



NGQUSHWA LOCAL MUNICIPALITY

(EC126) 2016 - 2019

FINAL MEDIUM TERM REVENUE

AND EXPENDITURE FRAMEWORK

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SECTION 1

1.1 PURPOSE

The purpose of the report is to present the Final Medium Term Revenue and Expenditure Framework (MTREF) for 2016-2019 financial years to Council for approval.

1.2 LEGAL AND STATUTORY REQUIREMENTS

In terms of section 24(1) of the MFMA read together with regulation 16(1), a Municipality must approve the annual budget tabled by the Mayor before Council at least 30 days before the start of the financial year and such budget must be in the prescribed format.

1.3 Mayors Speech

BUDGET SPEECH BY MAYOR S. NDWAYANA FOR 2016/2017 FINAL BUDGET

Honourable Speaker

Members of the Executive Committee

Chief Whip of the Council

Fellow Councillors

Municipal Manager

Senior Managers and Officials

Ward Committees and CDW's

Distinguished guests, friends and comrades

Ladies and gentlemen

I extend my heartfelt welcome to all of you and thank you for honouring this important day.

Honourable Speaker,

It is again my duty and privilege on behalf of the Executive Committee, to present to Council of Ngqushwa Local Municipality the Final budget for 2016/2017 financial year.

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Ngqushwa Local Municipality like other Municipalities is faced with the daunting task of providing democratic and accountable Government to Local Communities, ensuring the provision of services to Communities in a sustainable manner, promoting social and economic development, promoting a safe and healthy environment and encouraging involvement of communities in Local Government matters to ensure that we give full effect to our constitutional obligations and their constitutional rights.

This is a huge responsibility for Ngqushwa Local Municipality, we are confident that we will meet our constitutional obligation.

Honourable Speaker,

The Systems Act puts Planning, Community Participation, Performance monitoring and Service Delivery at the centre of its objective. These issues are also regarded by Ngqushwa Municipality as critical factors to ensure that we work as a unit and that we meet the expectations of our communities with the resources at our disposal.

The aim of this final budget is to create condition which will promote a better quality of life for all people in our area of jurisdiction. This will be done while keeping in mind the difficult process of balancing the limited financial resources against the needs and demands of our communities.

Planning of services should therefore not occur in a vacuum, it should be done in close relation with the people we serve. By improving Transparency, Communication, and keeping objectives alive many challenges relating to Service Delivery can be resolved.

Honourable Speaker,

We are gathered here to consider a Final Budget for 2016/2017 which has been crafted with full consideration of our Integrated Development Plan. The Integrated Development Plan, which is otherwise known as the IDP is the Beacon, which guides us in the channelling of the scarce resources towards fulfillment of our developmental mandate.

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This Final Budget, Speaker, acknowledges the challenges we face with our constitutional obligation to meet the immediate needs of our people while laying a firm foundation for the next three years.

Honourable Speaker,

The Municipal Finance Management Act (MFMA) and Budget Reforms introduced by National Treasury, places responsibilities into Council on the manner in which we prepare our budgets, and the budget process to be followed during the preparation there-of.

It is therefore important, Speaker, to highlight a few of these issues as it has a definite impact on the way in which we prepare our Final Budget.

MFMA Circular No 14 emphasized the following important factors to be taken into account when compiling Annual Budgets:-

1. Municipalities are obliged to ensure that their budgets are balanced and all expenditure is fully funded.
2. Municipalities must ensure that the Integrated Development Plan (IDP) is revised and linked to resource allocations in the budget.
3. On the operating side, it is important to continue to strive to achieve efficiency and productivity gains, while being mindful of the implication that growth in salaries & allowances will mean for service delivery.
4. To achieve national objectives, municipalities should also strive to alter the composition of their budgets by spending more on capital and basic services and without compromising allocations to personnel and administration within affordable limits, thus improving the quality of service delivery. Municipalities are expected to maintain a clear focus on expanding infrastructure investments to encourage Economic growth potential, adding momentum to the national priorities for improved spending in this area.
5. When preparing the annual budget, the Mayor must take into account the National Budget, the relevant Provincial Budget, the National Governments fiscal and Macro Economic Policy, the annual Division of Revenue Act and any agreements reached in the Budget Forum.

This is in addition to consultation with the community and other stakeholders.

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MFMA Circular No 28 mainly deals with the budget content and format to be complied with. However, an EXTRACT from the circular also emphasizes the following important aspects to ensure the compilation of a CREDIBLE budget:-

“Amongst other things, a CREDIBLE budget is a budget that:

1. Funds only activities consistent with the revised IDP and vice versa ensuring the IDP is realistically achievable given the financial constraints of the municipality;
2. Is achievable in terms of agreed Service Delivery and Performance targets;
3. Contains revenue and expenditure projections that are consistent with current and past performance and supported by documented evidence of future assumptions;
4. Does not jeopardize the financial viability of the municipality, and
5. Provides Managers with appropriate levels of delegation sufficient to meet their financial management responsibilities.

It further emphasizes the fact that a budget sets out certain Service Delivery levels and associated financial implications. Therefore the community should realistically expect to receive these promised Service Delivery levels and understand the associated financial implications.

Major under spending due to under collection of revenue or poor planning is a clear example of a budget that is not credible and unrealistic.

Honourable Speaker,

I am highlighting the above not only because it derives from legislation but also to confirm that in the compilation of our Final Budget we have strived to ensure that we meet these guidelines as far as possible.

IDP AND BUDGET PROCESS

An Integrated Development Plan, is a strategic planning framework which helps Municipalities to meet the challenges of developing sustainable infrastructure, and to improve the quality of our people’s lives by aligning financial and organizational resources with agreed policy objectives.

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It enables Municipalities to prioritize and strategically focus their activities and resources. The strength of integrated planning is that it links development, service delivery and performances of Municipalities.

Here at Ngqushwa Local Municipality, we have reviewed our Final IDP and are confident that it links, integrates and co-ordinates our plans.

I must also indicate that this tabling of Budget and IDP today was preceded by a lengthy period of a consultation of communities throughout the 13 Wards of Ngqushwa Local Municipality.

This consultation process culminated in the situation where communities in each ward had to confirm the projects for implementation in the forthcoming financial year. We are proud today to say the budget we are tabling fully enjoys the support and buy in of the communities that we are privileged to serve.

I must indicate that, as obviously expected, the community needs often far exceed the resources with which to respond. It is for this reason that we had to embark on such an extensive programme of reaching out to the communities so that working together with our community we can do a breakdown and needs analysis against the limited resources at our disposal.

FINAL SDBIP VS FINAL BUDGET

Honourable Speaker,

Our final budget will be transformed into practise through SDBIP for 2016/2017 financial year.

KEY ISSUES TO BE NOTED

Honourable Speaker,

- There is a need to establish the number of indigent people more accurately in our area. To this end, an indigent register is in place but it needs to be updated and maintained. Our Municipality needs to have an awareness

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campaign of registering indigents and also verifying the ones that are already on the system.

- Non-payment rates and services by our Debtors (including our community) through Debtors Age Analysis is one of the key challenges as a results our municipality does not collect enough revenue as it supposed to.
- Extending, upgrading and maintaining of infrastructure are key issues to ensure payment for services and thus ensuring sustainable service delivery.
- Maintenance in many areas are purely reactive and there is a great need for preventative maintenance.

PERFORMANCE MANAGEMENT

Honourable Speaker

The Performance Management System provides the framework that ensures that the IDP is measured and implemented. The system is used by Ngqushwa Local Municipality as an instrument whereby the Strategies, IDP projects, Budgeting and employee accountability is aligned and integrated.

SUMMARY OF 2016/2017 BUDGET

Speaker allow me to summarize the 2016/2017 Budget, the Municipal Manager and or the CFO will give full details mine is to quickly make the following highlights:

The Municipality Total Revenue for 2016/2017 budget is **R 167 419 100.00** this includes grants allocations income of **R 111 992 000.00** from National Treasury through DORA and from Local Government and **R55 427 100.00** from internal generated revenue.

Operating expenditure amounting to R

The Revenue to Capital expenditure is **R 31 517 284.00** of which **R 20 761 300.00** is for **MIG capital projects**, 4000 000 also from National Government Department of energy and **R 6 755 384.00** is for **internal projects** which will be funded from **Equitable Share**.

Total Expenditure of **R 158 959 333.00**

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CAPITAL PROJECTS TO BE FUNDED BY MIG

Giving background, Speaker, the total allocation for **MIG** for 2016/2017 is **R21 854 000.00**, out of that **5%** will finance **PMU** operations and **95%** which is **R 20 761 300.00** will finance the following **MIG** capital projects:

MIG PROJECTS TO BE FINDED IN 2016/2017 FINANCIAL YEAR

PROJECT NAME	2016/17 'BUDGET
Prudhoe Internal Streets	3 000 000
Tyhatha Internal Streets	2 500 000
Tuku C Internal Streets	3 000 000
Surfacing of Peddie Town Streets	5 600 000
Mabaleni Internal Roads	2 500 000
Rhode Community Hall	1 500 000
Bell Community Hall	1 161 300
Ntsinekana Community	1 500 000
TOTAL	20 761 300

- Some of the projects to be implemented by this Department include among others the Integrated National Electrification at a total cost of **R4million** for electrification of rural villages.

CAPITAL PROJECTS TO BE FUNDED INTERNALLY

Speaker and Colleagues, our Capital Allocation per Department/Sections stands as follows:

Budget and Treasury	R 37 066.00
Municipal Buildings	R 559 400.00
ICT Section	R 1 886 450.00

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Spatial Town Planning	R 852 452.00
Housing and Building	R 300 616.00
Technical Services – Roads Section	R 3 120 200.00

SUMMARY OF TOTAL GENERAL EXPENDITURE (TO BE FUNDED FROM EQUITABLE SHARE & INTERNAL GENERATED REVENUE)

The proposed budget for 2015/2016 reflect the following:

Expenditure descript: 2016/2017	2015/2016	
General expenditure	R 44 156 050.00	R 59 308 034.00
Staff benefits	R 50 308 701.00	R 57 867 621.00
Cllrs allowances	R 7 792 576.00	R 8 415 982.00
Repairs and maintenance	R 9 025 182.00	R 10 310 180.00
Capital expenditure	R 30 649 590.00	R 31 517 284.00
Depreciation	R 9 432 297.00	R 21 268 923.00
Debt Impairment	R 9 000 000.00	R 1 788 594.00
TOTAL EXPENDITURE	R 158 892 841.00	R 190 476 617.00

- The **Employee costs** total expenditure is R 57 867 621.00, this includes current year existing posts and few posts for 2016/2017 as per the new Organograms. We have increased salaries by **8%** which is as per Circular 79 of National Treasury and + **2,5%** annual notch increment.
- The **Councillors allowance** has increased by **8%**.
- The **Depreciation** for 2016/2017 is calculated as per current AFS actuals.
- The **Debt impairment** for 2016/2017 is calculated as per debt impairment policy percentage in Debtors Age Analysis.
- The total budget for **repairs and maintenance** for 2016/2017 is at **7.0%** of the overall total general expenditure.

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- The **general expenditure** shows a huge increase of **34.0%** compared to 2015/2016 budget this is due to new projects that will be done in the 2016/2017 financial year. The Plant repayment of **R 10 800 000.00** and **R 500 000.00** fuel for plant also form part of total general expenditure.
- The **capital expenditure** has to decreased for 2016/2017 due to decrease in **MIG** allocation, but due to the fact that we have got an approval of funding for an amount of **R 4 000 000** our capital revenue has increased by **2.8%**.

With all that been said the above clearly show limited resources as compared to endless community needs, however the municipality to back up its revenue is in a process of preparing financial recovery plan, appointing the services of a Debt Collector and Debt and credit management within the Municipality.

In conclusion I want to take this opportunity to thank all my colleagues in Council, Management and Officials for the Stirling work done leading to this point where we are tabling this IDP and Budget.

With those few words I thank you very much!!

