
Cell number		Cell number	
Fax number	040 6733 771	Fax number	040 6733 771
E-mail address		E-mail address	<a href="mailto:nncapayi@ngqushwamun.co.za">nncapayi@ngqushwamun.co.za</a>
<b>Mayor/Executive Mayor:</b>		<b>Secretary/PA to the Mayor/Executive Mayor:</b>	
Name	S Ndwayana	Name	N Jakavula
Telephone number	040 6733 095	Telephone number	040 6733 095
Cell number		Cell number	
Fax number	040 6733 771	Fax number	040 6733 771
E-mail address		E-mail address	<a href="mailto:Njakavula@ngqushwamun.co.za">Njakavula@ngqushwamun.co.za</a>
<b>Deputy Mayor/Executive Mayor:</b>		<b>Secretary/PA to the Deputy Mayor/Executive Mayor:</b>	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

#### D. MANAGEMENT LEADERSHIP

<b>Municipal Manager:</b>		<b>Secretary/PA to the Municipal Manager:</b>	
Name	N.C Mazwayi (Acting)	Name	Nosipho Yaphi
Telephone number	040 6733 095	Telephone number	040 6733 095
Cell number		Cell number	
Fax number	040 6733 771	Fax number	040 6733 771
E-mail address	<a href="mailto:Nmazwayi@ngqushwamun.co.za">Nmazwayi@ngqushwamun.co.za</a>	E-mail address	<a href="mailto:Nyaphi@ngqushwamun.co.za">Nyaphi@ngqushwamun.co.za</a>
<b>Chief Financial Officer</b>		<b>Secretary/PA to the Chief Financial Officer</b>	
Name	V.C.Makedama	Name	Onesimo Kili
Telephone number	040 6733095	Telephone number	040 6733095
Cell number		Cell number	
Fax number	040 6733 771	Fax number	040 6733 771
E-mail address	<a href="mailto:Vmakedama@ngqushwamun.co.za">Vmakedama@ngqushwamun.co.za</a>	E-mail address	<a href="mailto:Okili@ngqushwamun.co.za">Okili@ngqushwamun.co.za</a>
<b>Official responsible for submitting financial information</b>			
Name	Vuyolwehu Majikjela		
Telephone number	040 6733 095		
Cell number			
Fax number	040 67330771		
E-mail address	<a href="mailto:Vmajikjela@ngqushwamun.co.za">Vmajikjela@ngqushwamun.co.za</a>		
<b>Official responsible for submitting financial information</b>			
Name	Ntombentsha Doloni		
Telephone number	040 6733 095		
Cell number			
Fax number	040 67330771		
E-mail address	<a href="mailto:Ndoloni@ngqushwamun.co.za">Ndoloni@ngqushwamun.co.za</a>		
<b>Official responsible for submitting financial information</b>			
Name	Z Pinda		

**NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2015-2016**

EC126 Ngqushwa - Table A1 Budget Summary

Description	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	-	23 669	9 821	27 710	12 407	12 407	-	16 840	17 834	18 832
Service charges	-	451	617	540	470	470	-	496	525	555
Investment revenue	-	961	1 735	1 500	1 500	1 500	-	1 000	1 059	1 118
Transfers recognised - operational	-	50 787	-	75 677	75 677	75 677	-	87 076	92 214	97 378
Other own revenue	-	5 532	74 888	13 512	11 310	11 310	-	19 286	20 424	21 567
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	81 400	87 061	118 938	101 363	101 363	-	124 698	132 056	139 451
Employee costs	-	96 218	48 988	43 822	41 567	41 567	-	46 509	49 253	52 011
Remuneration of councillors	-	6 234	9 381	7 265	8 067	8 067	-	8 737	9 253	9 771
Depreciation & asset impairment	-	15 859	16 894	8 853	8 653	8 653	-	9 069	9 604	10 142
Finance charges	-	22	-	-	-	-	-	-	-	-
Materials and bulk purchases	-	3 885	752	4 755	3 386	3 386	-	-	-	-
Transfers and grants	-	3 290	2 973	-	-	-	-	-	-	-
Other expenditure	-	38 436	50 936	49 765	39 907	39 907	-	84 394	89 373	94 378
<b>Total Expenditure</b>	-	163 943	129 924	114 460	101 581	101 581	-	148 708	157 482	166 301
<b>Surplus/(Deficit)</b>	-	(82 543)	(42 863)	4 478	(218)	(218)	-	(24 010)	(25 426)	(26 850)
Transfers recognised - capital	-	-	27 765	-	-	-	-	24 010	25 426	26 850
Contributions recognised - capital & contributed a	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	(82 543)	(15 098)	4 478	(218)	(218)	-	(0)	(0)	(0)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	-	(82 543)	(15 098)	4 478	(218)	(218)	-	(0)	(0)	(0)
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	-	12 121	46 066	27 165	33 584	33 584	-	33 591	35 573	37 565
Transfers recognised - capital	-	5 236	29 629	22 687	31 086	31 086	-	24 024	25 441	26 866
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	6 884	16 437	4 478	2 498	2 498	-	9 567	10 132	10 699
<b>Total sources of capital funds</b>	-	12 121	46 066	27 165	33 584	33 584	-	33 591	35 573	37 565
<b>Financial position</b>										
Total current assets	-	53 348	-	67 000	67 000	67 000	-	30 369	32 161	33 962
Total non current assets	-	6 608	-	272 206	272 206	272 206	-	356 645	377 687	398 838
Total current liabilities	-	22 262	-	27 500	27 500	27 500	-	5 090	5 390	5 692
Total non current liabilities	-	-	-	-	-	-	-	-	-	-
Community wealth/Equity	-	187 362	-	191 839	191 839	191 839	-	211 007	223 456	235 970
<b>Cash flows</b>										
Net cash from (used) operating	-	27 812	21 874	21 465	(27 264)	(27 264)	-	(7 319)	(7 750)	(8 184)
Net cash from (used) investing	-	(12 121)	(46 193)	(26 365)	(32 784)	(32 784)	-	(24 010)	(25 426)	(26 850)
Net cash from (used) financing	-	-	(9 634)	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end</b>	-	13 853	(9 585)	2 100	(53 048)	(53 048)	-	(26 828)	(60 005)	(95 039)
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	-	24 368	-	7 000	7 000	7 000	-	4 500	4 766	5 032
Application of cash and investments	-	(9 802)	-	(26 060)	(14 069)	(14 069)	-	(2 853)	(3 022)	(3 190)
<b>Balance - surplus (shortfall)</b>	-	34 170	-	33 060	21 069	21 069	-	7 353	7 787	8 223
<b>Asset management</b>										
Asset register summary (WDV)	-	6 608	-	264 706	7 500	7 500	316 413	316 413	351 130	370 794
Depreciation & asset impairment	-	15 859	16 894	8 853	8 653	8 653	9 069	9 069	9 604	10 142
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	4 755	3 386	3 386	9 167	9 167	9 707	10 251
<b>Free services</b>										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
<b>Households below minimum service level</b>										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

**NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2015-2016**

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

Standard Classification Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>	<b>1</b>									
<b>Revenue - Standard</b>										
<i>Governance and administration</i>		-	77 714	81 408	114 101	96 676	96 676	119 826	126 895	134 001
Executive and council		-	51	-	-	-	-	-	-	-
Budget and treasury office		-	77 099	81 254	114 075	96 591	96 591	119 740	126 804	133 905
Corporate services		-	564	154	25	85	85	86	91	96
<i>Community and public safety</i>		-	2 105	2 264	3 534	3 460	3 460	3 546	3 755	3 965
Community and social services		-	2 105	2 264	3 457	3 383	3 383	3 546	3 755	3 965
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	76	76	76	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	22 018	30 628	1 304	1 228	1 228	24 267	25 698	27 137
Planning and development		-	84	999	166	90	90	120	127	134
Road transport		-	21 934	29 629	1 138	1 138	1 138	24 147	25 572	27 004
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	451	526	-	-	-	1 070	1 133	1 197
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	451	526	-	-	-	1 070	1 133	1 197
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	<b>2</b>	-	102 288	114 826	118 938	101 363	101 363	148 708	157 482	166 301
<b>Expenditure - Standard</b>										
<i>Governance and administration</i>		-	69 468	110 411	80 265	73 465	73 465	83 377	88 296	93 241
Executive and council		-	17 044	19 196	31 814	28 317	28 317	25 135	26 618	28 108
Budget and treasury office		-	41 385	46 654	31 967	29 241	29 241	30 332	32 122	33 921
Corporate services		-	11 039	44 561	16 484	15 908	15 908	27 910	29 556	31 212
<i>Community and public safety</i>		-	9 922	9 757	9 957	9 466	9 466	8 676	9 188	9 702
Community and social services		-	9 922	9 757	7 922	7 617	7 617	8 676	9 188	9 702
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	2 034	1 849	1 849	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	12 203	9 757	16 720	11 639	11 639	43 406	45 967	48 541
Planning and development		-	4 177	-	6 513	4 067	4 067	8 602	9 110	9 620
Road transport		-	8 025	9 757	10 206	7 573	7 573	34 804	36 857	38 921
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	4 625	-	7 519	7 011	7 011	11 894	12 596	13 302
Electricity		-	1 667	-	1 747	1 647	1 647	3 608	3 821	4 035
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	2 958	-	5 772	5 364	5 364	8 287	8 775	9 267
<i>Other</i>	4	-	-	-	-	-	-	1 355	1 435	1 516
<b>Total Expenditure - Standard</b>	<b>3</b>	-	96 218	129 924	114 460	101 581	101 581	148 708	157 482	166 301
<b>Surplus/(Deficit) for the year</b>		-	6 070	(15 098)	4 478	(218)	(218)	(0)	(0)	(0)

**NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2015-2016**



## NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2015-2016

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

Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Revenue by Vote</b>	1									
Vote 1 - Council		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	51	-	-	-	-	-	-	-
Vote 3 - Budget and Treasury Office		-	77 099	81 254	114 075	96 591	96 591	119 740	126 804	133 905
Vote 4 - Corporate Services		-	564	154	25	85	85	86	91	96
Vote 5 - Community Services		-	2 556	2 790	3 457	3 383	3 383	4 616	4 888	5 162
Vote 6 - Technical Services		-	22 018	30 628	1 380	1 304	1 304	24 267	25 698	27 137
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]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	-	102 288	114 826	118 938	101 363	101 363	148 708	157 482	166 301
<b>Expenditure by Vote to be appropriated</b>	1									
Vote 1 - Council		-	9 757	9 381	13 514	13 079	13 079	13 439	14 231	15 028
Vote 2 - Municipal Manager		-	7 287	9 815	18 300	15 238	15 238	11 696	12 386	13 080
Vote 3 - Budget and Treasury Office		-	41 385	46 654	31 967	29 241	29 241	30 332	32 122	33 921
Vote 4 - Corporate Services		-	11 039	44 561	16 484	15 908	15 908	27 910	29 556	31 212
Vote 5 - Community Services		-	12 880	9 757	13 695	12 981	12 981	16 962	17 963	18 969
Vote 6 - Technical Services		-	13 869	9 757	20 500	15 135	15 135	48 369	51 223	54 091
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]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	-	96 218	129 924	114 460	101 581	101 581	148 708	157 482	166 301
<b>Surplus/(Deficit) for the year</b>	2	-	6 070	(15 098)	4 478	(218)	(218)	(0)	(0)	(0)



**NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2015-2016**

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

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Revenue By Source</b>											
Property rates	2	-	23 669	9 821	27 710	12 407	12 407	-	16 840	17 834	18 832
Property rates - penalties & collection charges											
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	451	526	396	396	396	-	419	443	468
Service charges - other											
Rental of facilities and equipment			72	746	25	25	25		27	28	30
Interest earned - external investments			961	1 735	1 500	1 500	1 500		1 000	1 059	1 118
Interest earned - outstanding debtors			2 958	-	-	1 500	1 500		10 000	10 590	11 183
Dividends received			-	274	-	-	-		-	-	-
Fines			67	1 710	1 440	1 440	1 440		1 509	1 598	1 688
Licences and permits			1 544	279	1 629	1 629	1 629		1 708	1 808	1 910
Agency services			231	71 339	240	240	240		252	266	281
Transfers recognised - operational			50 787	-	75 677	75 677	75 677		87 076	92 214	97 378
Other revenue	2	-	661	110	10 177	6 475	6 475	-	5 791	6 133	6 476
Gains on disposal of PPE			-	430	-	-	-		-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	81 400	87 061	118 938	101 363	101 363	-	124 698	132 056	139 451
<b>Expenditure By Type</b>											
Employee related costs	2	-	96 218	48 988	43 822	41 567	41 567	-	46 509	49 253	52 011
Remuneration of councillors			6 234	9 381	7 265	8 067	8 067		8 737	9 253	9 771
Debt impairment	3	-	9 846	13 276	6 634	6 634	6 634		2 620	2 775	2 930
Depreciation & asset impairment	2	-	15 859	16 894	8 853	8 653	8 653	-	9 069	9 604	10 142
Finance charges			22	-	-	-	-		-	-	-
Bulk purchases	2	-	-	-	-	-	-		-	-	-
Other materials	8	-	3 885	752	4 755	3 386	3 386		-	-	-
Contracted services			-	268	-	-	-		-	-	-
Transfers and grants			3 290	2 973	-	-	-		-	-	-
Other expenditure	4, 5	-	28 590	37 391	43 131	33 273	33 273		81 774	86 598	91 448
Loss on disposal of PPE			-	-	-	-	-		-	-	-
<b>Total Expenditure</b>		-	163 943	129 924	114 460	101 581	101 581	-	148 708	157 482	166 301
<b>Surplus/(Deficit)</b>		-	(82 543)	(42 863)	4 478	(218)	(218)	-	(24 010)	(25 426)	(26 850)
Transfers recognised - capital			-	27 765	-	-	-		24 010	25 426	26 850
Contributions recognised - capital	6	-	-	-	-	-	-		-	-	-
Contributed assets			-	-	-	-	-		-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		-	(82 543)	(15 098)	4 478	(218)	(218)	-	(0)	(0)	(0)
Taxation			-	-	-	-	-		-	-	-
<b>Surplus/(Deficit) after taxation</b>		-	(82 543)	(15 098)	4 478	(218)	(218)	-	(0)	(0)	(0)
Attributable to minorities			-	-	-	-	-		-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		-	(82 543)	(15 098)	4 478	(218)	(218)	-	(0)	(0)	(0)
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-		-	-	-
<b>Surplus/(Deficit) for the year</b>		-	(82 543)	(15 098)	4 478	(218)	(218)	-	(0)	(0)	(0)

**NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2015-2016**

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

Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>	1										
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	2										
Vote 1 - Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	7	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be appropriated</b>	2										
Vote 1 - Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	395	203	1 149	1 164	1 164	-	1 723	1 825	1 927
Vote 3 - Budget and Treasury Office		-	-	-	2 000	-	-	-	-	-	-
Vote 4 - Corporate Services		-	4 223	18 369	708	985	985	-	4 150	4 395	1 927
Vote 5 - Community Services		-	5 218	-	740	4 170	4 170	-	2 734	2 250	2 376
Vote 6 - Technical Services		-	2 284	27 494	22 568	27 265	27 265	-	24 983	26 457	27 939
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]		-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		-	12 121	46 066	27 165	33 584	33 584	-	33 591	34 927	34 169
<b>Total Capital Expenditure - Vote</b>		-	12 121	46 066	27 165	33 584	33 584	-	33 591	34 927	34 169
<b>Capital Expenditure - Standard</b>											
<b>Governance and administration</b>		-	4 618	18 572	3 857	2 149	2 149	-	5 874	6 220	6 569
Executive and council		-	395	203	1 149	1 164	1 164	-	1 723	1 825	1 927
Budget and treasury office		-	-	-	2 000	-	-	-	-	-	-
Corporate services		-	4 223	18 369	708	985	985	-	4 150	4 395	4 641
<b>Community and public safety</b>		-	5 218	-	620	4 050	4 050	-	1 204	1 276	1 347
Community and social services		-	5 218	-	620	350	350	-	610	646	682
Sport and recreation		-	-	-	-	3 700	3 700	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	594	629	665
Health		-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	2 284	27 494	22 568	27 265	27 265	-	23 707	25 106	26 512
Planning and development		-	-	-	938	646	646	-	753	798	843
Road transport		-	2 284	27 494	21 630	26 619	26 619	-	22 954	24 308	25 669
Environmental protection		-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	120	120	120	-	2 805	2 971	3 137
Electricity		-	-	-	-	-	-	-	681	721	762
Water		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	120	120	120	-	2 124	2 250	2 376
<b>Other</b>		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard</b>	3	-	12 121	46 066	27 165	33 584	33 584	-	33 591	35 573	37 565
<b>Funded by:</b>											
National Government		-	5 236	29 629	22 687	31 086	31 086	-	24 024	25 441	26 866
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	-	5 236	29 629	22 687	31 086	31 086	-	24 024	25 441	26 866
<b>Public contributions &amp; donations</b>	5	-	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		-	6 884	16 437	4 478	2 498	2 498	-	9 567	10 132	10 699
<b>Total Capital Funding</b>	7	-	12 121	46 066	27 165	33 584	33 584	-	33 591	35 573	37 565

**NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2015-2016**

EC126 Ngqushwa - Table A6 Budgeted Financial Position

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>ASSETS</b>											
<b>Current assets</b>											
Cash			24 368		7 000	7 000	7 000		4 500	4 766	5 032
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	-	-	-	-	-	-	-	1 748	1 851	1 955
Other debtors			10 835		60 000	60 000	60 000		24 121	25 544	26 975
Current portion of long-term receivables			18 145								
Inventory	2										
<b>Total current assets</b>		-	53 348	-	67 000	67 000	67 000	-	30 369	32 161	33 962
<b>Non current assets</b>											
Long-term receivables											
Investments											
Investment property			5 430		6 000	6 000	6 000		39 042	41 345	43 660
Investment in Associate											
Property, plant and equipment	3	-	-	-	264 706	264 706	264 706	-	316 413	335 081	353 846
Agricultural											
Biological											
Intangible			1 178		1 500	1 500	1 500		1 191	1 261	1 332
Other non-current assets											
<b>Total non current assets</b>		-	6 608	-	272 206	272 206	272 206	-	356 645	377 687	398 838
<b>TOTAL ASSETS</b>		-	59 956	-	339 206	339 206	339 206	-	387 014	409 848	432 800
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft	1										
Borrowing	4	-	-	-	-	-	-	-	-	-	-
Consumer deposits											
Trade and other payables	4	-	-	-	3 500	3 500	3 500	-	2 500	2 648	2 796
Provisions			22 262		24 000	24 000	24 000		2 590	2 743	2 896
<b>Total current liabilities</b>		-	22 262	-	27 500	27 500	27 500	-	5 090	5 390	5 692
<b>Non current liabilities</b>											
Borrowing		-	-	-	-	-	-	-	-	-	-
Provisions		-	-	-	-	-	-	-	-	-	-
<b>Total non current liabilities</b>		-	-	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>		-	22 262	-	27 500	27 500	27 500	-	5 090	5 390	5 692
<b>NET ASSETS</b>	5	-	37 694	-	311 706	311 706	311 706	-	381 924	404 458	427 108
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated Surplus/(Deficit)			187 362		191 839	191 839	191 839		211 007	223 456	235 970
Reserves	4	-	-	-	-	-	-	-	-	-	-
Minorities' interests											
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	5	-	187 362	-	191 839	191 839	191 839	-	211 007	223 456	235 970