1.4 RESOLUTION AND RECOMMENDATION

Recommendations:

It is recommended that:

- The Council of Ngqushwa Local Municipality approve and adopt in terms of section 16(2) of the Municipal Finance Management Act, (Act 56 of 2003):
- The final budget of the Municipality for the financial year 2016/17 and single year capital appropriations as set out in the following tables:
- Table A2 - Budget Financial Performance (revenue and expenditure by standard classification)
- Table A3 - Budget Financial Performance (revenue and expenditure by municipal vote)
- Table A4 - Budget Financial Performance (revenue and expenditure)
- Table A5 – Budgeted Capitalization and funding
- Table A6 – Budget Statement of Financial Position
- Table A7 – Budget Statement of Cash Flow
- Table A8 – Budget Cash backed reserves reconciliation
- Table A9 – Budget Asset Management

The Council of Ngqushwa Local Municipality, act in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts the following with effect from 1 July 2016:

- 2016/2017 Final tariffs for property rates and refuse

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

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

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

1.5 EXECUTIVE SUMMARY

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

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

In view of the aforementioned, the following tables reflects the overall overview of the proposed Final 2016/2019 Medium-term Revenue and Expenditure Framework for Ngqushwa Local Municipality:

1.5.1 Internal generated operating revenue:

NGQUSHWA LOCAL MUNICIPALITY INTERNAL OPERATING REVENUE FOR 2016/2017 FINAL BUDGET			
Description	2015/2016 Revised Budget	2016/2017 Final Budget	Variance
Property rate	16 840 000.00	17 235 690.00	395 690.00
Refuse	645 000.00	674 160.00	29 160.00
Income on Outstanding Debtors	10 000 000.00	12 600 000.00	2 600 000.00
Sundry Income	12 612 180.00	15 712 710.00	3 100 530.00
Interest on Investments	2 000 000.00	4 411 406.00	2 411 406.00

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Disposal of Assets	600 000.00	350 000.00	(250 000.00)
Other revenue	250 000.00	348 476.00	98 476.00
TOTAL INTERNAL REVENUE	42 947 181.00	51 332 342.00	8 885 262.00
OTHER MUNICIPAL INTERNAL REVENUE FROM DEPARTMENTS:	2015/2016 Revised Budget	2016/2017 Final Budget	Variance
Housing and Buildings	57 797.00	58 711.00	914.00
Spatial Town Planning	29 824.00	30 280.00	456.00
Traffic Section	2 845 761.00	3 568 490.00	722 729.00
Corporate Services	69 277.00	67 277.00	0.00
Municipal buildings	-	368 000.00	368 000.00
TOTAL OF OTHER INTERNAL REVENUE	3 002 659.00	4 094 758.00	1 092 099
GRAND TOTAL	45 949 840.00	55 427 100.00	9 977 361.00

The overall internal generated revenue has increased by **22.00%** as depicted in the table above. The contributing items to this increase are the following:

- **Property rates:** The increase in property rates is as a results of increase in tariffs as per National Treasury guidelines and legislation.
- **Outstanding Debtors:** The Municipality is anticipating to collect more revenue as compare to the prior year this is due to the implementation of improved strategies in revenue collection such as: the development of financial recovery plan and the appointment of Debt Collector who will be assisting the municipality in collecting the current and long outstanding debts.
- **Interest on Investments:** The Municipality has implemented improved cash flow management towards end of third quarter. This will enable the Municipality to invest unused funds for a long terms resulting in realizing more interest.
- **Asset disposal:** The Municipality will implement asset maintenance plan effectively which will results in using assets after their useful life has expired.
- **Other revenue:** The other revenue entails of revenue generated from other departments.

For Ngqushwa Local Municipality to continue improving the quality of services provided to the community it needs to generate the required revenue. In these tough economic times strong revenue management is fundamental to the financial sustainability of every municipality. The reality

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is that Ngqushwa Local Municipality is faced with old ageing Debts from Debtors. The municipality has to improve the revenue cycle in order to have funds available to sustain a positive cash flow position.

The municipality has embarked on Indigent registration and Data cleansing which will improve on accurate billing and collection rate of the municipality. The focus areas of this strategy are to improve and enhance the following:

- The indigent registration;
- Data cleansing on the financial information systems;
- Updating of all consumer files;
- Accurate billing
- Revenue collection that's sustains the cash flow position of the municipality;
- Skills transfer and capacitation of municipal officials on the revenue enhancement strategy.
- Debt recovery of all outstanding amounts; and
- An effective implementation of the Credit Control Policy

1.5.2 Operating Transfers and Grant receipts:

NGQUSHWA LOCAL MUNICIPALITY REVENUE FROM GRANTS ALLOCATIONS FOR 2016/2017 FINAL BUDGET			
GRANT NAME	2015/2016 Revised Budget	2016/2017 Final Budget	Variance
MIG	23 484 000.00	21 854 000.00	(1 630 000.00)
FMG	1 875 000.00	2 010 000.00	135 000.00
MSIG	930 000.00	0.00	(930 000.00)
EPWP	1 000 000.00	1 000 000.00	0.00
EQUITABLE SHARE	82 854 000.00	76 828 000.00	(6 026 000.00)
MINERAL & ENERGY	0.00	4 000 000.00	4 000 000.00
CETA	0.00	6 300 000.00	6 300 000.00
TOTAL GRANTS	110 143 000.00	111 992 000.00	1 849 000.00

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- Even though there's decrease on some grants i.e. **Municipal Infrastructure Grant (MIG)**, and **Equitable Share** the overall grant revenue has increased by **2 %**. This increase is a net effect between the decrease in existing grants and new grants received. The grants received were from Minerals and Energy amounting to **R 4 million** and CETA amounting to **R6.3 million**.
- **Equitable Share** has decreased by **7.2%** and **MIG decreased by 6.94 %** from National Treasury. The main reason for the decrease is because of the Global Financial Economic outlook which has been weaker than anticipated.
- The most contributing factor is that one ward from Ngqushwa Local Municipality is taken to Buffalo City Metro due to Demarcation processes.
- Another contributing factors to the decrease in grants in the coming financial year is that National Treasury has taken the **MSIG** from the municipalities.

1.5.3 Operating expenditure:

NGQUSHWA LOCAL MUNICIPALITY OPERATING EXPENDITURE FOR 2016/2017 FINAL BUDGET			
Description	2015/2016 Revised Budget	2016/2017 Final Budget	Variance
General expenditure	R 44 156 050.00	R 59 308 034.00	R 15 151 984.00
Staff benefits	R 50 308 701.00	R 59 308 034.00	R 8 999 333.00
CIIRs allowances	R 7 639 669.00	R 8 415 982.00	R 776 313.00
Repairs and maintenance	R 9 025 182.00	R 10 310 180.00	R 1 284 998.00
Capital expenditure	R 30 649 590.00	R 31 517 284.00	R 867 694.00
Depreciation	R 9 432 297.00	R 21 268 923.00	R 11 836 626
Debt Impairment	R 9 000 000.00	R 1 788 594.00	(R 7 211 406.00)
TOTALS EXPENDITURE	R 158 892 841.00	R 190 476 617.00	R 31 705 542.00

The total expenditure has increased by **20 %** compared to 2015/2016 financial year as depicted in the table above. The most contributing items to the increase are:

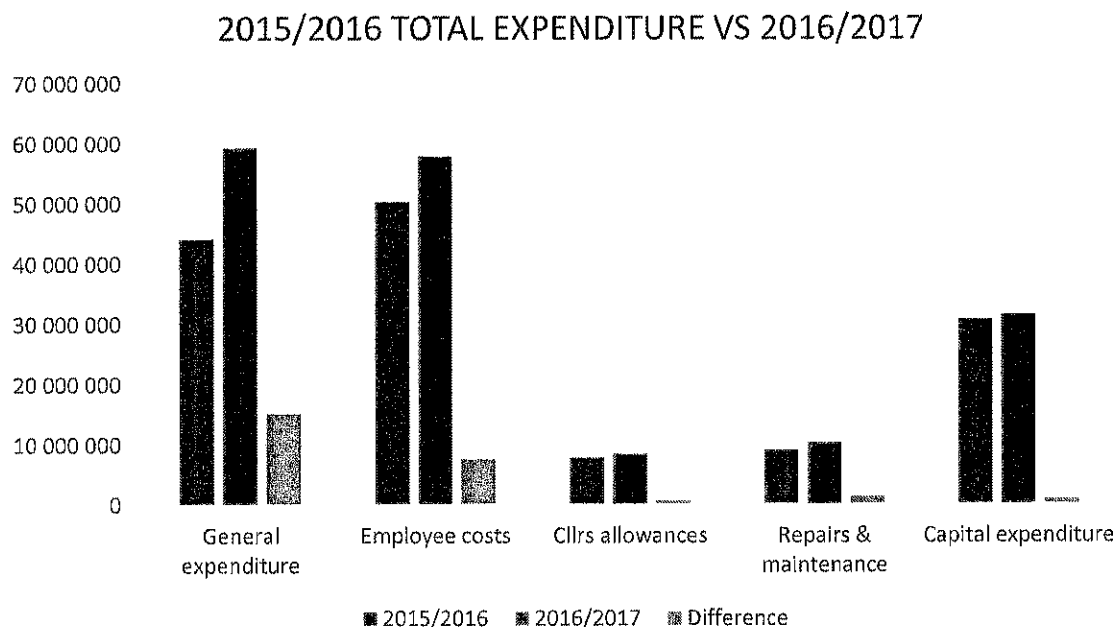
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- **General expenditure:** This is due to new projects that will be done in the 2016/2017 financial year that will be funded in Equitable Share.
- **Employee Costs:** The increase in the employee costs is as the results of increase in salaries as per National Treasury guidelines and legislation. This includes current year existing posts which were not filled which will be filled in the next coming financial year and the new few posts proposed as per the new Organogram.
- **Repairs and maintenance:** The repairs and maintenance budget has increased by **14.24%**, compared to 2015/2016 financial year. The Municipality has decided to put more money for Roads maintenance and for repairs and maintenance of Electricity.

Other general expenditure:

- The Municipality has increased Councilors allowance by **8.0%**.
- The depreciation for 2016/2017 indicates a huge increase compared to 2015/2017 financial year, the calculation of depreciation is based on the current AFS actuals, and
- The Debt impairment for 2016/2017 is calculated as per Municipal debt impairment policy.

1.5.4 GRAPH SUMMARY OF OPERATING EXPENDITURE



1.5.5 Overview of Total Revenue and Total expenditure:

NGQUSHWA LOCAL MUNICIPALITY TOTAL REVENUE VS TOTAL OPERATING FOR 2016/2017 FINAL BUDGET			
Description	2015/2016 Revised Budget	2016/2017 Final Budget	Variance
Operating Income	R 158 892 841.00	R 167 419 100.00	R 8 526 259.00
Less: Total Expenditure	R 158 892 841.00	R 190 476 617.00	R 31 583 776.00
TOTAL: (SURPLUS/DEFICIT)	R 0.00	R 23 057 517.00	R 23 057 517.00
Operating Expenditure	R 128 243 253.00	R 158 959 333.00	R 30 716 080.00
Capital Expenditure	R 30 649 588.00	R 31 517 284.00	R 867 696.00
Total Expenditure	R 158 892 841.00	R 190 476 617.00	R 31 583 776.00

- The above table indicates the increase of **20 %** in total general expenditure for 2016/2017 financial year compared with 2015/2016 adjustment budget, this increase includes the depreciation and debt impairment as the result a 2016/2017 budget has a deficit balance of **R23 057 517.00**.
- The deficit reflected in the operating budget is a non-cash deficit. The Municipality has to make sure that it manages the deficit by increasing its own revenue to cover the deficit in the two outer years.

1.5.6 Capital expenditure

- The capital revenue of **R 20.7 million** from MIG for 2016/17 is **6.94%** less when compared to the 2015/16 adjustment budget. The decrease is due to the lesser allocations by National Treasury. The overall capital revenue has increased by **2.83%**, this is caused by the fact that the Municipality have got an approval of funding of **R 4 million** for electrification of villages from Department of Minerals and Energy. The main source of capital funding for the municipality are State conditional grants.

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1.6 SUMMARY OF A1 SCHEDULES FOR 2016-2017(FROM TABLE A1 TO TABLE A9)

Table A1 Budget Summary

EC126 Ngqushwa - Table A1 Budget Summary

Description	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	+1 2017/18	Budget Year +2 2018/19
Financial Performance										
Property rates	-	10 465	10 722	16 840	16 840	16 840	-	17 236	18 304	19 384
Service charges	-	526	536	496	645	645	-	674	716	758
Investment revenue	-	746	820	1 000	2 000	2 000	-	4 411	4 685	4 961
Transfers recognised - operational	-	69 437	75 686	88 883	86 659	86 659	-	86 138	91 479	96 876
Other own revenue	-	4 529	4 993	33 788	22 089	22 089	-	33 106	35 158	37 233
Total Revenue (excluding capital transfers and contributions)	-	85 704	92 756	139 017	128 243	128 243	-	141 565	150 342	159 212
Employee costs	-	40 463	44 968	50 308	48 981	106 859	-	57 868	61 455	65 081
Remuneration of councillors	-	7 640	8 169	7 310	7 639	7 639	-	8 416	8 938	9 465
Depreciation & asset impairment	-	17 537	20 065	15 914	9 432	9 432	-	21 269	22 588	23 920
Finance charges	-	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	-	-	-	-	-	-	-	10 310	10 949	11 595
Transfers and grants	-	-	-	-	-	-	-	1 600	1 699	1 799
Other expenditure	1 316	52 979	45 765	50 833	62 181	62 181	-	57 997	61 592	65 226
Total Expenditure	1 316	118 618	118 968	124 388	128 243	166 111	-	157 456	167 222	177 088
Surplus/(Deficit)	(1 316)	(32 915)	(26 212)	14 651	(0)	(57 868)	-	(15 894)	(16 880)	(17 876)
Transfers recognised - capital	-	-	-	-	-	-	-	25 854	27 457	29 077
Contributions recognised - capital & contributed	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(1 316)	(32 915)	(26 212)	14 651	(0)	(57 868)	-	9 960	10 577	11 201
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(1 316)	(32 915)	(26 212)	14 651	(0)	(57 868)	-	9 960	10 577	11 201
Capital expenditure & funds sources										
Capital expenditure	12 121	40 506	25 389	31 961	30 850	30 850	30 650	31 517	33 471	35 448
Transfers recognised - capital	5 236	25 697	25 855	23 310	22 310	22 310	22 310	25 854	27 457	29 077
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 884	14 809	626	8 651	8 340	8 340	8 340	5 663	6 014	6 369
Total sources of capital funds	12 121	40 506	26 481	31 961	30 850	30 650	30 650	31 517	33 471	35 448
Financial position										
Total current assets	-	25 388	23 510	19 621	33 454	33 454	-	30 024	31 886	33 767
Total non current assets	-	183 062	185 376	280 690	228 213	228 213	-	185 376	198 870	208 485
Total current liabilities	-	43 094	41 700	5 000	35 000	35 000	-	23 713	25 183	26 669
Total non current liabilities	-	2 025	5 668	-	-	-	-	5 500	5 841	6 188
Community wealth/Equity	-	157 514	161 520	211 007	175 881	175 881	-	186 188	197 731	209 397
Cash flows										
Net cash from (used) operating	-	8 192	15 228	43 046	30 968	30 968	-	31 167	22 989	24 345
Net cash from (used) investing	-	(32 420)	(22 380)	(31 661)	(30 377)	(30 377)	-	(31 167)	(33 100)	(35 053)
Net cash from (used) financing	-	8 462	(1 303)	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	-	8 618	164	6 885	765	765	-	755	(9 356)	(20 063)
Cash backing/surplus reconciliation										
Cash and investments available	-	8 618	164	(4 500)	765	765	-	755	802	850
Application of cash and investments	-	41 280	20 648	(3 257)	14 394	14 394	-	(5 215)	234	248
Balance - surplus (shortfall)	-	(32 661)	(20 484)	(1 243)	(13 630)	(13 630)	-	5 970	568	602
Asset management										
Asset register summary (WDV)	-	39 184	38 942	41 011	39 785	39 785	38 942	38 942	41 357	43 797
Depreciation & asset impairment	-	17 537	20 065	15 914	9 432	9 432	21 269	21 269	22 588	23 920
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	3 885	3 787	957	8 785	9 025	9 025	10 310	10 310	10 949	11 595
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	1 106	1 106	1 174	1 243
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	3	3	4	4

- The above Table A1 is a budget summary and provides a concise overview of Ngqushwa Local Municipality budget from all of the major

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financial perspectives (operating, capital, financial position, cash flow, and MFMA funding compliance).

- This table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance.
- Financial management reforms emphasises the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
 - The operating deficit (after Total Expenditure) is negative over the MTREF.
 - Capital expenditure is balanced by capital funding sources, of which:
 - Transfers recognised is reflected on the Financial Performance Budget;
 - Internally generated funds are financed from accumulated cash-backed surpluses from previous years. The amount is incorporated in the Net cash from investing activities on the Cash Flow Budget. .
- The municipality has to ensure that it improves the billing and collection of the revenue from property rates and refuse services so as to have cash available to fund service delivery.

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Table A2 Budget Financial Performance (Revenue and expenditure by standard classification)

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

Standard Classification Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue - Standard										
<i>Governance and administration</i>		111 420	79 773	92 053	128 209	150 885	-	136 233	144 680	163 216
Executive and council		-	79 660	3 161	-	-	-	6 300	6 891	7 065
Budget and treasury office		111 420	113	88 700	128 130	160 566	-	129 496	137 525	145 639
Corporate services		-	-	192	79	319	-	437	464	492
<i>Community and public safety</i>		-	2 579	2 303	3 546	2 846	-	3 627	3 852	4 079
Community and social services		-	2 579	2 303	3 546	2 846	-	59	62	66
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	3 668	3 790	4 013
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	28 783	28 479	29 572	4 162	-	22 884	24 303	25 737
Planning and development		-	1 028	25	88	88	-	30	32	34
Road transport		-	27 755	28 454	29 484	4 074	-	22 854	24 271	25 703
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	2 391	538	1 000	1 000	-	4 674	4 964	5 257
Electricity		-	-	-	-	-	-	4 000	4 248	4 499
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	2 391	538	1 000	1 000	-	674	716	758
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	111 420	113 525	123 371	162 327	158 893	-	167 419	177 799	188 289
Expenditure - Standard										
<i>Governance and administration</i>		97 326	92 218	87 595	89 190	82 894	-	108 111	114 814	121 688
Executive and council		97 326	15 324	21 554	21 212	22 975	-	32 809	34 843	36 899
Budget and treasury office		-	51 051	52 638	48 323	39 733	-	55 912	59 379	62 882
Corporate services		-	25 843	13 403	19 656	19 986	-	19 389	20 592	21 806
<i>Community and public safety</i>		-	14 771	9 043	19 584	10 406	-	12 525	13 302	14 087
Community and social services		-	14 771	9 043	18 593	8 621	-	7 254	7 704	8 159
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	5 271	5 598	5 928
Housing		-	-	-	971	1 786	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	13 891	15 414	42 046	24 414	-	26 301	27 932	29 580
Planning and development		-	-	5 292	1 991	2 773	-	2 936	3 118	3 302
Road transport		-	13 891	10 121	40 055	21 641	-	23 365	24 814	26 278
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	6 916	5 220	9 465	-	10 438	11 085	11 739
Electricity		-	-	917	2 466	3 692	-	3 796	4 032	4 270
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	5 999	2 753	5 773	-	6 641	7 053	7 469
<i>Other</i>	4	-	-	-	307	1 283	-	1 584	1 682	1 781
Total Expenditure - Standard	3	97 326	120 880	118 968	156 326	128 243	-	158 959	168 815	178 775
Surplus/(Deficit) for the year		14 095	(7 354)	4 403	6 000	30 650	-	8 460	8 984	9 514

- Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile 'whole of government' reports.
- Council should note that the Total Revenue on this table includes both operating and capital revenues (Transfers recognised – capital).

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- It is imperative for the municipality to enhance its revenue generation capabilities than to be dependent on conditional grant funding for financing of business process flows and activities.

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

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

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue by Vote										
Vote 1 - Council		-	-	-	-	-	-	6 300	6 891	7 085
Vote 2 - Municipal Manager		-	-	3 161	-	-	-	-	-	-
Vote 3 - Budget and treasury		111 420	79 660	88 700	128 130	150 566	-	129 496	137 525	145 639
Vote 4 - Corporate Services		-	113	192	79	319	-	437	464	492
Vote 5 - Community Services		-	4 970	2 839	4 546	3 846	-	4 301	4 568	4 838
Vote 6 - Technical Services		-	28 783	28 479	29 572	4 162	-	26 884	28 551	30 236
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	111 420	113 525	123 371	162 327	158 893	-	167 419	177 799	188 289
Expenditure by Vote to be appropriated										
Vote 1 - Council		6 234	7 640	9 983	10 824	11 007	-	12 159	12 913	13 675
Vote 2 - Municipal Manager		91 092	7 684	11 571	10 397	11 969	-	20 650	21 930	23 224
Vote 3 - Budget and treasury		-	51 051	52 638	48 323	39 733	-	55 912	59 379	62 882
Vote 4 - Corporate Services		-	25 843	13 403	19 656	19 986	-	19 389	20 592	21 806
Vote 5 - Community Services		-	14 771	15 042	22 317	15 657	-	23 687	25 155	26 639
Vote 6 - Technical Services		-	13 891	16 330	44 819	29 892	-	27 162	28 846	30 548
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	97 326	120 880	118 968	156 326	128 243	-	158 959	168 815	178 775
Surplus/(Deficit) for the year	2	14 095	(7 354)	4 403	6 000	30 650	-	8 460	8 984	9 514

- Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the municipality. This means it is possible to present the operating surplus or deficit of a vote.

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

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

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue By Source											
Property rates	2	23 669	10 465	10 722	16 840	16 840	-	-	17 236	16 304	19 364
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	-	626	536	419	645	-	-	674	716	758
Service charges - other		451	-	-	78	-	-	-	-	-	-
Rental of facilities and equipment		72	101	131	20	250	-	-	122	130	138
Interest earned - external investments		961	746	820	1 000	2 000	-	-	4 411	4 685	4 961
Interest earned - outstanding debtors		2 958	1 535	2 437	16 000	10 000	-	-	126	134	142
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		-	580	147	1 509	409	-	-	285	303	321
Licences and permits		1 544	1 717	1 676	1 708	1 708	-	-	2 526	2 683	2 841
Agency services		231	262	334	252	252	-	-	254	270	286
Transfers recognised - operational		65 987	69 437	75 686	86 693	86 693	-	-	87 231	92 639	98 105
Other revenue	2	531	315	266	11 700	8 881	-	-	29 441	31 267	33 112
Gains on disposal of PPE		1 197	-	-	600	600	-	-	350	372	394
Total Revenue (excluding capital transfers and contributions)		97 601	85 704	92 756	138 017	128 243	-	-	142 658	151 503	160 441
Expenditure By Type											
Employee related costs	2	30 454	40 463	44 968	50 309	48 991	-	-	57 868	61 455	65 061
Remuneration of councillors		6 234	7 640	8 169	7 310	7 639	-	-	8 416	8 936	9 465
Debt Impairment	3	9 854	10 514	12 668	14 000	9 000	-	-	1 789	1 899	2 012
Depreciation & asset impairment	2	15 853	17 537	20 065	15 914	9 432	-	-	21 269	22 586	23 920
Finance charges		80	629	-	-	-	-	-	-	-	-
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other materials	8	4 738	-	-	-	-	-	-	10 310	10 949	11 695
Contracted services		-	1 316	-	-	-	-	-	-	-	-
Transfers and grants		3 290	-	-	-	-	-	-	1 600	1 699	1 799
Other expenditure	4, 5	26 822	42 399	33 097	68 794	53 181	-	-	67 708	61 286	64 902
Loss on disposal of PPE		-	381	-	-	-	-	-	-	-	-
Total Expenditure		97 326	120 880	118 988	156 326	128 243	-	-	168 859	168 816	178 775
Surplus/(Deficit)		275	(35 176)	(26 212)	(17 310)	(0)	-	-	(16 302)	(17 312)	(18 334)
Transfers recognised - capital		13 819	27 755	30 615	23 310	30 650	-	-	24 761	26 297	27 848
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-
Contributed assets		-	68	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		14 095	(7 354)	4 403	6 000	30 650	-	-	8 460	8 984	9 514
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		14 095	(7 354)	4 403	6 000	30 650	-	-	8 460	8 984	9 514
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		14 095	(7 354)	4 403	6 000	30 650	-	-	8 460	8 984	9 514
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		14 095	(7 354)	4 403	6 000	30 650	-	-	8 460	8 984	9 514

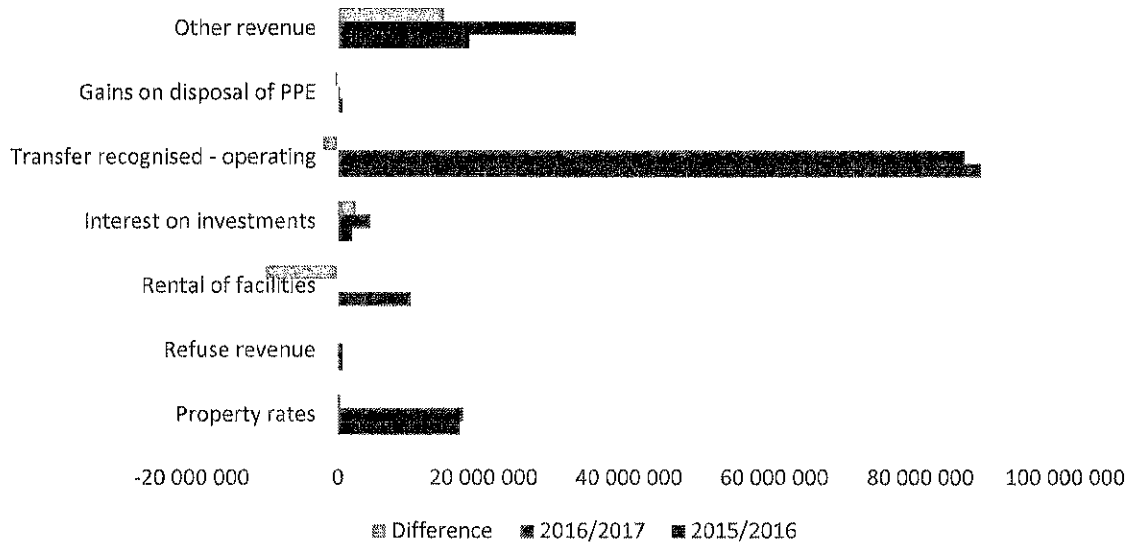
- The total revenue is **R 167.4 million** in 2016/17. Revenue to be generated from property rates is **R 17.2 million** in the 2016/17 financial year, revenue for refuse is **R 674 thousand** for 2016/2017 financial year and the revenue predicted to be collected from outstanding debtors is **R 12.6 million**. The overall internal generated revenue has increased by **22.0%**, this therefore indicates that the Municipality is heavily grant dependent.

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- Transfers recognised – operating, includes the local government Equitable Share and other operating grants from National and Provincial Government. These grants form **78.0 %** of the total revenue base of the municipality therefore an indication that the municipality has to focus on the billing and collection of own revenue to have a better cash flow position.

The following graph illustrates the major revenue items

OPERATING REVENUE DRAFT BUDGET 2016/17



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Table A5 Summary of Capital expenditure by vote

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

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget and treasury		-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - Council		-	-	-	152	-	-	-	-	-	-
Vote 2 - Municipal Manager		395	-	-	-	-	-	-	-	-	-
Vote 3 - Budget and treasury		-	-	-	-	-	-	37	39	42	
Vote 4 - Corporate Services		4 223	3 082	601	4 017	5 024	-	2 446	2 597	2 751	
Vote 5 - Community Services		5 218	446	25	3 401	2 065	-	301	319	338	
Vote 6 - Technical Services		2 284	36 978	24 763	24 391	23 560	-	28 734	30 515	32 316	
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	
Capital single-year expenditure sub-total		12 121	40 506	25 389	31 951	30 650	-	31 517	33 471	35 446	

- Table A5 is a breakdown of the capital programmes in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
- The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations. In relation to multi-year appropriations, for 2016/17 R31.5 million has been allocated for total capital budget expenditure. This shows the municipality has to enhance its own revenue in order to generate more funding for capital expenditure and be able to maintain existing infrastructure.