References

**NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2015-2016**

EC126 Ngqushwa - Table A7 Budgeted Cash Flows

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates, penalties & collection charges			26 824	17 967	20 574	7 082	7 082		7 578	8 025	8 475
Service charges			50 786	86 897	75 677	75 677	75 677		266	282	297
Other revenue			20 887	-	22 687	27 386	27 386		5 271	5 582	5 894
Government - operating	1		961	746	1 500	1 000	1 000		87 076	92 214	97 378
Government - capital	1		-	-	-	-	-		24 010	25 426	26 850
Interest			-	-	-	-	-		5 500	5 825	6 151
Dividends			-	-	-	-	-		-	-	-
<b>Payments</b>											
Suppliers and employees			(71 647)	(83 736)	(98 973)	(138 409)	(138 409)		(137 019)	(145 103)	(153 229)
Finance charges			-	-	-	-	-		-	-	-
Transfers and Grants	1		-	-	-	-	-		-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		-	27 812	21 874	21 465	(27 264)	(27 264)	-	(7 319)	(7 750)	(8 184)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE			-	-	800	800	800		-	-	-
Decrease (Increase) in non-current debtors			-	-	-	-	-		-	-	-
Decrease (Increase) other non-current receivables			-	-	-	-	-		-	-	-
Decrease (Increase) in non-current investments			-	-	-	-	-		-	-	-
<b>Payments</b>											
Capital assets			(12 121)	(46 193)	(27 165)	(33 584)	(33 584)		(24 010)	(25 426)	(26 850)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		-	(12 121)	(46 193)	(26 365)	(32 784)	(32 784)	-	(24 010)	(25 426)	(26 850)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans			-	-	-	-	-		-	-	-
Borrowing long term/refinancing			-	-	-	-	-		-	-	-
Increase (decrease) in consumer deposits			-	-	-	-	-		-	-	-
<b>Payments</b>											
Repayment of borrowing			-	(9 634)	-	-	-		-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		-	-	(9 634)	-	-	-	-	-	-	-
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		-	15 691	(33 954)	(4 900)	(60 048)	(60 048)	-	(31 328)	(33 177)	(35 034)
Cash/cash equivalents at the year begin:	2		(1 838)	24 368	7 000	7 000	7 000		4 500	(26 828)	(60 005)
Cash/cash equivalents at the year end:	2		13 853	(9 585)	2 100	(53 048)	(53 048)		(26 828)	(60 005)	(95 039)

**NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2015-2016**

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

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	-	13 853	(9 585)	2 100	(53 048)	(53 048)	-	(26 828)	(60 005)	(95 039)
Other current investments > 90 days		-	10 515	9 585	4 900	60 048	60 048	-	31 328	64 770	100 072
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		-	24 368	-	7 000	7 000	7 000	-	4 500	4 766	5 032
<b>Application of cash and investments</b>											
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	-	(9 802)	-	(26 060)	(14 069)	(14 069)	-	(2 853)	(3 022)	(3 190)
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>		-	(9 802)	-	(26 060)	(14 069)	(14 069)	-	(2 853)	(3 022)	(3 190)
<b>Surplus(shortfall)</b>		-	34 170	-	33 060	21 069	21 069	-	7 353	7 787	8 223

**NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2015-2016**

EC126 Nqgushwa - Table A9 Asset Management

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	-	-	-	27 165	33 584	33 584	33 591	35 573	37 565
Infrastructure - Road transport		-	-	-	21 630	26 329	26 329	22 954	24 308	25 669
Infrastructure - Electricity		-	-	-	-	300	300	681	721	762
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	21 630	26 629	26 629	23 635	25 030	26 437
Community		-	-	-	1 558	4 696	4 696	2 734	2 896	3 058
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	3 977	2 259	2 259	7 222	7 648	8 076
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
<b>Total Renewal of Existing Assets</b>	2	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>	4	-	-	-	21 630	26 329	26 329	22 954	24 308	25 669
Infrastructure - Road transport		-	-	-	-	300	300	681	721	762
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	21 630	26 629	26 629	23 635	25 030	26 437
Community		-	-	-	1 558	4 696	4 696	2 734	2 896	3 058
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	3 977	2 259	2 259	7 222	7 648	8 076
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>	2	-	-	-	27 165	33 584	33 584	33 591	35 573	37 565
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5									
Infrastructure - Road transport					109 000			145 668	154 262	162 901
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure					109 000			145 668	154 262	162 901
Community										
Heritage assets										
Investment properties			5 430		6 000	6 000	6 000	39 042	41 345	43 660
Other assets					148 206			130 513	154 262	162 901
Agricultural Assets										
Biological assets										
Intangibles			1 178		1 500	1 500	1 500	1 191	1 261	1 332
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5		6 608		264 706	7 500	7 500	316 413	351 130	370 794
<b>EXPENDITURE OTHER ITEMS</b>										
Depreciation & asset impairment			15 859	16 894	8 853	8 653	8 653	9 069	9 604	10 142
Repairs and Maintenance by Asset Class	3				4 755	3 386	3 386	9 167	9 707	10 251
Infrastructure - Road transport					3 000	2 000	2 000	5 848	6 193	6 540
Infrastructure - Electricity					968	868	868	2 000	2 118	2 237
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure					3 968	2 868	2 868	7 848	8 311	8 776
Community					267	248	248	9	9	10
Heritage assets										
Investment properties										
Other assets	6, 7				520	270	270	1 310	1 387	1 465
<b>TOTAL EXPENDITURE OTHER ITEMS</b>			15 859	16 894	13 608	12 040	12 040	18 235	19 311	20 393
<b>Renewal of Existing Assets as % of total capex</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Renewal of Existing Assets as % of deprecn*</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>R&amp;M as a % of PPE</b>		0.0%	0.0%	0.0%	1.8%	1.3%	1.3%	2.9%	2.9%	2.9%
<b>Renewal and R&amp;M as a % of PPE</b>		0.0%	0.0%	0.0%	2.0%	45.0%	45.0%	3.0%	3.0%	3.0%

**NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2015-2016**

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

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>											
<b>REVENUE ITEMS:</b>											
<b>Property rates</b>											
Total Property Rates	6		23 669	9 821	27 710	12 407	12 407		16 840	17 834	18 832
less Revenue Foregone											
Net Property Rates		-	23 669	9 821	27 710	12 407	12 407	-	16 840	17 834	18 832
<b>Service charges - electricity revenue</b>											
Total Service charges - electricity revenue	6										
less Revenue Foregone											
Net Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-
<b>Service charges - water revenue</b>											
Total Service charges - water revenue	6										
less Revenue Foregone											
Net Service charges - water revenue		-	-	-	-	-	-	-	-	-	-
<b>Service charges - sanitation revenue</b>											
Total Service charges - sanitation revenue											
less Revenue Foregone											
Net Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-
<b>Service charges - refuse revenue</b>											
Total refuse removal revenue	6		451	526	396	396	396		419	443	468
Total landfill revenue											
less Revenue Foregone											
Net Service charges - refuse revenue		-	451	526	396	396	396	-	419	443	468
<b>Other Revenue by source</b>											
LEASE AGREEMENTS			-		71						
BUILDING PLANS			-		106						
LAND USE			-		60						
BILLBOARD			-		5						
PHOTOS			-								
VAT CLAIMS			-		8 946						
CEMETRY FEES			-								
POUND FEES			-		4						
LEAVE REVERSAL			-								
OTHER INOCME			661	110	985	6 475	6 475		5 791	6 133	6 476
			-								
			-								
Total 'Other' Revenue	3 1	-	661	110	10 177	6 475	6 475	-	5 791	6 133	6 476

**NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2015-2016**

<b>EXPENDITURE ITEMS:</b>											
<b>Employee related costs</b>											
Basic Salaries and Wages	2	28 492	48 988	32 665	41 567	41 567		46 509	49 253	52 011	
Pension and UIF Contributions		6 234		4 883							
Medical Aid Contributions		9 846		1 625							
Overtime		15 859		-							
Performance Bonus		22		-							
Motor Vehicle Allowance		-		2 092							
Cellphone Allowance		3 885		257							
Housing Allowances		-		38							
Other benefits and allowances		3 290		2 261							
Payments in lieu of leave		28 590									
Long service awards		-									
Post-retirement benefit obligations		-									
<b>sub-total</b>	4										
	5	-	96 218	48 988	43 822	41 567	41 567	-	46 509	49 253	52 011
<b>Less: Employees costs capitalised to PPE</b>											
<b>Total Employee related costs</b>	1	-	96 218	48 988	43 822	41 567	41 567	-	46 509	49 253	52 011
<b>Contributions recognised - capital</b>											
<i>List contributions by contract</i>											
<b>Total Contributions recognised - capital</b>											
		-	-	-	-	-	-	-	-	-	-
<b>Depreciation &amp; asset impairment</b>											
Depreciation of Property, Plant & Equipment		15 859	16 894	8 853	8 653	8 653		9 069	9 604	10 142	
Lease amortisation											
Capital asset impairment											
Depreciation resulting from revaluation of PPE	10										
<b>Total Depreciation &amp; asset impairment</b>	1	-	15 859	16 894	8 853	8 653	8 653	-	9 069	9 604	10 142
<b>Bulk purchases</b>											
Electricity Bulk Purchases											
Water Bulk Purchases											
<b>Total bulk purchases</b>	1	-	-	-	-	-	-	-	-	-	-
<b>Transfers and grants</b>											
Cash transfers and grants		-	-	-	-	-	-	-	-	-	-
Non-cash transfers and grants		-	3 290	2 973	-	-	-	-	-	-	-
<b>Total transfers and grants</b>	1	-	3 290	2 973	-	-	-	-	-	-	-
<b>Contracted services</b>											
<i>List services provided by contract</i>											
			268								
<b>sub-total</b>	1	-	-	268	-	-	-	-	-	-	-
<b>Allocations to organs of state:</b>											
Electricity											
Water											
Sanitation											
Other											
<b>Total contracted services</b>		-	-	268	-	-	-	-	-	-	-
<b>Other Expenditure By Type</b>											
Collection costs											
Contributions to 'other' provisions											
Consultant fees											
Audit fees											
General expenses	3										
<b>List Other Expenditure by Type</b>											
<i>Opex</i>		28 590	37 391	43 131	33 273	33 273		81 774	86 598	91 448	



## NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2015-2016

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

Description	Ref	Vote 1 Council	Vote 2 Municipal Manager	Vote 3 Budget and Treasury Office	Vote 4 Corprate Services	Vote 5 Community Services	Vote 6 Technical Services	Vote 7 [NAME OF VOTE 7]	Vote 8 [NAME OF VOTE 8]	Vote 9 [NAME OF VOTE 9]	Vote 10 [NAME OF VOTE 10]	Vote 11 [NAME OF VOTE 11]	Vote 12 [NAME OF VOTE 12]	Vote 13 [NAME OF VOTE 13]	Vote 14 [NAME OF VOTE 14]	Vote 15 [NAME OF VOTE 15]	Total
<b>R thousand</b>	<b>1</b>																
<b>Revenue By Source</b>																	
Property rates				16 840													16 840
Property rates - penalties & collection charges																	-
Service charges - electricity revenue																	-
Service charges - water revenue																	-
Service charges - sanitation revenue																	-
Service charges - refuse revenue				419													419
Service charges - other							78										78
Rental of facilities and equipment					27												27
Interest earned - external investments				1 000													1 000
Interest earned - outstanding debtors				10 000													10 000
Dividends received																	-
Fines								1 509									1 509
Licences and permits								1 708									1 708
Agency services								252									252
Other revenue				5 612	59	120											5 791
Transfers recognised - operational				87 076													87 076
Gains on disposal of PPE																	-
<b>Total Revenue (excluding capital transfers and contributions)</b>				120 947	86	3 665											124 698
<b>Expenditure By Type</b>																	
Employee related costs			6 197	6 792	12 083	15 814	5 622										46 509
Remuneration of councillors		8 737															8 737
Debt impairment				2 620													2 620
Depreciation & asset impairment			1 511		4 534		3 023										9 069
Finance charges																	-
Bulk purchases																	-
Other materials																	-
Contracted services																	-
Transfers and grants																	-
Other expenditure			13 629	13 629	13 629	13 629	13 629										81 774
Loss on disposal of PPE																	-
<b>Total Expenditure</b>		22 366	21 338	23 041	30 247	29 443	22 274										148 708
<b>Surplus/(Deficit)</b>		(22 366)	(21 338)	97 906	(30 161)	(25 777)	(22 274)										(24 010)
Transfers recognised - capital						1 070	22 940										24 010
Contributions recognised - capital																	-
Contributed assets																	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		(22 366)	(21 338)	97 906	(30 161)	(24 707)	666										(0)

References

**NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2015-2016**

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

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>											
<b>ASSETS</b>											
<b>Call investment deposits</b>											
Call deposits < 90 days											
Other current investments > 90 days											
<b>Total Call investment deposits</b>	2	-	-	-	-	-	-	-	-	-	-
<b>Consumer debtors</b>											
Consumer debtors									1 748	1 851	1 955
<i>Less: Provision for debt impairment</i>											
<b>Total Consumer debtors</b>	2	-	-	-	-	-	-	-	1 748	1 851	1 955
<b>Debt impairment provision</b>											
Balance at the beginning of the year											
Contributions to the provision											
Bad debts written off											
<b>Balance at end of year</b>		-	-	-	-	-	-	-	-	-	-
<b>Property, plant and equipment (PPE)</b>											
PPE at cost/valuation (excl. finance leases)					264 706	264 706	264 706		316 413	335 081	353 846
Leases recognised as PPE	3										
<i>Less: Accumulated depreciation</i>											
<b>Total Property, plant and equipment (PPE)</b>	2	-	-	-	264 706	264 706	264 706	-	316 413	335 081	353 846
<b>LIABILITIES</b>											
<b>Current liabilities - Borrowing</b>											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities											
<b>Total Current liabilities - Borrowing</b>		-	-	-	-	-	-	-	-	-	-
<b>Trade and other payables</b>											
Trade and other creditors					3 500	3 500	3 500		2 500	2 648	2 796
Unspent conditional transfers											
VAT											
<b>Total Trade and other payables</b>	2	-	-	-	3 500	3 500	3 500	-	2 500	2 648	2 796
<b>Non current liabilities - Borrowing</b>											
Borrowing	4										
Finance leases (including PPP asset element)											
<b>Total Non current liabilities - Borrowing</b>		-	-	-	-	-	-	-	-	-	-
<b>Provisions - non-current</b>											
Retirement benefits											
<i>List other major provision items</i>											
Refuse landfill site rehabilitation											
Other											
<b>Total Provisions - non-current</b>		-	-	-	-	-	-	-	-	-	-
<b>CHANGES IN NET ASSETS</b>											
<b>Accumulated Surplus/(Deficit)</b>											
Accumulated Surplus/(Deficit) - opening balance											
GRAP adjustments											
Restated balance		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		-	(82 543)	(15 098)	4 478	(218)	(218)	-	(0)	(0)	(0)
Appropriations to Reserves											
Transfers from Reserves											
Depreciation offsets											
Other adjustments											
<b>Accumulated Surplus/(Deficit)</b>	1	-	(82 543)	(15 098)	4 478	(218)	(218)	-	(0)	(0)	(0)
<b>Reserves</b>											
Housing Development Fund											
Capital replacement											
Self-insurance											
Other reserves											
Revaluation											
<b>Total Reserves</b>	2	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	-	(82 543)	(15 098)	4 478	(218)	(218)	-	(0)	(0)	(0)
<b>Total capital expenditure includes expenditure on nationally significant priorities:</b>											
Provision of basic services											

**NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2015-2016**

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

Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand												
KPA 1: GOOD GOVERNANCE AND PUBLIC PARTICIPATION	WARD COMMITTEE EXPENSE						-		-			
	ENFORCES BY-LAWS				51				-			
KPA 2: INSTITUTIONAL TRANSFORMATION AND DEVELOPMENT	IT INFRASTRUCTURE				564		25		-	86	91	96
	COUNCIL SUPPORT							85	85		-	-
4.4 KPA 3: FINANCIAL VIABILITY AND MANAGEMENT					77 099		114 075	96 591	96 591	119 740	126 804	133 905
KPA 4: LOCAL ECONOMIC DEVELOPMENT AND COMMUNITY	A thriving economy capable of meeting the economic development challenges of unemployment, poverty, skills shortage and slow economic growth on a sustainable basis.				2 640		4 770	3 550	3 550	4 735	5 015	5 296
KPA 5: INFRASTRUCTURE AND SERVICE DELIVERY	To ensure universal access to basic household, community and social services				21 934		22 755	1 138	1 138	24 147	25 572	27 004
									-		-	-
									-		-	-
									-		-	-
									-		-	-
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	-	102 288	-	141 625	101 363	101 363	148 708	157 482	166 301

## NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2015-2016

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

Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
<b>R thousand</b>													
4.2 KPA 1: GOOD GOVERNANCE AND PUBLIC PARTICIPATION	WARD COMMITTEE EXPENSE				9 757		13 514	13 079	13 079	25 135	26 618	28 108	
	IT INFRASTRUCTURE				7 287		18 300		-	4 450	4 713	4 977	
	ENFORCES BY-LAWS							15 238	15 238		-	-	
KPA 2: INSTITUTIONAL TRANSFORMATION AND DEVELOPMENT	COUNCIL AND ADMIN SUPPORT				1 497		9 805	15 908	15 908	20 652	21 870	23 095	
					9 542		6 679		-		-	-	
4.4 KPA 3: FINANCIAL VIABILITY AND MANAGEMENT					41 385		31 967	29 241	29 241	30 332	32 122	33 921	
KPA 4: LOCAL ECONOMIC DEVELOPMENT	A thriving economy capable of meeting the economic development challenges of				17 057		22 242	18 897	18 897	29 728	31 482	33 245	
4.6 KPA 5: INFRASTRUCTURE AND SERVICE DELIVERY	To ensure universal access to basic household, community and social services				9 692		11 953	9 219	9 219	38 411	40 678	42 956	
Allocations to other priorities													
<b>Total Expenditure</b>				1	-	96 218	-	114 460	101 581	101 581	148 708	157 482	166 301

**NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2015-2016**

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

Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
4.2 KPA 1: GOOD GOVERNANCE AND PUBLIC PARTICIPATION	To strengthen municipal governance and administrative capacity	A			395		1 149	1 164	1 164	1 723	1 825	1 927
		B							-		-	-
		C							-		-	-
KPA 2: INSTITUTIONAL TRANSFORMATION AND DEVELOPMENT		D			4 223		708	985	985	4 150	4 395	4 641
		E							-		-	-
4.4 KPA 3: FINANCIAL VIABILITY AND MANAGEMENT		F			-		2 000	-	-		-	-
KPA 4: LOCAL ECONOMIC DEVELOPMENT	A thriving economy capable of meeting the economic development challenges of	G			5 218		1 678	4 816	4 816	4 082	4 323	4 565
4.6 KPA 5: INFRASTRUCTURE AND SERVICE DELIVERY		H			2 284		21 630	26 619	26 619	23 635	25 030	23 035
		I									-	-
		J									-	-
		K									-	-
		L									-	-
		M									-	-
		N									-	-
		O									-	-
		P									-	-
Allocations to other priorities			3									
Total Capital Expenditure			1	-	12 121	-	27 165	33 584	33 584	33 591	35 573	34 169

## NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2015-2016

EC126 Nqgushwa - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b><u>Borrowing Management</u></b>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.0%	0.0%	7.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.0%	0.1%	11.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure ex cl. 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%
<b><u>Safety of Capital</u></b>											
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%
<b><u>Liquidity</u></b>											
Current Ratio	Current assets/current liabilities	-	2.4	-	2.4	2.4	2.4	-	6.0	6.0	6.0
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	-	2.4	-	2.4	2.4	2.4	-	6.0	6.0	6.0
Liquidity Ratio	Monetary Assets/Current Liabilities	-	1.1	-	0.3	0.3	0.3	-	0.9	0.9	0.9
<b><u>Revenue Management</u></b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0.0%	90.5%	21.2%	49.3%	29.3%	29.3%	0.0%	20.7%	20.7%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	90.5%	21.2%	49.3%	29.3%	29.3%	0.0%	20.7%	20.7%	20.7%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.0%	35.6%	0.0%	50.4%	59.2%	59.2%	0.0%	20.7%	20.7%	20.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<b><u>Creditors Management</u></b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))										
Creditors to Cash and Investments		0.0%	0.0%	0.0%	166.7%	-6.6%	-6.6%	0.0%	-9.3%	-4.4%	-2.9%
<b><u>Other Indicators</u></b>											
Electricity Distribution Losses (2)	Total Volume Losses (kWh)										
	Total Cost of Losses (Rand '000)										
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
Employee costs	Employee costs/(Total Revenue - capital revenue)	0.0%	118.2%	56.3%	36.8%	41.0%	41.0%	0.0%	37.3%	37.3%	37.3%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	36.8%	41.0%	41.0%		37.3%	37.3%	37.3%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	0.0%	0.0%	4.0%	3.3%	3.3%		7.4%	7.4%	7.4%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	0.0%	19.5%	19.4%	7.4%	8.5%	8.5%	0.0%	7.3%	7.3%	7.3%
<b><u>IDP regulation financial viability indicators</u></b>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	-	3.2	-	-	-	-	-	6.5	6.5	6.8
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	0.0%	119.8%	0.0%	212.2%	465.1%	465.1%	0.0%	149.0%	149.0%	149.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	-	1.3	(1.5)	0.3	(9.0)	(9.0)	-	(3.6)	(7.5)	(11.3)