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Table A6 Budget statement of Financial Position

EC126 Ngqushwa - Table A6 Budgeted Financial Position

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
ASSETS											
Current assets											
Cash		24 368	8 618	164	(4 500)	755	755		755	802	850
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	-	2 002	2 688	-	-	-	-	-	-	-
Other debtors		13 860	14 493	20 389	24 121	32 699	32 699		29 000	30 798	32 615
Current portion of long-term receivables		15 079	5	-	-	-	-		-	-	-
Inventory	2	-	269	269	-	-	-		269	285	302
Total current assets		53 297	25 388	23 510	19 621	33 454	33 454	-	30 024	31 886	33 767
Non current assets											
Long-term receivables		-	-	-	-	-	-		-	-	-
Investments		-	-	-	-	-	-		4 411	4 685	4 981
Investment property		39 439	37 977	37 977	39 042	37 977	37 977		37 977	40 331	42 711
Investment in Associate		-	-	-	-	-	-		-	-	-
Property, plant and equipment	3	129 306	143 878	146 434	239 679	188 428	188 428		146 434	155 513	164 698
Agricultural		-	-	-	-	-	-		-	-	-
Biological		-	-	-	-	-	-		-	-	-
Intangible		1 178	1 207	966	1 969	1 808	1 808		966	1 025	1 086
Other non-current assets		-	-	-	-	-	-		-	-	-
Total non current assets		169 922	183 062	185 376	280 690	228 213	228 213	-	189 788	201 555	213 446
TOTAL ASSETS		223 219	208 450	208 886	300 311	261 668	261 668	-	219 812	233 440	247 213
LIABILITIES											
Current liabilities											
Bank overdraft	1	-	-	-	-	-	-		-	-	-
Borrowing	4	114	2 831	4 121	-	-	-		-	-	-
Consumer deposits		-	-	-	-	-	-		-	-	-
Trade and other payables	4	26 896	40 263	37 631	5 000	35 000	35 000		23 713	25 183	26 669
Provisions		-	-	-	-	-	-		-	-	-
Total current liabilities		27 010	43 094	41 753	5 000	35 000	35 000	-	23 713	25 183	26 669
Non current liabilities											
Borrowing		71	5 817	3 175	-	-	-		2 600	2 655	2 812
Provisions		1 668	2 025	2 491	-	-	-		3 000	3 186	3 374
Total non current liabilities		1 740	7 842	5 666	-	-	-	-	5 600	5 841	6 186
TOTAL LIABILITIES		28 748	50 936	47 419	5 000	35 000	35 000	-	29 213	31 024	32 855
NET ASSETS	5	194 470	157 514	161 467	295 311	226 668	226 668	-	190 599	202 416	214 359
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		195 472	157 514	161 520	211 007	175 881	175 881		190 599	202 416	214 359
Reserves	4	-	-	-	-	-	-		-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	195 472	157 514	161 520	211 007	175 881	175 881	-	190 599	202 416	214 359

- Table A6 is consistent with international standards of good financial management practice, and improves understand ability for councillors and management of the impact of the budget on the statement of financial position (balance sheet).
- This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as "accounting" Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.

NGQUSHWA LOCAL MUNICIPALITY FINAL MTREF FOR 2016-2019

- Table 14 is supported by an extensive table of notes in supporting table SA3 providing a detailed analysis of the major components of a number of items, including:
 - Call investments deposits;
 - Consumer debtors;
 - Property, plant and equipment;
 - Trade and other payables;
 - Non-current provisions ;
 - Changes in net assets; and
 - Reserves.
- The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
- Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. For example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end.

NGQUSHWA LOCAL MUNICIPALITY FINAL MTREF FOR 2016-2019

Table A7 Budget statement of cash flow

EC126 Ngqushwa - Table A7 Budgeted Cash Flows

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Properly rates, penalties & collection charges		26 627	(1 070)	11 862	8 420	10 920	10 920		17 238	18 304	19 384
Service charges				291	291	200	200		674	716	758
Other revenue			113	59	8 584	13 447	13 447		32 630	34 653	36 697
Government - operating	1	71 673	87 422	100 783	86 893	86 903	86 903		87 231	92 639	98 105
Government - capital	1				23 310	23 310	23 310		24 761	26 297	27 848
Interest		961	746	820	10 000	6 000	6 000		4 537	4 819	5 103
Dividends									-	-	-
Payments											
Suppliers and employees		(64 992)	(79 020)	(98 297)	(94 451)	(109 811)	(109 811)		(134 302)	(142 629)	(151 044)
Finance charges		(22)							-	-	-
Transfers and Grants	1								(1 800)	(1 699)	(1 799)
NET CASH FROM/(USED) OPERATING ACTIVITIES		34 249	8 192	15 228	43 046	30 968	30 968	-	31 167	33 100	35 053
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		1 197	234		300	273	273		360	372	394
Decrease (increase) in non-current debtors									-	-	-
Decrease (increase) other non-current receivables									-	-	-
Decrease (increase) in non-current investments									-	-	-
Payments											
Capital assets		(13 312)	(32 654)	(22 380)	(31 961)	(30 650)	(30 650)		(31 517)	(33 471)	(35 448)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(12 114)	(32 420)	(22 380)	(31 661)	(30 377)	(30 377)	-	(31 167)	(33 100)	(35 053)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									-	-	-
Borrowing long term/refinancing									-	-	-
Increase (decrease) in consumer deposits									-	-	-
Payments											
Repayment of borrowing		(150)	8 462	(1 303)					-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(150)	8 462	(1 303)	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		21 985	(15 768)	(8 455)	11 385	592	592	-	0	0	0
Cash/cash equivalents at the year begin:	2	8 877	24 384	8 618	(4 500)	164	164		755	755	755
Cash/cash equivalents at the year end:	2	30 662	8 618	164	6 885	755	755		755	755	755

- The budgeted cash flow statement is the first measurement in determining if the budget is funded.
- It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.

It can be seen that the cash levels of the municipality does not show a good picture over the years 2016/17 to 2018/19 due to the decline in conditional grant allocations received by the municipality and increased operating expenditure. In the 2016/17 budget year there is a decline in the cash levels responding to the increased operating expenditure budget and a decline in conditional grant allocations of the municipality. Further the municipality needs to take into consideration a realistic collection rate as this has implications on the funding of the budget.

NGQUSHWA LOCAL MUNICIPALITY FINAL MTREF FOR 2016-2019

Table A8 Cash backed reserves reconciliations

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

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Cash and Investments available											
Cash/cash equivalents at the year end	1	30 682	8 818	164	6 885	755	755	-	755	755	755
Other current investments > 90 days		(6 293)	-	-	(11 385)	-	-	-	(0)	47	94
Non current assets - Investments	1	-	-	-	-	-	-	-	4 411	4 685	4 961
Cash and investments available:		24 389	8 818	164	(4 500)	755	755	-	6 167	5 487	5 811
Application of cash and Investments											
Unspent conditional transfers		-	-	63	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	14 376	41 280	20 648	(3 257)	14 394	35 000	-	(5 215)	(5 538)	(5 865)
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		14 376	41 280	20 701	(3 257)	14 394	35 000	-	(5 215)	(5 538)	(5 865)
Surplus(shortfall)		9 993	(32 661)	(20 538)	(1 243)	(13 639)	(34 245)	-	10 382	11 025	11 676

- The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
- In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
- The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".
- Non-compliance with section 18 of the MFMA is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded.
- From the table it can be seen that the municipality budget shows a **deficit** for the financial year 2016/17.
- Considering the requirements of section 18 of the MFMA, it can be concluded that the adopted 2016/17 MTREF was funded as much as the budget is showing a deficit as a result of budgeting for non-cash items which are depreciation and debt impairment.

NGQUSHWA LOCAL MUNICIPALITY FINAL MTREF FOR 2016-2019

- As part of the budgeting and planning guidelines that informed the compilation of the 2016/17 MTREF the end objective of the medium-term framework was to ensure the budget is funded aligned to section 18 of the MFMA.
- As can be seen the budget indicates that for the municipality to be financially viable and sustainable the municipality has to focus on the implementation of the revenue enhancement strategy and data cleansing to improve the revenue base of the municipality.

Table A9 Budget Asset Management

NGQUSHWA LOCAL MUNICIPALITY FINAL MTREF FOR 2016-2019

EC126 Ngqushwa - Table A9 Asset Management

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
CAPITAL EXPENDITURE										
Total New Assets	1	12 120	40 506	25 389	31 961	30 650	30 650	31 517	33 471	35 446
Infrastructure - Road transport		2 284	10 793	24 763	22 310	22 310	22 310	16 600	17 629	18 669
Infrastructure - Electricity		-	-	-	500	800	800	4 000	4 248	4 499
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	3 120	3 313	3 509
Infrastructure		2 284	10 793	24 763	22 810	23 110	23 110	23 720	25 197	26 677
Community		5 103	15 033	-	1 410	216	216	4 684	4 975	5 268
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	4 733	14 680	626	7 741	7 324	7 324	2 813	2 987	3 164
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	300	319	337
Total Renewal of Existing Assets	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		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	2 284	10 793	24 763	22 310	22 310	22 310	16 600	17 629	18 669
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	500	800	800	4 000	4 248	4 499
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	3 120	3 313	3 509
Infrastructure		2 284	10 793	24 763	22 810	23 110	23 110	23 720	25 197	26 677
Community		5 103	15 033	-	1 410	216	216	4 684	4 975	5 268
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	4 733	14 680	626	7 741	7 324	7 324	2 813	2 987	3 164
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	300	319	337
TOTAL CAPITAL EXPENDITURE - Asset class	2	12 120	40 506	25 389	31 961	30 650	30 650	31 517	33 471	35 446
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road transport		11 410	20 538	68 341	133 712	133 712	-	150 312	159 631	169 049
Infrastructure - Electricity		-	2 436	-	-	-	-	4 002	4 251	4 501
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		41 954	42 474	65 908	-	-	-	3 120	3 313	3 509
Infrastructure		53 365	65 449	134 249	133 712	133 712	-	157 434	167 195	177 060
Community		-	25 960	-	-	-	-	-	-	-
Heritage assets		-	-	2	-	-	-	-	-	-
Investment properties		39 439	37 977	37 977	39 042	37 977	37 977	37 977	40 331	42 711
Other assets		102 293	92 985	12 185	84 957	64 957	67 770	67 770	71 972	76 218
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		1 178	1 207	986	1 969	1 808	1 808	966	1 025	1 086
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	196 274	223 568	185 378	239 680	238 454	39 785	264 147	280 524	297 075
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		15 853	17 537	20 065	15 914	9 432	-	21 269	22 588	23 920
Repairs and Maintenance by Asset Class	3	3 885	3 787	957	8 785	9 025	9 025	10 310	10 949	11 595
Infrastructure - Road transport		2 951	1 176	50	5 690	4 100	4 100	5 705	6 059	6 416
Infrastructure - Electricity		682	282	-	1 905	2 502	2 502	2 712	2 860	3 050
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		122	-	-	-	-	-	-	-	-
Infrastructure		3 754	1 458	50	7 595	6 602	6 602	8 417	8 939	9 466
Community		131	50	-	187	9	9	537	570	604
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6, 7	-	2 279	907	1 004	2 415	2 415	1 356	1 440	1 525
TOTAL EXPENDITURE OTHER ITEMS		19 739	21 324	21 022	24 700	18 457	9 025	31 579	33 537	35 516
Renewal of Existing Assets as % of total capex		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn"		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE		3.0%	2.6%	0.7%	3.7%	4.8%	4.8%	7.0%	7.0%	7.0%
Renewal and R&M as a % of PPE		2.0%	2.0%	1.0%	4.0%	4.0%	23.0%	4.0%	4.0%	4.0%

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The repairs and maintenance budget has increased by **14.24%**, compared to 2015/2016 financial year. The Municipality decided to put more money for Roads maintenance and for repairs and maintenance of Electricity

1.7 TARRIF FOR 2016/17

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

2016/17 Tariff Increases:

- The municipality has increased the 2016/17 tariffs by 6% as set by National Treasury, this percentage is in line with inflation rate.
- The tariffs depicted in the following tables are excluding VAT:

NGQUSHWA LOCAL MUNICIPALITY FINAL MTREF FOR 2016-2019

	<u>TARIFFS</u>		<u>TARIFFS</u>	
	2015/2016	Increase 6%	2016/2017	
1 RATES				
Annual rates of cent in the rand will be levied on all valued properties as follows.				
1.1 Commercial, Industrial and Special Properties	0.0160	6%	0.0170	
1.2 Residential / Vacant land	0.0080	6%	0.0085	
1.3 Municipal (NB. Municipal Buildings, Public Open Space & Municipal Public Service (exempted) Infrastructure must be totally exempt from rates)	0.0000	6%	0.0000	
1.4 Farming				
1.4.1 Bona -fide agricultural land	0.0058	6%	0.0061	
1.4.2 PIS (Public Infrastructure Services)	0.0021	6%	0.0022	
1.4.3 Eco Tourism	0.0310	6%	0.0329	
1.4.4 Game / Hunting	0.0310	6%	0.0329	
1.4.5 Farms (with Housing or another non- agricultural property development)	0.0160	6%	0.0170	
1.4.6 Other development – as per business in 1 above Farms (non-agricultural with mixed usage e.g school, clinics & informals)	0.0160	6%	0.0170	
1.5 Land with improvement (Government Properties)	0.0310	6%	0.0329	
1.6 Vacant Land (Government Properties)	0.0410	6%	0.0435	
1.7 Informal properties (those without or secure title deeds) - exempted				
1.8 HIV/AIDS Households & Hospice - exempted				
1.9, Property Owners who are 100% indigent - exempted				
1.10 Property owners who are 60yrs or older & earn R42 000 or less per annum - exempted				
1.11 Bell/ Bodium/ Durban Mission/ Glenmore/ Gqumashe/ Newtondale/ Wooldridge/ Low Cost Housing/ - exempted (Government Properties are excluded and not Exempted)				
1.12 Places of Worship - exempted				
2 REFUSE REMOVAL SERVICE	2015/2016		2016/2017	
2.1 Refuse removal: Basic charge/month	R 24.21	6%	R 26	
2.2 Refuse removal: Businesses/month	R 92.55	6%	R 98	
2.3 Refuse removal: Households/month	R 67.88	6%	R 72	
2.4 Nompumelelo Hospital	R 5 669.42	6%	R 6 010	
2.5 Refuse removal flats (regarded as business)	R 92.56	6%	R 98	
2.6 Mpekweni Beach Resort	R 4 689.83	6%	R 4 971	
2.7 Fish River Sun	R 6 981.34	6%	R 7 400	
2.8 B & B and Flats	R 92.56	6%	R 98	
Exclusive of vat:				
3 CEMETERY FEES	2015/2016		2016/2017	
3.1 Person resident in the town at the time of death				
3.2 Adult per site	R 291.03	6%	R 308	
3.3 Child per site	R 94.02	6%	R 100	
Digging of grave by the municipality	R 503.71	6%	R 534	
For purposes of this publication "adult" means a person who at the time of death has reach the age of 12 years				
Exclusive of vat:				

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4 HALL HIRE	2015/2016		2016/2017
4.1 Hamburg Hall Hire p/day	R 742.00	6%	R 787
4.2 Hamburg Hall Hire - Refundable deposit	R 267.00		R 267.00
4.3 Ncumisa Kondlo Indoor Sport Centre p/day	R 2 238.72	6%	R 2 373
4.4 Ncumisa Kondlo Indoor Sport Centre - Refundable deposit	R 900.00		R 900.00

Exclusive of vat:

5 POUND FEES	2015/2016		2016/2017
<u>Transport fee for all animals</u>			
5.1 Delivery to the pound one or more to the pound, per km	R 8.18	6%	R 9
5.2 Herding by private person, per km	R 5.84	6%	R 6
<u>Subsistence Fee (per Head, per Day)</u>			
5.3 Horses , Donkey, Pigs, Sheep and Goats	R 15.19	6%	R 16
<u>Pound Fees (Per Herd)</u>			
5.4 Horses , Donkey, Pigs, Sheep and Goats	R 32.72	6%	R 35
5.5 Sheep and Goats	R 18.12	6%	R 19

Exclusive of vat:

6 BUILDING INSPECTION FEES	2015/2016		2016/2017
6.1 Dwelling	R 3 489.67	6%	R 3 699
6.2 Outbuilding	R 2 181.81	6%	R 2 313
6.3 Flat, Townhouse and Hotels	R 4 148.19	6%	R 4 397
6.4 Shops	R 4 148.19	6%	R 4 397
6.5 Offices	R 4 148.19	6%	R 4 397
6.6 Carports	R 1 307.86	6%	R 1 386
6.7 Pools	R 876.90	6%	R 930
6.8 Patios, Pergolas and Sun Decks	R 876.90	6%	R 930
<u>Factories and warehouses:</u>			
6.9 First 5000m2	R 3 274.24	6%	R 3 471
6.10 Over 5000m2	R 1 887.86	6%	R 2 001
6.11 Drainage only plans	R 865.59	6%	R 918
6.12 Street Deposit	R 159.80	6%	R 169
6.13 Minimum Building Plan fee Excl. VAT	R 938.21	6%	R 995

Exclusive of vat:

7 TOWN PLANNING FEES	2015/2016		2016/2017
7.1 Land Use Application Type	R 1 537.00	6%	R 1 629
<u>Rezoning Application</u>			
7.2 Erven 0 – 2500 m2	R 1 537.00	6%	R 1 629
7.3 Erven 2501 – 5000 m2	R 2 438.00	6%	R 2 584
7.4 Erven 5001 – 10 000 m2	R 4 770.00	6%	R 5 056
7.5 Erven 1 ha – 5 ha	R 9 275.00	6%	R 9 832
7.6 Erven over 5 ha	R 13 530.90	6%	R 14 343
7.7 Advertising Fees	R 1 060.00	6%	R 1 124

NGQUSHWA LOCAL MUNICIPALITY FINAL MTREF FOR 2016-2019

Application for departure from building lines and Spaza Shop application fees:

7.8 Erven smaller than 500 m2	R 222.60	6%	R 236
7.9 Erven 500 – 750m2	R 431.42	6%	R 457
7.10 Erven larger than 750 m2	R 862.84	6%	R 915
7.11 Departures other than building lines and spaza shops	R 1 537.00	6%	R 1 629
7.12 Advertising fee for temporary departures	R 1 537.00	6%	R 1 629

Application for subdivision – application fees

7.13 Basic Fees	R 1 537.00	6%	R 1 629
7.14 Advertisement fee	R 9 470.04	6%	R 10 038
7.15 Application for cell mast	R 2 120.00	6%	R 2 247
7.16 Zoning Certificate	R 60.42	6%	R 64
7.17 Extension of time	R 332.84	6%	R 353
7.18 Amendments to existing	R 1 537.00	6%	R 1 629
7.19 Spatial Development Framework Documents	R 106.00	6%	R 112
7.20 Town Planning Scheme – Document	R 106.00	6%	R 112

Exclusive of vat:

8 LICENCES

	2015/2016		2016/2017
8.1 Drivers licence	R 240.41	6%	R 255
8.2 Learners licence	R 76.80	6%	R 81
8.3 Issuing of learners licence	R 240.41	6%	R 255
8.4 Booking of motor bike	R 250.43	6%	R 265
8.5 Light motor vehicle	R 337.22	6%	R 357
8.6 Heavy motor vehicle	R 383.99	6%	R 407

9 GENERAL TARIFFS

	2015/2016		2016/2017
9.1 Clearance certificate			85.00
9.2 Valuation certificate			85.00
9.3 Dishonoured cheques			100
9.4 Rental of Municipal property			Market related rental

NGQUSHWA LOCAL MUNICIPALITY FINAL MTREF FOR 2016-2019

SECTION 3

3. EC126 A1 SCHEDULE 2016-2017

Preparation instructions	
Municipality Name:	EC126 Ngqushwa
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Tel:	040 6733095
Fax:	040 6733 771
E-Mail:	Vmakedama@ngqushwamun.co.za
Budget for MTREF starting:	2016
Budget Year:	2016/17
Does this municipality have Entities?	No
If YES: Identify type of report:	
Name Votes & Sub-Votes	
Printing Instructions	Important documents which provide essential assistance
<u>Showing / Hiding Columns</u>	<u>MFMA Budget Circulars</u> Click to view
Hide Pre-audit columns on all sheets	<u>MBRR Budget Formats Guide</u> Click to view
Hide Reference columns on all sheets	<u>Dummy Budget Guide</u> Click to view
<u>Showing / Clearing Highlights</u>	<u>Funding Compliance Guide</u> Click to view
Clear Highlights on all sheets	<u>MFMA Return Forms</u> Click to view

NGQUSHWA LOCAL MUNICIPALITY FINAL MTREF FOR 2016-2019

EC126 Ngqushwa - Contact information	
A. GENERAL INFORMATION	
Municipality	EC126 Ngqushwa
Grade	B
Province	EC EASTERN CAPE
Web Address	www.ngqushwamun.gov.za
e-mail Address	ngqushwamun.gov.za
B. CONTACT INFORMATION	
Postal address:	
P.O. Box	P.O. Box
City / Town	Peddie
Postal Code	5640
Street address	
Building	ERF 313
Street No. & Name	Peddie Main Road
City / Town	Peddie
Postal Code	5640
General Contacts	
Telephone number	406733095
Fax number	406733771
C. POLITICAL LEADERSHIP	
Speaker:	
Name	Z Jowela
Telephone number	040 6733 095
Cell number	
Fax number	040 6733 771
E-mail address	
Secretary/PA to the Speaker:	
Name	N Ncapayi
Telephone number	040 6733 095
Cell number	
Fax number	040 6733 771
E-mail address	nncapayi@ngqushwamun.gov.za
Mayor/Executive Mayor:	
Name	S.E Ndwayana
Telephone number	406 733 095
Cell number	
Fax number	4 067 330 771
E-mail address	
Secretary/PA to the Mayor/Executive Mayor:	
Name	Nolithemba Jakavula
Telephone number	040 6733095
Cell number	
Fax number	040 6733 771
E-mail address	Njakavula@ngqushwamun.gov.za
D. MANAGEMENT LEADERSHIP	
Municipal Manager:	
Name	T.T Mnyimba
Telephone number	406733095
Cell number	
Fax number	4067330771
E-mail address	Tmnyimba@ngqushwamun.gov.za
Secretary/PA to the Municipal Manager:	
Name	Nosipho Yaphi
Telephone number	040 6733095
Cell number	
Fax number	040 6733 771
E-mail address	NYaphi@ngqushwamun.gov.za
Chief Financial Officer	
Secretary/PA to the Chief Financial Officer	
Name	V.C Makedama
Telephone number	040 6733 095
Cell number	
Fax number	040 6733 771
E-mail address	VMakedama@ngqushwamun.gov.za
Official responsible for submitting financial information	
Name	Nimbensha Doloni
Telephone number	040 6733 095
Cell number	
Fax number	040 67330771
E-mail address	Doloni@ngqushwamun.gov.za
Official responsible for submitting financial information	
Name	Z Phinda
Telephone number	040 6733 095
Cell number	
Fax number	406733771
E-mail address	zpinda@ngqushwamun.gov.za
Official responsible for submitting financial information	
Name	T Mathysen
Telephone number	040 6733 095
Cell number	
Fax number	406733771
E-mail address	Tmathysen@ngqushwamun.gov.za

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

NGQUSHWA LOCAL MUNICIPALITY FINAL MTREF FOR 2016-2019

EC126 Ngqushwa - Table A1 Budget Summary

Description	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Financial Performance										
Property rates	23 609	10 465	10 722	16 840	16 840	-	-	17 236	18 304	19 364
Service charges	451	526	536	496	645	-	-	674	716	758
Investment revenue	961	746	820	1 000	2 000	-	-	4 411	4 885	4 961
Transfers recognised - operational	65 987	69 437	75 686	86 893	86 659	-	-	87 231	92 639	98 105
Other own revenue	#REF!	4 529	4 993	33 788	22 098	-	-	33 106	35 158	37 233
Total Revenue (excluding capital transfers and contributions)	#REF!	85 704	92 756	139 017	128 243	-	-	142 658	151 503	160 441
Employee costs	30 454	40 463	44 968	50 309	48 991	-	-	57 868	61 455	65 061
Remuneration of councillors	8 234	7 640	8 169	7 310	7 639	-	-	8 416	8 938	9 465
Depreciation & asset impairment	15 853	17 537	20 065	15 914	9 432	-	-	21 269	22 588	23 920
Finance charges	80	629	-	-	-	-	-	-	-	-
Materials and bulk purchases	4 738	-	-	-	-	-	-	10 310	10 949	11 595
Transfers and grants	3 290	-	-	-	-	-	-	1 600	1 699	1 799
Other expenditure	36 676	54 610	45 765	82 794	82 181	-	-	59 497	63 185	68 913
Total Expenditure	97 326	120 880	118 968	156 328	128 243	-	-	158 959	168 815	178 775
Surplus/(Deficit)	#REF!	(35 176)	(26 212)	(17 310)	(0)	-	-	(16 302)	(17 312)	(18 334)
Transfers recognised - capital	13 819	27 755	30 615	23 310	30 650	-	-	24 761	26 297	27 848
Contributions recognised - capital & contributed	-	66	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	#REF!	(7 354)	4 403	6 000	30 650	-	-	8 460	8 984	9 514
Share of surplus/ (deficit) of associates	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	#REF!	(7 354)	4 403	6 000	30 650	-	-	8 460	8 984	9 514
Capital expenditure & funds sources										
Capital expenditure	12 121	40 506	25 389	31 961	30 650	-	-	31 517	33 471	35 446
Transfers recognised - capital	5 236	25 697	24 763	23 310	22 310	-	-	24 761	26 297	27 848
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 884	14 809	626	8 651	8 340	-	-	6 756	7 175	7 698
Total sources of capital funds	12 121	40 506	25 389	31 961	30 650	-	-	31 517	33 471	35 446
Financial position										
Total current assets	53 297	25 388	23 510	19 621	33 454	33 454	-	30 024	31 886	33 767
Total non current assets	169 922	183 062	185 376	280 690	228 213	228 213	-	189 786	201 555	213 446
Total current liabilities	27 010	43 094	41 753	5 000	35 000	35 000	-	23 713	25 183	26 669
Total non current liabilities	1 740	7 842	5 688	-	-	-	-	5 500	5 841	6 186
Community wealth/Equity	195 472	157 514	161 520	211 007	175 881	175 881	-	190 599	202 416	214 359
Cash flows										
Net cash from (used) operating	34 249	8 192	15 228	43 046	30 968	30 968	-	31 167	33 100	35 053
Net cash from (used) investing	(12 114)	(32 420)	(22 380)	(31 661)	(30 377)	(30 377)	-	(31 167)	(33 100)	(35 053)
Net cash from (used) financing	(150)	8 462	(1 303)	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	30 662	8 618	164	6 885	755	755	-	755	755	755
Cash backing/surplus reconciliation										
Cash and investments available	24 388	8 618	164	(4 500)	755	755	-	5 167	5 487	5 811
Application of cash and investments	14 376	41 280	20 701	(3 257)	14 394	35 000	-	(5 215)	(5 538)	(5 665)
Balance - surplus (shortfall)	9 993	(32 661)	(20 536)	(1 243)	(13 639)	(34 245)	-	10 382	11 025	11 676
Asset management										
Asset register summary (WDV)	196 274	223 568	185 376	239 680	238 454	39 785	264 147	264 147	280 524	297 075
Depreciation & asset impairment	15 853	17 537	20 085	15 914	9 432	-	21 269	21 269	22 588	23 920
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	3 885	3 787	957	8 765	9 025	9 025	10 310	10 310	10 949	11 595
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	1 106	1 106	1 174	1 243
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	3	3	4	4