References

## NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2015-2016

EC126 Nggqushwa Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Funding measures</b>												
Cash/cash equivalents at the year end - R'000	18(1)b	1	-	13 853	(9 585)	2 100	(53 048)	(53 048)	-	(26 828)	(60 005)	(95 039)
Cash + investments at the yr end less applications - R'000	18(1)b	2	-	34 170	-	33 060	21 069	21 069	-	7 353	7 787	8 223
Cash year end/monthly employee/supplier payments	18(1)b	3	-	1.3	(1.5)	0.3	(9.0)	(9.0)	-	(3.6)	(7.5)	(11.3)
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	-	(82 543)	(15 098)	4 478	(218)	(218)	-	(0)	(0)	(0)
Service charge rev % change - macro CPI target exclusive	18(1)a,(2)	5	N.A.	(6.0%)	(62.7%)	164.6%	(60.4%)	(6.0%)	(106.0%)	28.6%	(0.1%)	(0.4%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	0.0%	90.5%	21.2%	49.3%	29.3%	29.3%	0.0%	20.7%	20.7%	20.7%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	40.7%	118.7%	23.5%	51.4%	51.4%	0.0%	15.1%	15.1%	15.1%
Capital payments % of capital expenditure	18(1)c:19	8	0.0%	100.0%	100.3%	100.0%	100.0%	100.0%	0.0%	71.5%	72.8%	78.6%
Borrowing receipts % of capital expenditure (ex cl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	0.0%	(100.0%)	0.0%	0.0%	0.0%	(100.0%)	(56.9%)	5.9%	5.6%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(v)i	13	0.0%	0.0%	0.0%	1.8%	1.3%	1.3%	0.0%	2.9%	2.9%	2.9%
Asset renewal % of capital budget	20(1)(v)i	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%





**NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2015-2016**

<b>Total Operating Revenue</b>			-	81 400	87 061	118 938	101 363	101 363	-	124 698	132 056	139 451
<b>Total Operating Expenditure</b>			-	163 943	129 924	114 460	101 581	101 581	-	148 708	157 482	166 301
<b>Operating Performance Surplus/(Deficit)</b>			-	(82 543)	(42 863)	4 478	(218)	(218)	-	(24 010)	(25 426)	(26 850)
<b>Cash and Cash Equivalents (30 June 2012)</b>										(26 828)		
<b>Revenue</b>												
% Increase in Total Operating Revenue				0.0%	7.0%	36.6%	(14.8%)	0.0%	(100.0%)	23.0%	5.9%	5.6%
% Increase in Property Rates Revenue				0.0%	(58.5%)	182.1%	(55.2%)	0.0%	(100.0%)	35.7%	5.9%	5.6%
% Increase in Electricity Revenue				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% Increase in Property Rates & Services Charges				0.0%	(56.7%)	170.6%	(54.4%)	0.0%	(100.0%)	34.6%	5.9%	5.6%
<b>Expenditure</b>												
% Increase in Total Operating Expenditure				0.0%	(20.8%)	(11.9%)	(11.3%)	0.0%	(100.0%)	46.4%	5.9%	5.6%
% Increase in Employee Costs				0.0%	(49.1%)	(10.5%)	(5.1%)	0.0%	(100.0%)	11.9%	5.9%	5.6%
% Increase in Electricity Bulk Purchases				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Average Cost Per Budgeted Employee Position (Remuneration)					296897.3879	227055.4692				479470.0277		
Average Cost Per Councillor (Remuneration)					375237.2	290616.7402				349481.2628		
R&M % of PPE	0.0%	0.0%	0.0%	0.0%	1.8%	1.3%	1.3%	1.3%	2.9%	2.9%	2.9%	2.9%
Asset Renewal and R&M as a % of PPE	0.0%	0.0%	0.0%	0.0%	2.0%	45.0%	45.0%	45.0%	3.0%	3.0%	3.0%	3.0%
Debt Impairment % of Total Billable Revenue	0.0%	40.7%	118.7%	23.5%	51.4%	51.4%	0.0%	15.1%	15.1%	15.1%	15.1%	15.1%
<b>Capital Revenue</b>												
Internally Funded & Other (R'000)			-	6 884	16 437	4 478	2 498	2 498	-	9 567	10 132	10 699
Borrowing (R'000)			-	-	-	-	-	-	-	-	-	-
Grant Funding and Other (R'000)			-	5 236	29 629	22 687	31 086	31 086	-	24 024	25 441	26 866
Internally Generated funds % of Non Grant Funding	0.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%	100.0%	100.0%	100.0%
Borrowing % of Non Grant Funding	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding	0.0%	43.2%	64.3%	83.5%	92.6%	92.6%	0.0%	71.5%	71.5%	71.5%	71.5%	71.5%
<b>Capital Expenditure</b>												
Total Capital Programme (R'000)			-	12 121	46 066	27 165	33 584	33 584	-	33 591	35 573	37 565
Asset Renewal			-	-	-	-	-	-	-	-	-	-
Asset Renewal % of Total Capital Expenditure	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Cash</b>												
Cash Receipts % of Rate Payer & Other	0.0%	90.5%	21.2%	49.3%	29.3%	29.3%	0.0%	20.7%	20.7%	20.7%	20.7%	20.7%
Cash Coverage Ratio	-	0	(0)	0	(0)	(0)	-	(0)	(0)	(0)	(0)	(0)
<b>Borrowing</b>												
Credit Rating (2009/10)										0	0.0%	0.0%
Capital Charges to Operating	0.0%	0.0%	7.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing Receipts % of Capital Expenditure	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Reserves</b>												
Surplus/(Deficit)			-	34 170	-	33 060	21 069	21 069	-	7 353	7 787	8 223
<b>Free Services</b>												
Free Basic Services as a % of Equitable Share	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Free Services as a % of Operating Revenue (excl operational transfers)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>High Level Outcome of Funding Compliance</b>												
Total Operating Revenue			-	81 400	87 061	118 938	101 363	101 363	-	124 698	132 056	139 451
Total Operating Expenditure			-	163 943	129 924	114 460	101 581	101 581	-	148 708	157 482	166 301
Surplus/(Deficit) Budgeted Operating Statement			-	(82 543)	(42 863)	4 478	(218)	(218)	-	(24 010)	(25 426)	(26 850)
Surplus/(Deficit) Considering Reserves and Cash Backing			-	(48 372)	(42 863)	37 538	20 851	20 851	-	(16 657)	(17 639)	(18 627)
MTREF Funded (1) / Unfunded (0)	15	1	0	0	1	1	1	1	1	0	0	0
MTREF Funded ✓ / Unfunded ✗	15	✓	✗	✗	✓	✓	✓	✓	✓	✗	✗	✗

**NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2015-2016**

EC126 Ngqushwa - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
National Government:		-	65 773	-	75 677	75 736	75 736	87 076	92 214	97 378
Local Government Equitable Share			62 426		71 805	71 805	71 805	82 952	87 846	92 766
Finance Management			1 500		1 800	1 800	1 800	1 950	2 065	2 181
Municipal Systems Improvement			800		934	934	934	967	1 024	1 081
			1 047		1 138	1 138	1 138	1 207	1 279	1 350
					-		-			-
Lgsela						59	59			
Provincial Government:		-	812	-	-	-	-	-	-	-
SUBSIDIES			371							
ROADS MAINTENANCE										
SMALL TOWN REVITALISATION GRANT			441							
Health subsidy										
Lgsela										
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
<b>Total Operating Transfers and Grants</b>	5	-	66 585	-	75 677	75 736	75 736	87 076	92 214	97 378
<b>Capital Transfers and Grants</b>										
National Government:		-	28 148	-	22 687	31 086	31 086	24 010	25 426	26 850
Municipal Infrastructure Grant (MIG)			19 887		21 617	26 316	26 316	22 940	24 293	25 654
EPWP			1 000		1 070	1 070	1 070	1 070	1 133	1 197
Rural Transport Services and Infrastructure					-	3 700	3 700			-
					-					
Rural Transport Services and Infrastructure Roll over MIG			7 261		-					
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants <i>[insert description]</i>										
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
<b>Total Capital Transfers and Grants</b>	5	-	28 148	-	22 687	31 086	31 086	24 010	25 426	26 850
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		-	94 733	-	98 364	106 822	106 822	111 086	117 640	124 228

**NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2015-2016**

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

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>EXPENDITURE:</b>	1									
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		-	64 581	-	75 677	75 736	75 736	87 076	92 214	97 378
Local Government Equitable Share			62 426		71 805	71 805	71 805	82 952	87 846	92 766
Finance Management			1 355		1 800	1 800	1 800	1 950	2 065	2 181
Municipal Systems Improvement			800		934	934	934	967	1 024	1 081
					1 138	1 138	1 138	1 207	1 279	1 350
<b>LG Sela</b>						59	59			
Provincial Government:		-	745	-	-	-	-	-	-	-
SUBSIDIES										
ROADS MAINTENANCE			745							
SMALL TOWN REVITALISATION GRANT										
Health subsidy										
<b>Lgseta</b>										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total operating expenditure of Transfers and Grants</b>		-	65 325	-	75 677	75 736	75 736	87 076	92 214	97 378
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		-	5 960	-	22 687	31 086	31 086	24 010	25 426	26 850
Municipal Infrastructure Grant (MIG)			5 825		21 617	26 316	26 316	22 940	24 293	25 654
EPWP			135		1 070	1 070	1 070	1 070	1 133	1 197
Rural Transport Services and Infrastructure						3 700	3 700			
Rural Transport Services and Infrastructure										
<b>Roll over MIG</b>										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total capital expenditure of Transfers and Grants</b>		-	5 960	-	22 687	31 086	31 086	24 010	25 426	26 850
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	71 285	-	98 364	106 822	106 822	111 086	117 640	124 228

**NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2015-2016**

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

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Operating transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year										
Current year receipts					75 609	79 692	83 995	87 076	92 214	97 378
Conditions met - transferred to revenue		-	-	-	75 609	79 692	83 995	87 076	92 214	97 378
Conditions still to be met - transferred to liabilities										
<b>Provincial Government:</b>										
Balance unspent at beginning of the year										
Current year receipts					-	100	100			
Conditions met - transferred to revenue		-	-	-	-	100	100	-	-	-
Conditions still to be met - transferred to liabilities										
<b>District Municipality:</b>										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Other grant providers:</b>										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Total operating transfers and grants revenue</b>		-	-	-	75 609	79 792	84 096	87 076	92 214	97 378
<b>Total operating transfers and grants - CTBM</b>	2	-	-	-	-	-	-	-	-	-
<b>Capital transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year					15 200	15 200	15 200	-		
Current year receipts					30 504	30 504	30 504	24 024	25 441	26 866
Conditions met - transferred to revenue		-	-	-	45 705	45 705	45 705	24 024	25 441	26 866
Conditions still to be met - transferred to liabilities										
<b>Provincial Government:</b>										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>District Municipality:</b>										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Other grant providers:</b>										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Total capital transfers and grants revenue</b>		-	-	-	45 705	45 705	45 705	24 024	25 441	26 866
<b>Total capital transfers and grants - CTBM</b>	2	-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		-	-	-	121 314	125 497	129 800	111 100	117 655	124 244
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		-	-	-	-	-	-	-	-	-

**NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2015-2016**

EC126 Ngqushwa - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration R thousand	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
		A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages				3 966	4 526	4 526	4 902	5 191	5 482	
Pension and UIF Contributions				714	774	774	838	888	937	
Medical Aid Contributions				526	590	590	639	676	714	
Motor Vehicle Allowance				1 448	1 528	1 528	1 655	1 752	1 850	
Cellphone Allowance				522	558	558	604	640	675	
Housing Allowances				-	-	-	-	-	-	
Other benefits and allowances				90	90	90	97	103	109	
<b>Sub Total - Councillors</b>				<b>7 265</b>	<b>8 065</b>	<b>8 065</b>	<b>8 735</b>	<b>9 250</b>	<b>9 768</b>	
% increase	4	-	-	-	-	11.0%	8.3%	5.9%	5.6%	
<b>Senior Managers of the Municipality</b>	2									
Basic Salaries and Wages				4 539	4 539	4 539	4 916	5 206	5 498	
Pension and UIF Contributions				45	45	45	49	52	55	
Medical Aid Contributions				-	-	-	-	-	-	
Overtime				-	-	-	-	-	-	
Performance Bonus				-	-	-	-	-	-	
Motor Vehicle Allowance	3			768	768	768	932	987	1 042	
Cellphone Allowance	3			49	49	49	53	57	60	
Housing Allowances	3			-	-	-	-	-	-	
Other benefits and allowances	3			-	-	-	-	-	-	
Payments in lieu of leave				-	-	-	-	-	-	
Long service awards				-	-	-	-	-	-	
Post-retirement benefit obligations	6			-	-	-	-	-	-	
<b>Sub Total - Senior Managers of Municipality</b>				<b>5 402</b>	<b>5 402</b>	<b>5 402</b>	<b>5 950</b>	<b>6 301</b>	<b>6 654</b>	
% increase	4	-	-	-	-	-	10.2%	5.9%	5.6%	
<b>Other Municipal Staff</b>										
Basic Salaries and Wages				28 125	25 072	25 072	28 228	29 893	31 567	
Pension and UIF Contributions				95	95	95	103	109	115	
Medical Aid Contributions				30	30	30	32	34	36	
Overtime				-	-	-	-	-	-	
Performance Bonus				-	-	-	-	-	-	
Motor Vehicle Allowance	3			2 092	2 092	2 092	2 266	2 399	2 534	
Cellphone Allowance	3			257	257	257	279	295	312	
Housing Allowances	3			38	38	38	41	44	46	
Other benefits and allowances	3			515	515	515	874	926	978	
Payments in lieu of leave				-	-	-	-	-	-	
Long service awards				-	-	-	-	-	-	
Post-retirement benefit obligations	6			-	-	-	-	-	-	
<b>Sub Total - Other Municipal Staff</b>				<b>31 153</b>	<b>28 099</b>	<b>28 099</b>	<b>31 823</b>	<b>33 701</b>	<b>35 588</b>	
% increase	4	-	-	-	-	(9.8%)	13.3%	5.9%	5.6%	
<b>Total Parent Municipality</b>				<b>43 821</b>	<b>41 567</b>	<b>41 567</b>	<b>46 509</b>	<b>49 253</b>	<b>52 011</b>	
				-	(5.1%)	-	11.9%	5.9%	5.6%	



**NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2015-2016**

EC126 Ngqushwa - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers Number	Ref	2013/14			Current Year 2014/15			Budget Year 2015/16		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
<b>Municipal Council and Boards of Municipal Entities</b>										
Councillors (Political Office Bearers plus Other Councillors)	4	25		25	25		25	25		25
Board Members of municipal entities	5									
<b>Municipal employees</b>										
Municipal Manager and Senior Managers	3	6		6	6	-	6	5		5
Other Managers	7	21	19	2	24	3	24	24	22	2
Professionals		10	10	-	40	-	40	36	32	4
<i>Finance</i>		8	8	-	9		9	20	16	4
<i>Spatial/town planning</i>					-			1	1	-
<i>Information Technology</i>		1	1		1		1	3	3	-
<i>Roads</i>								3	3	-
<i>Electricity</i>		1	1					3	3	
<i>Water</i>										
<i>Sanitation</i>										
<i>Refuse</i>								2	2	
<i>Other</i>					30		30	4	4	-
Technicians		-	-	-	4	-	4	14	14	-
<i>Finance</i>										
<i>Spatial/town planning</i>					1		1			
<i>Information Technology</i>					1		1			
<i>Roads</i>					1		1			
<i>Electricity</i>					1		1			
<i>Water</i>										
<i>Sanitation</i>										
<i>Refuse</i>										
<i>Other</i>								14	14	-
Clerks (Clerical and administrative)		25	25		13		13	15	15	-
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators		4	4		6		6	11		
Elementary Occupations		99	99		100		100	3	3	1
<b>TOTAL PERSONNEL NUMBERS</b>	9	<b>190</b>	<b>157</b>	<b>33</b>	<b>218</b>	<b>3</b>	<b>6 323</b>	<b>122</b>	<b>86</b>	<b>37</b>
% increase					14.7%	(98.1%)	19 060.6%	(44.0%)	2 766.7%	(99.4%)

## NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2015-2016

EC126 Ngqushwa - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
<b>Revenue By Source</b>																	
Property rates		1 403	1 403	1 403	1 403	1 403	1 403	1 403	1 403	1 403	1 403	1 403	1 403	16 840	17 834	18 832	
Property rates - penalties & collection charges																	
Service charges - electricity revenue																	
Service charges - water revenue																	
Service charges - sanitation revenue																	
Service charges - refuse revenue		35	35	35	35	35	35	35	35	35	35	35	35	419	443	468	
Service charges - other		6	6	6	6	6	6	6	6	6	6	6	6	78	82	87	
Rental of facilities and equipment		2	2	2	2	2	2	2	2	2	2	2	2	27	28	30	
Interest earned - external investments		83	83	83	83	83	83	83	83	83	83	83	83	1 000	1 059	1 118	
Interest earned - outstanding debtors		833	833	833	833	833	833	833	833	833	833	833	833	10 000	10 590	11 183	
Dividends received																	
Fines		126	126	126	126	126	126	126	126	126	126	126	126	1 509	1 598	1 688	
Licences and permits		142	142	142	142	142	142	142	142	142	142	142	142	1 708	1 808	1 910	
Agency services		21	21	21	21	21	21	21	21	21	21	21	21	252	266	281	
Transfers recognised - operational		7 256	7 256	7 256	7 256	7 256	7 256	7 256	7 256	7 256	7 256	7 256	7 256	87 076	92 214	97 378	
Other revenue		483	483	483	483	483	483	483	483	483	483	483	483	5 791	6 133	6 476	
Gains on disposal of PPE																	
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>10 392</b>	<b>10 392</b>	<b>10 392</b>	<b>10 392</b>	<b>10 392</b>	<b>10 392</b>	<b>10 392</b>	<b>10 392</b>	<b>10 392</b>	<b>10 392</b>	<b>10 392</b>	<b>10 392</b>	<b>124 698</b>	<b>132 056</b>	<b>139 451</b>	
<b>Expenditure By Type</b>																	
Employee related costs		3 876	3 876	3 876	3 876	3 876	3 876	3 876	3 876	3 876	3 876	3 876	3 876	46 509	49 253	52 011	
Remuneration of councillors		728	728	728	728	728	728	728	728	728	728	728	728	8 737	9 253	9 771	
Debt impairment		218	218	218	218	218	218	218	218	218	218	218	218	2 620	2 775	2 930	
Depreciation & asset impairment		756	756	756	756	756	756	756	756	756	756	756	756	9 069	9 604	10 142	
Finance charges																	
Bulk purchases																	
Other materials																	
Contracted services																	
Transfers and grants																	
Other expenditure		6 814	6 814	6 814	6 814	6 814	6 814	6 814	6 814	6 814	6 814	6 814	6 814	81 774	86 598	91 448	
Loss on disposal of PPE																	
<b>Total Expenditure</b>		<b>12 392</b>	<b>12 392</b>	<b>12 392</b>	<b>12 392</b>	<b>12 392</b>	<b>12 392</b>	<b>12 392</b>	<b>12 392</b>	<b>12 392</b>	<b>12 392</b>	<b>12 392</b>	<b>12 392</b>	<b>148 708</b>	<b>157 482</b>	<b>166 301</b>	
<b>Surplus/(Deficit)</b>		<b>(2 001)</b>	<b>(2 001)</b>	<b>(2 001)</b>	<b>(2 001)</b>	<b>(2 001)</b>	<b>(2 001)</b>	<b>(2 001)</b>	<b>(2 001)</b>	<b>(2 001)</b>	<b>(2 001)</b>	<b>(2 001)</b>	<b>(2 001)</b>	<b>(24 010)</b>	<b>(25 426)</b>	<b>(26 850)</b>	
Transfers recognised - capital		2 001	2 001	2 001	2 001	2 001	2 001	2 001	2 001	2 001	2 001	2 001	2 001	24 010	25 426	26 850	
Contributions recognised - capital																	
Contributed assets																	
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	
Taxation																	
Attributable to minorities																	
Share of surplus/ (deficit) of associate																	
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	



## NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2015-2016

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

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
<b>Revenue by Vote</b>																	
Vote 1 - Council																	
Vote 2 - Municipal Manager		9 978	9 978	9 978	9 978	9 978	9 978	9 978	9 978	9 978	9 978	9 978	(109 761)				
Vote 3 - Budget and Treasury Office		7	7	7	7	7	7	7	7	7	7	7	119 661	119 740	126 804	133 905	
Vote 4 - Corporate Services		385	385	385	385	385	385	385	385	385	385	385	(4 145)	86	91	96	
Vote 5 - Community Services		2 022	2 022	2 022	2 022	2 022	2 022	2 022	2 022	2 022	2 022	2 022	(17 629)	4 616	4 888	5 162	
Vote 6 - Technical Services													24 267	24 267	25 698	27 137	
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]																	
<b>Total Revenue by Vote</b>		12 392	12 392	12 392	12 392	12 392	12 392	12 392	12 392	12 392	12 392	12 392	12 392	148 708	157 482	166 301	
<b>Expenditure by Vote to be appropriated</b>																	
Vote 1 - Council		975	975	975	975	975	975	975	975	975	975	975	2 717	13 439	14 231	15 028	
Vote 2 - Municipal Manager		2 528	2 528	2 528	2 528	2 528	2 528	2 528	2 528	2 528	2 528	2 528	(16 109)	11 696	12 386	13 080	
Vote 3 - Budget and Treasury Office		2 326	2 326	2 326	2 326	2 326	2 326	2 326	2 326	2 326	2 326	2 326	4 748	30 332	32 122	33 921	
Vote 4 - Corporate Services		1 414	1 414	1 414	1 414	1 414	1 414	1 414	1 414	1 414	1 414	1 414	12 361	27 910	29 556	31 212	
Vote 5 - Community Services		4 031	4 031	4 031	4 031	4 031	4 031	4 031	4 031	4 031	4 031	4 031	(27 376)	16 962	17 963	18 969	
Vote 6 - Technical Services													48 369	48 369	51 223	54 091	
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]		12 392	12 392	12 392	12 392	12 392	12 392	12 392	12 392	12 392	12 392	12 392	(136 316)				
<b>Total Expenditure by Vote</b>		23 665	23 665	23 665	23 665	23 665	23 665	23 665	23 665	23 665	23 665	23 665	(111 605)	148 708	157 482	166 301	
<b>Surplus/(Deficit) before assoc.</b>		(11 272)	(11 272)	(11 272)	(11 272)	(11 272)	(11 272)	(11 272)	(11 272)	(11 272)	(11 272)	(11 272)	123 997	(0)	(0)	(0)	
Taxation																	
Attributable to minorities																	
Share of surplus/ (deficit) of associate		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0				
<b>Surplus/(Deficit)</b>	1	(11 272)	(11 272)	(11 272)	(11 272)	(11 272)	(11 272)	(11 272)	(11 272)	(11 272)	(11 272)	(11 272)	123 997	(0)	(0)	(0)	

## NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2015-2016

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

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Revenue - Standard</b>																
<i>Governance and administration</i>		9 985	9 985	9 985	9 985	9 985	9 985	9 985	9 985	9 985	9 985	9 985	9 985	119 826	126 895	134 001
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget and treasury office		9 978	9 978	9 978	9 978	9 978	9 978	9 978	9 978	9 978	9 978	9 978	9 978	119 740	126 804	133 905
Corporate services		7	7	7	7	7	7	7	7	7	7	7	7	86	91	96
<i>Community and public safety</i>		295	295	295	295	295	295	295	295	295	295	295	295	3 546	3 755	3 965
Community and social services		295	295	295	295	295	295	295	295	295	295	295	295	3 546	3 755	3 965
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		2 022	2 022	2 022	2 022	2 022	2 022	2 022	2 022	2 022	2 022	2 022	2 022	24 267	25 698	27 137
Planning and development		10	10	10	10	10	10	10	10	10	10	10	10	120	127	134
Road transport		2 012	2 012	2 012	2 012	2 012	2 012	2 012	2 012	2 012	2 012	2 012	2 012	24 147	25 572	27 004
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		89	89	89	89	89	89	89	89	89	89	89	89	1 070	1 133	1 197
Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		89	89	89	89	89	89	89	89	89	89	89	89	1 070	1 133	1 197
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>		12 392	12 392	12 392	12 392	12 392	12 392	12 392	12 392	12 392	12 392	12 392	12 392	148 708	157 482	166 301
<b>Expenditure - Standard</b>																
<i>Governance and administration</i>		6 948	6 948	6 948	6 948	6 948	6 948	6 948	6 948	6 948	6 948	6 948	6 948	83 377	88 296	93 241
Executive and council		2 095	2 095	2 095	2 095	2 095	2 095	2 095	2 095	2 095	2 095	2 095	2 095	25 135	26 618	28 108
Budget and treasury office		2 528	2 528	2 528	2 528	2 528	2 528	2 528	2 528	2 528	2 528	2 528	2 528	30 332	32 122	33 921
Corporate services		2 326	2 326	2 326	2 326	2 326	2 326	2 326	2 326	2 326	2 326	2 326	2 326	27 910	29 556	31 212
<i>Community and public safety</i>		723	723	723	723	723	723	723	723	723	723	723	723	8 676	9 188	9 702
Community and social services		723	723	723	723	723	723	723	723	723	723	723	723	8 676	9 188	9 702
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		3 617	3 617	3 617	3 617	3 617	3 617	3 617	3 617	3 617	3 617	3 617	3 617	43 406	45 967	48 541
Planning and development		717	717	717	717	717	717	717	717	717	717	717	717	8 602	9 110	9 620
Road transport		2 900	2 900	2 900	2 900	2 900	2 900	2 900	2 900	2 900	2 900	2 900	2 900	34 804	36 857	38 921
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		991	991	991	991	991	991	991	991	991	991	991	991	11 894	12 596	13 302
Electricity		301	301	301	301	301	301	301	301	301	301	301	301	3 608	3 821	4 035
Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		691	691	691	691	691	691	691	691	691	691	691	691	8 287	8 775	9 267
Other		113	113	113	113	113	113	113	113	113	113	113	113	1 355	1 435	1 516
<b>Total Expenditure - Standard</b>		12 392	12 392	12 392	12 392	12 392	12 392	12 392	12 392	12 392	12 392	12 392	12 392	148 708	157 482	166 301
<b>Surplus/(Deficit) before assoc.</b>		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	1	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)

## NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2015-2016

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

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
<b>Multi-year expenditure to be appropriated</b>	1																
Vote 1 - Council																	
Vote 2 - Municipal Manager																	
Vote 3 - Budget and Treasury Office																	
Vote 4 - Corporate Services																	
Vote 5 - Community Services																	
Vote 6 - Technical Services																	
Vote 7 - [NAME OF VOTE 7]																	
Vote 8 - [NAME OF VOTE 8]																	
Vote 9 - [NAME OF VOTE 9]																	
Vote 10 - [NAME OF VOTE 10]																	
Vote 11 - [NAME OF VOTE 11]																	
Vote 12 - [NAME OF VOTE 12]																	
Vote 13 - [NAME OF VOTE 13]																	
Vote 14 - [NAME OF VOTE 14]																	
Vote 15 - [NAME OF VOTE 15]																	
<b>Capital multi-year expenditure sub-total</b>	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be appropriated</b>																	
Vote 1 - Council																	
Vote 2 - Municipal Manager		144	144	144	144	144	144	144	144	144	144	144	144	144	1 723	1 825	1 927
Vote 3 - Budget and Treasury Office																	
Vote 4 - Corporate Services		346	346	346	346	346	346	346	346	346	346	346	346	4 150	4 395	1 927	
Vote 5 - Community Services		228	228	228	228	228	228	228	228	228	228	228	228	2 734	2 250	2 376	
Vote 6 - Technical Services		2 082	2 082	2 082	2 082	2 082	2 082	2 082	2 082	2 082	2 082	2 082	2 082	24 983	26 457	27 939	
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]																	
<b>Capital single-year expenditure sub-total</b>	2	2 799	2 799	2 799	2 799	2 799	2 799	2 799	2 799	2 799	2 799	2 799	2 799	33 591	34 927	34 169	
<b>Total Capital Expenditure</b>	2	2 799	2 799	2 799	2 799	2 799	2 799	2 799	2 799	2 799	2 799	2 799	2 799	33 591	34 927	34 169	

## NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2015-2016

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

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Capital Expenditure - Standard</b>	1	489	489	489	489	489	489	489	489	489	489	489	489	5 874	6 220	6 569
<i>Governance and administration</i>		144	144	144	144	144	144	144	144	144	144	144	144	1 723	1 825	1 927
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget and treasury office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate services		346	346	346	346	346	346	346	346	346	346	346	346	4 150	4 395	4 641
<i>Community and public safety</i>		100	100	100	100	100	100	100	100	100	100	100	100	1 204	1 276	1 347
Community and social services		51	51	51	51	51	51	51	51	51	51	51	51	610	646	682
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		50	50	50	50	50	50	50	50	50	50	50	50	594	629	665
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		1 976	1 976	1 976	1 976	1 976	1 976	1 976	1 976	1 976	1 976	1 976	1 976	23 707	25 106	26 512
Planning and development		63	63	63	63	63	63	63	63	63	63	63	63	753	798	843
Road transport		1 913	1 913	1 913	1 913	1 913	1 913	1 913	1 913	1 913	1 913	1 913	1 913	22 954	24 308	25 669
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		234	234	234	234	234	234	234	234	234	234	234	234	2 805	2 971	3 137
Electricity		57	57	57	57	57	57	57	57	57	57	57	57	681	721	762
Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		177	177	177	177	177	177	177	177	177	177	177	177	2 124	2 250	2 376
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard</b>	2	2 799	2 799	2 799	2 799	2 799	2 799	2 799	2 799	2 799	2 799	2 799	2 799	33 591	35 573	37 565
<b>Funded by:</b>																
National Government		2 002	2 002	2 002	2 002	2 002	2 002	2 002	2 002	2 002	2 002	2 002	2 002	24 024	25 441	26 866
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		2 002	2 002	2 002	2 002	2 002	2 002	2 002	2 002	2 002	2 002	2 002	2 002	24 024	25 441	26 866
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		797	797	797	797	797	797	797	797	797	797	797	797	9 567	10 132	10 699
<b>Total Capital Funding</b>		2 799	2 799	2 799	2 799	2 799	2 799	2 799	2 799	2 799	2 799	2 799	2 799	33 591	35 573	37 565

## NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2015-2016

EC126 Ngqushwa - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Cash Receipts By Source</b>													1		
Property rates	632	632	632	632	632	632	632	632	632	632	632	632	7 578	8 025	8 475
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	16	16	16	16	16	16	16	16	16	16	16	16	188	199	211
Service charges - other	6	6	6	6	6	6	6	6	6	6	6	6	78	82	87
Rental of facilities and equipment	2	2	2	2	2	2	2	2	2	2	2	2	27	28	30
Interest earned - external investments	83	83	83	83	83	83	83	83	83	83	83	83	1 000	1 059	1 118
Interest earned - outstanding debtors	375	375	375	375	375	375	375	375	375	375	375	375	4 500	4 766	5 032
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	57	57	57	57	57	57	57	57	57	57	57	57	679	719	759
Licences and permits	142	142	142	142	142	142	142	142	142	142	142	142	1 708	1 808	1 910
Agency services	21	21	21	21	21	21	21	21	21	21	21	21	252	266	281
Transfer receipts - operational	29 025	-	-	-	29 025	-	-	-	29 025	-	-	-	87 076	92 214	97 378
Other revenue	217	217	217	217	217	217	217	217	217	217	217	217	2 606	2 760	2 914
<b>Cash Receipts by Source</b>	<b>30 577</b>	<b>1 551</b>	<b>1 551</b>	<b>1 551</b>	<b>30 577</b>	<b>1 551</b>	<b>1 551</b>	<b>1 551</b>	<b>30 577</b>	<b>1 551</b>	<b>1 551</b>	<b>1 551</b>	<b>106 691</b>	<b>111 927</b>	<b>118 195</b>
<b>Other Cash Flows by Source</b>															
Transfer receipts - capital	8 003	-	-	-	8 003	-	-	-	8 003	-	-	-	24 010	25 426	26 850
Contributions recognised - capital & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>	<b>38 580</b>	<b>1 551</b>	<b>1 551</b>	<b>1 551</b>	<b>38 580</b>	<b>1 551</b>	<b>1 551</b>	<b>1 551</b>	<b>38 580</b>	<b>1 551</b>	<b>1 551</b>	<b>1 551</b>	<b>129 701</b>	<b>137 353</b>	<b>145 045</b>
<b>Cash Payments by Type</b>															
Employee related costs	3 876	3 876	3 876	3 876	3 876	3 876	3 876	3 876	3 876	3 876	3 876	3 876	46 509	49 253	52 011
Remuneration of councillors	728	728	728	728	728	728	728	728	728	728	728	728	8 737	9 253	9 771
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	6 814	6 814	6 814	6 814	6 814	6 814	6 814	6 814	6 814	6 814	6 814	6 814	81 774	86 598	91 448
<b>Cash Payments by Type</b>	<b>11 418</b>	<b>11 418</b>	<b>11 418</b>	<b>11 418</b>	<b>11 418</b>	<b>11 418</b>	<b>11 418</b>	<b>11 418</b>	<b>11 418</b>	<b>11 418</b>	<b>11 418</b>	<b>11 418</b>	<b>137 019</b>	<b>145 103</b>	<b>153 229</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	2 001	2 001	2 001	2 001	2 001	2 001	2 001	2 001	2 001	2 001	2 001	2 001	24 010	25 426	26 850
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>	<b>13 419</b>	<b>13 419</b>	<b>13 419</b>	<b>13 419</b>	<b>13 419</b>	<b>13 419</b>	<b>13 419</b>	<b>13 419</b>	<b>13 419</b>	<b>13 419</b>	<b>13 419</b>	<b>13 419</b>	<b>161 029</b>	<b>170 530</b>	<b>180 079</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>25 161</b>	<b>(11 868)</b>	<b>(11 868)</b>	<b>(11 868)</b>	<b>25 161</b>	<b>(11 868)</b>	<b>(11 868)</b>	<b>(11 868)</b>	<b>25 161</b>	<b>(11 868)</b>	<b>(11 868)</b>	<b>(11 868)</b>	<b>(31 328)</b>	<b>(33 177)</b>	<b>(35 034)</b>
Cash/cash equivalents at the monthly/year begin:	4 500	29 661	17 793	5 925	(5 943)	19 218	7 350	(4 518)	(16 385)	8 775	(3 092)	(14 960)	4 500	(26 828)	(60 005)
Cash/cash equivalents at the monthly/year end:	29 661	17 793	5 925	(5 943)	19 218	7 350	(4 518)	(16 385)	8 775	(3 092)	(14 960)	(26 828)	(60 005)	(95 039)	

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

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	21 630	26 629	26 629	23 635	25 030	26 431
Infrastructure - Road transport		-	-	-	21 630	26 329	26 329	22 954	24 308	25 669
Roads, Pavements & Bridges					21 630	26 329	26 329	22 954	24 308	25 669
Storm water										
Infrastructure - Electricity		-	-	-	-	300	300	681	721	762
Generation										
Transmission & Reticulation						300	300	681	721	762
Street Lighting										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation										
Sewerage purification										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management										
Transportation										
Gas	2									
Other	3									
<b>Community</b>		-	-	-	1 558	4 696	4 696	2 734	2 896	3 058
Parks & gardens					370	150	150	400	424	448
Sportsfields & stadia					-	3 700	3 700	-	-	-
Swimming pools					-	-	-	-	-	-
Community halls					-	-	-	-	-	-
Libraries					-	-	-	-	-	-
Recreational facilities					-	-	-	-	-	-
Fire, safety & emergency					-	-	-	-	-	-
Security and policing					-	-	-	-	-	-
Buses	7				-	-	-	-	-	-
Clinics					-	-	-	-	-	-
Museums & Art Galleries					-	-	-	-	-	-
Cemeteries					250	200	200	210	222	234
Social rental housing	8				-	-	-	-	-	-
Other					938	646	646	2 124	2 250	2 376
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings										
Other	9									
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development										
Other										
<b>Other assets</b>		-	-	-	3 977	2 259	2 259	7 222	7 648	8 076
General vehicles					600	600	600	2 515	2 664	2 813
Specialised vehicles	10				120	120	120	-	-	-
Plant & equipment										
Computers - hardware/equipment					1 149	1 154	1 154	1 723	1 825	1 927
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings					108	385	385	1 635	1 732	1 829
Other Land										
Surplus Assets - (Investment or Inventory)										
Other					2 000	-	-	1 348	1 427	1 507
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class										
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class										
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Other (list sub-class)										
<b>Total Capital Expenditure on new assets</b>	1	-	-	-	27 165	33 584	33 584	33 591	35 573	37 565
<b>Specialised vehicles</b>		-	-	-	120	120	120	-	-	-
Refuse					120	120	120	-	-	-
Fire					-	-	-	-	-	-
Conservancy					-	-	-	-	-	-
Ambulances					-	-	-	-	-	-

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

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	3 968	2 868	2 868	7 848	8 311	8 776
Infrastructure - Road transport		-	-	-	3 000	2 000	2 000	5 848	6 193	6 540
Roads, Pavements & Bridges					3 000	2 000	2 000	5 848	6 193	6 540
Storm water										
Infrastructure - Electricity		-	-	-	968	868	868	2 000	2 118	2 237
Generation										
Transmission & Reticulation					968	868	868	2 000	2 118	2 237
Street Lighting										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation										
Sewerage purification										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management										
Transportation										
Gas										
Other										
	2									
	3									
<b>Community</b>		-	-	-	267	248	248	9	9	10
Parks & gardens					175	175	175	4	5	5
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses										
Clinics										
Museums & Art Galleries										
Cemeteries					4	4	4	4	4	5
Social rental housing										
Other					88	69	69			
	7									
	8									
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings										
Other										
	9									
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development										
Other										
<b>Other assets</b>		-	-	-	520	270	270	1 310	1 387	1 465
General vehicles										
Specialised vehicles					320	170	170			
Plant & equipment										
Computers - hardware/equipment					200	100	100	314	333	352
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other								996	1 054	1 113
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class										
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class										
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Other (list sub-class)										
<b>Total Repairs and Maintenance Expenditure</b>	1	-	-	-	4 755	3 386	3 386	9 167	9 707	10 251

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<b>Specialised vehicles</b>	-	-	-	320	170	170	-	-	-
Refuse	-	-	-	320	170	170	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-
<b>R&amp;M as a % of PPE</b>	0.0%	0.0%	0.0%	1.8%	1.3%	1.3%	2.9%	2.9%	2.9%
<b>R&amp;M as % Operating Expenditure</b>	0.0%	0.0%	0.0%	4.2%	3.3%	3.3%	6.2%	6.2%	6.2%

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EC126 Ngqushwa - Supporting Table SA34d Depreciation by asset class

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	2 218	2 018	2 018	3 023	3 201	3 381
Infrastructure - Road transport		-	-	-	2 218	2 018	2 018	3 023	3 201	3 381
Roads, Pavements & Bridges					2 218	2 018	2 018	3 023	3 201	3 381
Storm water										
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation										
Sewerage purification										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management										
Transportation										
Gas	2									
Other	3									
<b>Community</b>		-	-	-	362	362	362	-	-	-
Parks & gardens					362	362	362	-	-	-
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other										
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings										
Other	9									
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development										
Other										
<b>Other assets</b>		-	-	-	6 274	6 274	6 274	6 046	6 403	6 761
General vehicles								3 023	3 201	3 381
Specialised vehicles	10				1 826	1 826	1 826	-	-	-
Plant & equipment					776	776	776			
Computers - hardware/equipment								1 511	1 601	1 690
Furniture and other office equipment					731	731	731			
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings					2 942	2 942	2 942			
Other Land										
Surplus Assets - (Investment or Inventory)										
Other								1 511	1 601	1 690
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class										
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class										
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Other (list sub-class)										
<b>Total Depreciation</b>	1	-	-	-	8 854	8 654	8 654	9 069	9 604	10 142

**NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2015-2016**

<b>Specialised vehicles</b>	-	-	-	1 826	1 826	1 826	-	-	-
Refuse				1 826	1 826	1 826			
Fire									
Conservancy									
Ambulances									

ATTACHED ARE DRAFT  
BUDGET RELATED  
POLICIES  
FOR 2015/2016

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