NGQUSHWA LOCAL MUNICIPALITY FINAL MTREF FOR 2016-2019

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

Standard Classification Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue - Standard										
<i>Governance and administration</i>		111 420	79 773	92 053	128 209	150 885	-	136 233	144 680	153 216
Executive and council		-	79 660	3 181	-	-	-	6 300	6 691	7 085
Budget and treasury office		111 420	113	88 700	128 130	150 566	-	129 496	137 525	145 639
Corporate services		-	-	192	79	319	-	437	464	492
<i>Community and public safety</i>		-	2 579	2 303	3 546	2 846	-	3 827	3 852	4 079
Community and social services		-	2 579	2 303	3 546	2 846	-	59	62	66
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	3 568	3 790	4 013
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	28 783	28 479	29 572	4 162	-	22 884	24 303	25 737
Planning and development		-	1 028	25	88	88	-	30	32	34
Road transport		-	27 755	28 454	29 484	4 074	-	22 854	24 271	25 703
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	2 391	536	1 000	1 000	-	4 674	4 964	5 257
Electricity		-	-	-	-	-	-	4 000	4 246	4 499
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	2 391	536	1 000	1 000	-	674	716	758
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	111 420	113 525	123 371	162 327	158 893	-	167 419	177 799	188 289
Expenditure - Standard										
<i>Governance and administration</i>		97 326	92 218	87 595	89 190	82 694	-	108 111	114 814	121 588
Executive and council		97 326	15 324	21 554	21 212	22 975	-	32 809	34 843	36 899
Budget and treasury office		-	51 051	52 638	48 323	39 733	-	55 912	59 379	62 882
Corporate services		-	25 843	13 403	19 656	19 986	-	19 389	20 592	21 806
<i>Community and public safety</i>		-	14 771	9 043	19 584	10 406	-	12 525	13 302	14 087
Community and social services		-	14 771	9 043	18 593	8 621	-	7 254	7 704	8 159
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	5 271	5 598	5 928
Housing		-	-	-	971	1 786	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	13 891	15 414	42 046	24 414	-	26 301	27 932	29 580
Planning and development		-	-	5 292	1 991	2 773	-	2 936	3 118	3 302
Road transport		-	13 891	10 121	40 055	21 641	-	23 365	24 814	26 278
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	6 916	5 220	9 465	-	10 438	11 085	11 739
Electricity		-	-	917	2 466	3 692	-	3 796	4 032	4 270
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	5 999	2 753	5 773	-	6 641	7 053	7 469
<i>Other</i>	4	-	-	-	307	1 263	-	1 584	1 682	1 781
Total Expenditure - Standard	3	97 326	120 880	118 968	156 326	128 243	-	159 959	168 815	178 775
Surplus/(Deficit) for the year		14 095	(7 354)	4 403	6 000	30 650	-	8 460	8 984	9 514

NGQUSHWA LOCAL MUNICIPALITY FINAL MTREF FOR 2016-2019

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

Standard Classification Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue - Standard	1									
<i>Municipal governance and administration</i>		111 420	79 773	92 083	128 209	150 885	-	136 293	144 680	153 218
Executive and council		-	79 680	3 161	-	-	-	6 300	6 691	7 085
<i>Mayor and Council</i>								6 300	6 691	7 085
<i>Municipal Manager</i>			79 680	3 161						
Budget and treasury office		111 420	113	86 700	128 130	150 566	-	129 496	137 525	145 639
Corporate services		-	-	192	79	319	-	437	464	492
<i>Human Resources</i>				59	59	69	-	69	74	78
<i>Information Technology</i>				-	-	-	-	-	-	-
<i>Property Services</i>				133	20	250	-	368	391	414
<i>Other Admin</i>				-	-	-	-	-	-	-
<i>Community and public safety</i>		-	2 579	2 303	3 546	2 846	-	3 627	3 852	4 079
Community and social services		-	2 579	2 303	3 546	2 846	-	59	62	66
<i>Libraries and Archives</i>								-	-	-
<i>Museums & Art Galleries etc</i>								-	-	-
<i>Community halls and Facilities</i>								-	-	-
<i>Cemeteries & Crematoriums</i>								-	-	-
<i>Child Care</i>								-	-	-
<i>Aged Care</i>								-	-	-
<i>Other Community</i>			2 579	2 303	3 546	2 846	-	59	62	66
<i>Other Social</i>								-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	3 568	3 790	4 013
<i>Police</i>								-	-	-
<i>Fire</i>								-	-	-
<i>Civil Defence</i>								-	-	-
<i>Street Lighting</i>								-	-	-
<i>Other</i>								3 568	3 790	4 013
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Clinics</i>								-	-	-
<i>Ambulance</i>								-	-	-
<i>Other</i>								-	-	-
<i>Economic and environmental services</i>		-	26 783	26 479	29 572	4 162	-	22 854	24 303	25 737
Planning and development		-	1 028	25	88	88	-	30	32	34
<i>Economic Development/Planning</i>			1 028	25	88	88	-	30	32	34
<i>Town Planning/Building</i>								-	-	-
<i>Licensing & Regulation</i>								-	-	-
Road transport		-	27 755	26 454	29 484	4 074	-	22 854	24 271	25 703
<i>Roads</i>			27 755	26 454	29 484	4 074	-	21 854	23 209	24 578
<i>Public Buses</i>								-	-	-
<i>Parking Garages</i>								-	-	-
<i>Vehicle Licensing and Testing</i>								-	-	-
<i>Other</i>								1 000	1 062	1 125
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Pollution Control</i>								-	-	-
<i>Biodiversity & Landscape</i>								-	-	-
<i>Other</i>								-	-	-
<i>Trading services</i>		-	2 391	536	1 000	1 000	-	4 674	4 964	5 257
Electricity		-	-	-	-	-	-	4 000	4 248	4 499
<i>Electricity Distribution</i>								4 000	4 248	4 499
<i>Electricity Generation</i>								-	-	-
Water		-	-	-	-	-	-	-	-	-
<i>Water Distribution</i>								-	-	-
<i>Water Storage</i>								-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
<i>Sewerage</i>								-	-	-
<i>Storm Water Management</i>								-	-	-
<i>Public Toilets</i>								-	-	-
Waste management		-	2 391	536	1 000	1 000	-	674	716	758
<i>Solid Waste</i>			2 391	536	1 000	1 000	-	674	716	758
<i>Other</i>		-	-	-	-	-	-	-	-	-
<i>Air Transport</i>								-	-	-
<i>Abattoirs</i>								-	-	-
<i>Tourism</i>								-	-	-
<i>Forestry</i>								-	-	-
<i>Markets</i>								-	-	-
Total Revenue - Standard	2	111 420	113 525	123 371	162 327	158 893	-	167 419	177 799	188 289

NGQUSHWA LOCAL MUNICIPALITY FINAL MTREF FOR 2016-2019

Expenditure - Standard									
Municipal governance and administration	97 326	92 218	87 595	89 190	82 694	-	108 111	114 814	121 588
Executive and council	97 326	15 324	21 554	21 212	22 975	-	32 809	34 843	36 899
Mayor and Council	6 234	7 640	9 983	10 824	11 007	-	12 159	12 913	13 675
Municipal Manager	91 092	7 684	11 571	10 387	11 969	-	20 650	21 930	23 224
Budget and treasury office	-	51 051	52 638	48 323	39 733	-	55 912	69 379	62 882
Corporate services	-	25 843	13 403	19 656	19 986	-	19 389	20 582	21 806
Human Resources	-	4 686	3 333	2 233	4 707	-	5 450	5 788	6 129
Information Technology	-	-	-	3 275	-	-	2 151	2 285	2 419
Property Services	-	-	808	1 594	95	-	356	378	400
Other Admin	-	21 157	9 263	12 554	15 184	-	11 432	12 141	12 868
Community and public safety	-	14 771	9 043	19 564	10 406	-	12 525	13 302	14 087
Community and social services	-	14 771	9 043	18 593	8 621	-	7 254	7 704	8 159
Libraries and Archives	-	-	-	-	-	-	-	-	-
Museums & Art Galleries etc	-	-	-	-	-	-	-	-	-
Community halls and Facilities	-	-	-	-	-	-	-	-	-
Cemeteries & Crematoriums	-	-	254	214	648	-	707	751	795
Child Care	-	-	-	-	-	-	-	-	-
Aged Care	-	-	-	-	-	-	-	-	-
Other Community	-	14 771	6 851	17 876	7 042	-	5 419	5 755	6 094
Other Social	-	-	1 938	503	930	-	1 128	1 198	1 269
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	5 271	5 598	5 928
Police	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Civil Defence	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	5 271	5 598	5 928
Housing	-	-	-	971	1 786	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Ambulance	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Economic and environmental services	-	13 891	15 414	42 046	24 414	-	26 301	27 932	29 580
Planning and development	-	-	5 292	1 991	2 773	-	2 936	3 118	3 302
Economic Development/Planning	-	-	5 292	1 585	1 721	-	736	781	828
Town Planning/Building	-	-	-	405	1 052	-	2 200	2 337	2 474
Licensing & Regulation	-	-	-	-	-	-	-	-	-
Road transport	-	13 891	10 121	40 055	21 641	-	23 365	24 814	26 278
Roads	-	13 891	10 121	17 629	20 150	-	21 597	22 936	24 289
Public Buses	-	-	-	-	-	-	-	-	-
Parking Garages	-	-	-	-	-	-	-	-	-
Vehicle Licensing and Testing	-	-	-	-	-	-	-	-	-
Other	-	-	-	22 426	1 491	-	1 768	1 678	1 989
Environmental protection	-	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-	-
Biodiversity & Landscape	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Trading services	-	-	6 916	5 220	9 465	-	10 438	11 085	11 739
Electricity	-	-	917	2 466	3 692	-	3 796	4 032	4 270
Electricity Distribution	-	-	917	2 466	3 692	-	3 796	4 032	4 270
Electricity Generation	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-
Water Distribution	-	-	-	-	-	-	-	-	-
Water Storage	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-
Sewerage	-	-	-	-	-	-	-	-	-
Storm Water Management	-	-	-	-	-	-	-	-	-
Public Toilets	-	-	-	-	-	-	-	-	-
Waste management	-	-	5 999	2 753	5 773	-	6 641	7 053	7 469
Solid Waste	-	-	5 999	2 753	5 773	-	6 641	7 053	7 469
Other	-	-	-	307	1 263	-	1 584	1 682	1 781
Air Transport	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Tourism	-	-	-	307	1 263	-	1 584	1 682	1 781
Forestry	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	97 326	120 880	118 968	155 326	128 243	-	158 959	168 815	178 775
Surplus/(Deficit) for the year	14 095	(7 354)	4 403	6 000	30 650	-	8 460	8 984	9 514

NGQUSHWA LOCAL MUNICIPALITY FINAL MTREF FOR 2016-2019

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

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue by Vote	1									
Vote 1 - Council		-	-	-	-	-	-	6 300	6 691	7 085
Vote 2 - Municipal Manager		-	-	3 161	-	-	-	-	-	-
Vote 3 - Budget and treasury		111 420	79 660	88 700	128 130	150 566	-	129 496	137 525	145 639
Vote 4 - Corporate Services		-	113	192	79	319	-	437	464	492
Vote 5 - Community Services		-	4 970	2 839	4 546	3 846	-	4 301	4 568	4 838
Vote 6 - Technical Services		-	28 783	28 479	29 572	4 162	-	26 884	28 551	30 236
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	111 420	113 525	123 371	162 327	158 893	-	167 419	177 789	188 289
Expenditure by Vote to be appropriated	1									
Vote 1 - Council		6 234	7 640	9 983	10 824	11 007	-	12 159	12 913	13 676
Vote 2 - Municipal Manager		91 092	7 684	11 571	10 387	11 969	-	20 650	21 930	23 224
Vote 3 - Budget and treasury		-	51 051	52 638	48 323	39 733	-	55 912	59 379	62 882
Vote 4 - Corporate Services		-	25 843	13 403	19 666	19 986	-	19 389	20 592	21 806
Vote 5 - Community Services		-	14 771	15 042	22 317	16 667	-	23 687	25 155	26 639
Vote 6 - Technical Services		-	13 891	16 330	44 819	29 892	-	27 162	28 846	30 548
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	97 326	120 880	118 968	156 326	128 243	-	158 959	168 815	178 775
Surplus/(Deficit) for the year	2	14 095	(7 354)	4 403	6 000	30 650	-	8 460	8 984	9 514

NGQUSHWA LOCAL MUNICIPALITY FINAL MTREF FOR 2016-2019

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

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue By Source											
Property rates	2	23 669	10 485	10 722	16 840	16 840	-	-	17 236	18 304	19 384
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	526	536	419	645	-	-	674	716	758
Service charges - other		451	-	-	78	-	-	-	-	-	-
Rental of facilities and equipment		72	101	131	20	250	-	-	122	130	138
Interest earned - external investments		961	746	820	1 000	2 000	-	-	4 411	4 665	4 961
Interest earned - outstanding debtors		2 958	1 535	2 437	16 000	10 000	-	-	126	134	142
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		-	580	147	1 509	409	-	-	285	303	321
Licences and permits		1 544	1 717	1 676	1 708	1 708	-	-	2 526	2 683	2 841
Agency services		231	282	354	252	252	-	-	254	270	286
Transfers recognised - operational		65 987	69 437	75 686	86 993	86 659	-	-	87 231	92 639	98 105
Other revenue	2	531	315	268	11 700	8 881	-	-	29 441	31 267	33 112
Gains on disposal of PPE		1 197	-	-	600	600	-	-	350	372	394
Total Revenue (excluding capital transfers and contributions)		97 601	85 704	92 755	139 017	128 243	-	-	142 658	151 503	160 441
Expenditure By Type											
Employee related costs	2	30 454	40 463	44 988	50 309	48 991	-	-	57 868	61 455	65 081
Remuneration of councillors		6 234	7 640	8 189	7 310	7 639	-	-	8 416	8 938	9 465
Debt impairment	3	9 854	10 514	12 668	14 000	9 000	-	-	1 789	1 899	2 012
Depreciation & asset impairment	2	15 853	17 537	20 065	16 914	9 432	-	-	21 269	22 588	23 920
Finance charges		80	629	-	-	-	-	-	-	-	-
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other materials	8	4 738	-	-	-	-	-	-	10 310	10 949	11 595
Contracted services		-	1 316	-	-	-	-	-	-	-	-
Transfers and grants		3 290	-	-	-	-	-	-	1 600	1 699	1 799
Other expenditure	4, 5	26 822	42 399	33 097	68 794	53 181	-	-	57 708	61 286	64 902
Loss on disposal of PPE		-	381	-	-	-	-	-	-	-	-
Total Expenditure		97 326	120 880	118 968	156 326	128 243	-	-	158 959	168 815	178 775
Surplus/(Deficit)		275	(35 176)	(26 212)	(17 310)	(0)	-	-	(16 302)	(17 312)	(18 334)
Transfers recognised - capital		13 819	27 755	30 615	23 310	30 650	-	-	24 761	26 297	27 848
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-
Contributed assets		-	66	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		14 095	(7 354)	4 403	6 000	30 650	-	-	8 460	8 984	9 514
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		14 095	(7 354)	4 403	6 000	30 650	-	-	8 460	8 984	9 514
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		14 095	(7 354)	4 403	6 000	30 650	-	-	8 460	8 984	9 514
Share of surplus/ (deficit) of associates	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		14 095	(7 354)	4 403	6 000	30 650	-	-	8 460	8 984	9 514

NGQUSHWA LOCAL MUNICIPALITY FINAL MTREF FOR 2016-2019

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

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget and treasury		-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - Council		-	-	-	152	-	-	-	-	-	-
Vote 2 - Municipal Manager		395	-	-	-	-	-	-	-	-	-
Vote 3 - Budget and treasury		-	-	-	-	-	-	37	39	42	
Vote 4 - Corporate Services		4 223	3 082	601	4 017	5 024	-	2 446	2 597	2 751	
Vote 5 - Community Services		5 218	446	25	3 401	2 065	-	301	319	338	
Vote 6 - Technical Services		2 284	36 978	24 763	24 391	23 660	-	28 734	30 515	32 316	
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	
Capital single-year expenditure sub-total		12 121	40 508	25 389	31 961	30 650	-	31 517	33 471	35 446	
Total Capital Expenditure - Vote		12 121	40 508	25 389	31 961	30 650	-	31 517	33 471	35 446	
Capital Expenditure - Standard											
Governance and administration		4 618	3 082	601	4 169	5 024	-	2 483	2 637	2 792	
Executive and council		395	-	-	152	-	-	-	-	-	
Budget and treasury office		-	-	-	-	-	-	37	39	42	
Corporate services		4 223	3 082	601	4 017	5 024	-	2 446	2 597	2 751	
Community and public safety		5 218	446	25	1 410	273	-	301	319	338	
Community and social services		5 218	446	25	1 410	273	-	301	319	338	
Sport and recreation		-	-	-	-	-	-	-	-	-	
Public safety		-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	
Economic and environmental services		2 284	36 978	24 763	23 891	22 780	-	24 734	26 267	27 817	
Planning and development		-	-	-	1 681	451	-	852	905	959	
Road transport		2 284	36 978	24 763	22 310	22 310	-	23 881	25 362	26 858	
Environmental protection		-	-	-	-	-	-	-	-	-	
Trading services		-	-	-	2 491	2 592	-	4 000	4 248	4 499	
Electricity		-	-	-	500	600	-	4 000	4 248	4 499	
Water		-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	
Waste management		-	-	-	1 991	1 792	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	
Total Capital Expenditure - Standard	3	12 121	40 508	25 389	31 961	30 650	-	31 517	33 471	35 446	
Funded by:											
National Government		5 236	25 697	24 763	23 310	22 310	-	24 761	26 297	27 848	
Provincial Government		-	-	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	-	
Other transfers and grants		-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	4	5 236	25 697	24 763	23 310	22 310	-	24 761	26 297	27 848	
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	
Borrowing	6	-	-	-	-	-	-	-	-	-	
Internally generated funds		6 884	14 809	626	8 651	8 340	-	6 756	7 175	7 598	
Total Capital Funding	7	12 121	40 508	25 389	31 961	30 650	-	31 517	33 471	35 446	

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Capital expenditure - Municipal Vote	2										
Single-year expenditure appropriation											
Vote 1 - Council											
Council				152							
				152							
Vote 2 - Municipal Manager		395									
2.1 - Municipal Manager		395									
Vote 3 - Budget and treasury									37	39	42
Budget and treasury									37	39	42
Vote 4 - Corporate Services		4 223	3 082	601	4 017	5 024			2 446	2 597	2 751
4.1 - Administration		4 223	3 082	601	4 017	5 024					
4.2 - Municipal Buildings									559	594	629
4.3 - Human resources											
4.4 - Information Technology									1 886	2 003	2 122
4.5 -											
Vote 5 - Community Services		5 218	446	25	3 401	2 065			301	319	338
5.1 - Pound											
5.2 - Parks and Public Places											
5.3 - Cemetery											
5.4 - Refuse					1 991	1 792					
5.5 - Community Services		5 218	446	25	1 410	273					
5.6 - Housing									301	319	338
Vote 6 - Technical Services		2 284	36 978	24 763	24 391	23 560			28 734	30 515	32 318
6.1 - Roads and storm water		2 284	36 978	24 763	22 310	22 310					
6.2 - Planning and development					1 661	451			852	905	959
6.3 - Electricity					600	800			4 000	4 248	4 499
6.4 - PMU									23 881	25 362	26 858
6.5 -											
Vote 7 - [NAME OF VOTE 7]											
7.1 - [Name of sub-vote]											
Vote 15 - [NAME OF VOTE 15]											
15.1 - [Name of sub-vote]											
Capital single-year expenditure sub-total		12 121	40 506	25 389	31 961	30 650			31 517	33 471	35 446
Total Capital Expenditure		12 121	40 506	25 389	31 961	30 650			31 517	33 471	35 446

NGQUSHWA LOCAL MUNICIPALITY FINAL MTREF FOR 2016-2019

EC126 Ngqushwa - Table A6 Budgeted Financial Position

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
ASSETS											
Current assets											
Cash		24 388	8 618	164	(4 500)	755	755		755	802	850
Call Investment deposits	1	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	-	2 002	2 688	-	-	-	-	-	-	-
Other debtors		13 850	14 493	20 389	24 121	32 699	32 699		29 000	30 798	32 615
Current portion of long-term receivables		15 079	5	-	-	-	-		-	-	-
Inventory	2	-	269	269	-	-	-		269	285	302
Total current assets		53 297	25 388	23 510	19 621	33 454	33 454	-	30 024	31 856	33 767
Non current assets											
Long-term receivables		-	-	-	-	-	-		-	-	-
Investments		-	-	-	-	-	-		4 411	4 685	4 961
Investment property		39 439	37 977	37 977	39 042	37 977	37 977		37 977	40 331	42 711
Investment in Associate		-	-	-	-	-	-		-	-	-
Property, plant and equipment	3	129 306	143 878	146 434	239 679	188 428	188 428		146 434	155 513	164 688
Agricultural		-	-	-	-	-	-		-	-	-
Biological		-	-	-	-	-	-		-	-	-
Intangible		1 178	1 207	966	1 969	1 808	1 808		966	1 025	1 086
Other non-current assets		-	-	-	-	-	-		-	-	-
Total non current assets		169 922	183 062	185 376	280 690	228 213	228 213	-	189 788	201 555	213 446
TOTAL ASSETS		223 219	208 450	208 886	300 311	261 668	261 668	-	219 812	233 411	247 213
LIABILITIES											
Current liabilities											
Bank overdraft	1	-	-	-	-	-	-		-	-	-
Borrowing	4	114	2 831	4 121	-	-	-		-	-	-
Consumer deposits		-	-	-	-	-	-		-	-	-
Trade and other payables	4	26 896	40 263	37 631	5 000	35 000	35 000		23 713	25 183	26 669
Provisions		-	-	-	-	-	-		-	-	-
Total current liabilities		27 010	43 094	41 753	5 000	35 000	35 000	-	23 713	25 183	26 669
Non current liabilities											
Borrowing		71	5 817	3 175	-	-	-		2 500	2 655	2 812
Provisions		1 668	2 025	2 491	-	-	-		3 000	3 188	3 374
Total non current liabilities		1 740	7 842	5 666	-	-	-	-	5 500	5 843	6 186
TOTAL LIABILITIES		28 750	50 936	47 419	5 000	35 000	35 000	-	29 213	31 026	32 855
NET ASSETS	5	194 470	157 514	161 467	295 311	226 668	226 668	-	190 599	202 416	214 358
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		195 472	157 514	161 520	211 007	175 881	175 881		180 599	202 416	214 359
Reserves	4	-	-	-	-	-	-		-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	195 472	157 514	161 520	211 007	175 881	175 881	-	180 599	202 416	214 359

NGQUSHWA LOCAL MUNICIPALITY FINAL MTREF FOR 2016-2019

EC126 Ngqushwa - Table A7 Budgeted Cash Flows

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Properly rates, penalties & collection charges		26 627	(1 070)	11 862	8 420	10 920	10 920		17 236	18 304	19 384
Service charges					291	200	200		674	716	758
Other revenue			113	59	8 584	13 447	13 447		32 630	34 653	36 697
Government - operating	1	71 673	87 422	100 783	86 893	86 903	86 903		87 231	92 639	98 105
Government - capital	1				23 310	23 310	23 310		24 761	26 297	27 648
Interest		961	746	820	10 000	8 000	6 000		4 537	4 819	5 103
Dividends									-	-	-
Payments											
Suppliers and employees		(64 992)	(79 020)	(98 297)	(94 451)	(109 811)	(109 811)		(134 302)	(142 629)	(151 044)
Finance charges		(22)							-	-	-
Transfers and Grants	1								(1 600)	(1 699)	(1 799)
NET CASH FROM/(USED) OPERATING ACTIVITIES		34 249	8 192	15 228	43 046	30 688	30 688	-	31 167	33 100	35 053
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		1 197	234		300	273	273		350	372	394
Decrease (increase) in non-current debtors									-	-	-
Decrease (increase) other non-current receivables									-	-	-
Decrease (increase) in non-current investments									-	-	-
Payments											
Capital assets		(13 312)	(32 654)	(22 380)	(31 961)	(30 650)	(30 650)		(31 517)	(33 471)	(35 446)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(12 114)	(32 420)	(22 380)	(31 661)	(30 377)	(30 377)	-	(31 167)	(33 100)	(35 053)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									-	-	-
Borrowing long term/refinancing									-	-	-
Increase (decrease) in consumer deposits									-	-	-
Payments											
Repayment of borrowing		(150)	8 462	(1 303)					-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(150)	8 462	(1 303)	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		21 985	(15 766)	(8 455)	11 385	592	592	-	0	0	0
Cash/cash equivalents at the year begin:	2	8 677	24 384	8 618	(4 600)	164	164		755	755	755
Cash/cash equivalents at the year end:	2	30 662	8 618	164	6 885	755	755		755	755	755

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

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Cash and Investments available											
Cash/cash equivalents at the year end	1	30 662	8 618	164	6 885	755	755		755	755	755
Other current investments > 90 days		(6 293)	-	-	(11 385)	-	-		(0)	47	94
Non current assets - investments	1	-	-	-	-	-	-		4 411	4 685	4 961
Cash and Investments available:		24 369	8 618	164	(4 500)	755	755	-	5 167	5 487	5 811
Application of cash and Investments											
Unspent conditional transfers		-	-	63	-	-	-		-	-	-
Unspent borrowing		-	-	-	-	-	-		-	-	-
Statutory requirements	2	-	-	-	-	-	-		-	-	-
Other working capital requirements	3	14 376	41 280	20 648	(3 257)	14 394	35 000		(5 215)	(5 538)	(5 865)
Other provisions		-	-	-	-	-	-		-	-	-
Long term investments committed	4	-	-	-	-	-	-		-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-		-	-	-
Total Application of cash and Investments:		14 376	41 280	20 701	(3 257)	14 394	35 000	-	(5 215)	(5 538)	(5 865)
Surplus(shortfall)		9 993	(32 661)	(20 538)	(1 243)	(13 639)	(34 245)	-	10 382	11 025	11 676

NGQUSHWA LOCAL MUNICIPALITY FINAL MTREF FOR 2016-2019

EC126 Ngqushwa - Table A9 Asset Management

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
CAPITAL EXPENDITURE										
Total New Assets	1	12 120	40 506	25 389	31 961	30 650	30 650	31 517	33 471	35 446
Infrastructure - Road transport		2 284	10 793	24 763	22 310	22 310	22 310	16 600	17 629	18 669
Infrastructure - Electricity		-	-	-	500	800	800	4 000	4 248	4 499
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	3 120	3 313	3 509
Infrastructure		2 284	10 793	24 763	22 810	23 110	23 110	23 720	25 197	26 677
Community		5 103	15 033	-	1 410	216	216	4 684	4 975	5 268
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	4 733	14 680	626	7 741	7 324	7 324	2 813	2 987	3 164
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	300	319	337
Total Renewal of Existing Assets	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		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	12 120	40 506	25 389	31 961	30 650	30 650	31 517	33 471	35 446
Infrastructure - Road transport		2 284	10 793	24 763	22 310	22 310	22 310	16 600	17 629	18 669
Infrastructure - Electricity		-	-	-	500	800	800	4 000	4 248	4 499
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	3 120	3 313	3 509
Infrastructure		2 284	10 793	24 763	22 810	23 110	23 110	23 720	25 197	26 677
Community		5 103	15 033	-	1 410	216	216	4 684	4 975	5 268
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	4 733	14 680	626	7 741	7 324	7 324	2 813	2 987	3 164
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	300	319	337
TOTAL CAPITAL EXPENDITURE - Asset class	2	12 120	40 506	25 389	31 961	30 650	30 650	31 517	33 471	35 446
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road transport		11 410	20 538	68 341	133 712	133 712		150 312	159 631	169 049
Infrastructure - Electricity			2 436	-				4 002	4 251	4 501
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other		41 954	42 474	65 908				3 120	3 313	3 509
Infrastructure		53 365	65 449	134 249	133 712	133 712		157 434	167 195	177 050
Community			25 950							
Heritage assets				2						
Investment properties		39 439	37 977	37 977	39 042	37 977	37 977	37 977	40 331	42 711
Other assets		102 293	92 985	12 185	64 957	64 957	67 770	71 972	76 218	
Agricultural Assets										
Biological assets										
Intangibles		1 178	1 207	966	1 969	1 808	1 808	966	1 025	1 066
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	196 274	223 568	185 378	239 680	238 454	39 785	264 147	280 324	297 075
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		15 853	17 537	20 065	15 914	9 432	-	21 269	22 568	23 920
Repairs and Maintenance by Asset Class	3	3 885	3 787	957	8 785	9 025	9 025	10 310	10 949	11 595
Infrastructure - Road transport		2 951	1 176	50	5 690	4 100	4 100	5 705	6 059	6 416
Infrastructure - Electricity		682	282	-	1 905	2 602	2 602	2 712	2 880	3 060
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		122	-	-	-	-	-	-	-	-
Infrastructure		3 753	1 458	50	7 595	6 602	6 602	8 417	8 939	9 466
Community		131	50	-	187	9	9	537	570	604
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6, 7	-	2 279	907	1 004	2 415	2 415	1 356	1 440	1 525
TOTAL EXPENDITURE OTHER ITEMS		19 739	21 324	21 922	24 700	18 457	9 025	31 579	33 537	35 516
Renewal of Existing Assets as % of total capex		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn*		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE		3.0%	2.6%	0.7%	3.7%	4.8%	4.8%	7.0%	7.0%	7.0%
Renewal and R&M as a % of PPE		2.0%	2.0%	1.0%	4.0%	4.0%	23.0%	4.0%	4.0%	4.0%

NGQUSHWA LOCAL MUNICIPALITY FINAL MTREF FOR 2016-2019

EC126 Ngqushwa - Table A10 Basic service delivery measurement

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2015/17 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Household service targets	1									
Water:										
Piped water inside dwelling		-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>										
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>										
Total number of households	6									
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>										
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5									
Energy:										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	4 900	5 204	5 511	
<i>Minimum Service Level and Above sub-total</i>							4 900	5 204	5 511	
Electricity (< min.service level)		-	-	-	-	-	-	-	-	
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	
Other energy sources		-	-	-	-	-	-	-	-	
<i>Below Minimum Service Level sub-total</i>							-	-	-	
Total number of households	5						4 900	5 204	5 511	
Refuse:										
Removed at least once a week		-	-	-	-	-	800	850	900	
<i>Minimum Service Level and Above sub-total</i>							800	850	900	
Removed less frequently than once a week		-	-	-	-	-	-	-	-	
Using communal refuse dump		-	-	-	-	-	3 000	3 186	3 374	
Using own refuse dump		-	-	-	-	-	404	429	454	
Other rubbish disposal		-	-	-	-	-	-	-	-	
No rubbish disposal		-	-	-	-	-	-	-	-	
<i>Below Minimum Service Level sub-total</i>							3 404	3 615	3 828	
Total number of households	5						4 204	4 469	4 728	
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBS provided										
Highest level of free service provided per household										
Property rates (R value threshold)							15 000	15 930	16 870	
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)							50	53	56	
Refuse (average litres per week)							-	-	-	
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (Impermissible values per section 17 of MPRA)										
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA										
Water (in excess of 6 kilolitres per indigent household per month)							1 106	1 174	1 243	
Sanitation (in excess of free sanitation service to indigent households)										
Electricity/other energy (in excess of 50 kwh per indigent household per month)										
Refuse (in excess of one removal a week for indigent households)										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of subsidised services provided	6						1 106	1 174	1 243	

NGQUSHWA LOCAL MUNICIPALITY FINAL MTREF FOR 2016-2019

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

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18
R thousand										
REVENUE ITEMS:										
Property rates	6									
Total Property Rates		23 689	10 465	10 722	16 840	16 840		18 341	19 478	20 628
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)					-	-	-	1 106	1 174	1 243
Net Property Rates		23 689	10 465	10 722	16 840	16 840	-	17 236	18 304	19 384
Service charges - electricity revenue	6									
Total Service charges - electricity revenue										
less Revenue Foregone (in excess of 50 kwh per indigent household per month)										
less Cost of Free Basis Services (50 kwh per indigent household per month)										
Net Service charges - electricity revenue										
Service charges - water revenue	6									
Total Service charges - water revenue										
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)										
less Cost of Free Basis Services (6 kilolitres per indigent household per month)										
Net Service charges - water revenue										
Service charges - sanitation revenue	6									
Total Service charges - sanitation revenue										
less Revenue Foregone (in excess of free sanitation service to indigent households)										
less Cost of Free Basis Services (free sanitation service to indigent households)										
Net Service charges - sanitation revenue										
Service charges - refuse revenue	6									
Total refuse removal revenue			526	536	419	645	-	674	716	758
Total landfill revenue										
less Revenue Foregone (in excess of one removal a week to indigent households)										
less Cost of Free Basis Services (removed once a week to indigent households)										
Net Service charges - refuse revenue			526	536	419	645	-	674	716	758
Other Revenue by source	3									
Sundry Income								15 713	16 687	17 671
Other Revenue		531	315	268	11 700	8 881	-	-	-	-
Outstanding debtors								12 600	13 361	14 171
Tender deposits								100	106	112
Billboards and lease agreements								59	62	66
Enals								424	450	477
Photocopies								78	83	88
Public toilets								50	53	56
Lgseta								69	74	78
Building Plan and Land use application								30	32	34
Hall rental								318	336	358
Total 'Other' Revenue	1	531	315	268	11 700	8 881	-	29 441	31 267	33 112

NGQUSHWA LOCAL MUNICIPALITY FINAL MTREF FOR 2016-2019

EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	30 454	40 463	44 968	50 309	48 991	-	-	43 362	46 050	48 767
Pension and UIF Contributions									6 483	6 885	7 291
Medical Aid Contributions									1 794	1 905	2 018
Overtime									-	-	-
Performance Bonus									2 991	3 176	3 364
Motor Vehicle Allowance									2 389	2 537	2 687
Cellphone Allowance									507	539	570
Housing Allowances									38	40	42
Other benefits and allowances									304	323	342
Payments in lieu of leave											
Long service awards											
Post-retirement benefit obligations											
sub-total	4	30 454	40 463	44 968	50 309	48 991	-	-	57 868	61 455	65 081
Less: Employees costs capitalised to PPE	5										
Total Employee related costs	1	30 454	40 463	44 968	50 309	48 991	-	-	57 868	61 455	65 081
Contributions recognised - capital											
<i>List contributions by contract</i>											
Total Contributions recognised - capital											
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		15 853	17 537	20 065	15 914	9 432	-	-	21 269	22 588	23 920
Lease amortisation											
Capital asset impairment											
Depreciation resulting from revaluation of PPE											
Total Depreciation & asset impairment	10	15 853	17 537	20 065	15 914	9 432	-	-	21 269	22 588	23 920
Bulk purchases											
Electricity Bulk Purchases											
Water Bulk Purchases											
Total bulk purchases	1	-	-	-	-	-	-	-	-	-	-
Transfers and grants											
Cash transfers and grants		3 290	-	-	-	-	-	-	1 600	1 699	1 799
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-	-
Total transfers and grants	1	3 290	-	-	-	-	-	-	1 600	1 699	1 799
Contracted services											
<i>List services provided by contract</i>											
sub-total	1	-	-	-	-	-	-	-	-	-	-
Allocations to organs of state:											
Electricity											
Water											
Sanitation											
Other			1 316	-	-	-	-	-	-	-	-
Total contracted services			1 316	-	-	-	-	-	-	-	-
Other Expenditure By Type											
Collection costs											
Contributions to 'other' provisions									2 122	2 254	2 387
Consultant fees									2 000	2 124	2 249
Audit fees											
General expenses									47 129	50 051	53 004
<i>List Other Expenditure by Type</i>											
LED Projects									1 160	1 232	1 305
agriculture Projects									900	958	1 012
Municipal Turnaround strategy									1 000	1 062	1 125
Tourism Project									900	956	1 012
Special Programs									2 497	2 651	2 808
Total 'Other' Expenditure	1	26 822	42 399	33 097	68 794	53 181	-	-	57 708	61 286	64 902
Repairs and Maintenance											
Employee related costs	8										
Other materials		3 685	3 787	957	8 785	9 025	9 025		10 310	10 949	11 595
Contracted Services											
Other Expenditure											
Total Repairs and Maintenance Expenditure	9	3 685	3 787	957	8 785	9 025	9 025	-	10 310	10 949	11 595

NGQUSHWA LOCAL MUNICIPALITY FINAL MTREF FOR 2016-2019

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	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]	Total
R thousands	1																
Revenue By Source																	
Property taxes				17 295													17 295
Property rates - penalties & collection charges																	-
Service charges - electricity revenue																	-
Service charges - water revenue																	-
Service charges - sanitation revenue																	-
Service charges - refuse revenue							674										674
Service charges - other																	-
Rental of facilities and equipment					122												122
Interest earned - external investments				4 411													4 411
Interest earned - outstanding debtors				105													105
Dividends received																	-
Fines							280										280
Licences and permits							2 520										2 520
Agency services							254										254
Other revenue				29 441													29 441
Transfers recognised - operational				85 136													85 136
Gains on disposal of PPE				550													550
Total Revenue (excluding capital transfers and contributions)				137 933	122	3 740											141 695
Expenditure By Type																	
Employee related costs		8 968		8 968	10 267	11 220	16 512										55 835
Remuneration of councillors		6 416															6 416
Debt Impairment				1 789													1 789
Depreciation & asset impairment				21 289													21 289
Finance charges																	-
Bank purchases																	-
Other materials		397				1 828	8 085										10 310
Contracted services																	-
Transfers and grants						1 800											1 800
Other expenditure		12 828		24 485	6 363	4 283	11 856										56 694
Loss on disposal of PPE																	-
Total Expenditure		30 359		65 697	16 630	18 941	38 483										159 630
Surplus/(Deficit)		(30 359)		81 175	(16 507)	(15 201)	(30 463)										(17 334)
Transfers recognised - capital							25 854										25 854
Contributions recognised - capital																	-
Contributed assets																	-
Surplus/(Deficit) after capital transfers & contributions		(30 359)		81 175	(16 507)	(15 201)	(4 609)										9 480

NGQUSHWA LOCAL MUNICIPALITY FINAL MTREF FOR 2016-2019

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

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand											
ASSETS											
Call investment deposits											
Call deposits < 90 days											
Other current investments > 90 days											
Total Call Investment deposits	2	-	-	-	-	-	-	-	-	-	-
Consumer debtors											
Consumer debtors			2 002	2 688							
Less: Provision for debt impairment											
Total Consumer debtors	2	-	2 002	2 688	-	-	-	-	-	-	-
Debt impairment provision											
Balance at the beginning of the year											
Contributions to the provision											
Bad debts written off											
Balance at end of year		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		129 306	143 878	146 434	239 679	168 428	188 428		238 275	253 048	267 978
Leases recognised as PPE											
Less: Accumulated depreciation									91 841	97 635	103 289
Total Property, plant and equipment (PPE)	2	129 306	143 878	146 434	239 679	168 428	188 428	-	146 434	155 513	164 688
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities		114	2 831	4 121							
Total Current liabilities - Borrowing		114	2 831	4 121	-	-	-	-	-	-	-
Trade and other payables											
Trade and other creditors		26 896	40 263	37 578	5 000	35 000	35 000		23 713	25 183	26 689
Unspent conditional transfers				53							
VAT				-							
Total Trade and other payables	2	26 896	40 263	37 631	5 000	35 000	35 000	-	23 713	25 183	26 689
Non current liabilities - Borrowing											
Borrowing		71	5 817	3 175							
Finance leases (including PPP asset element)									2 600	2 655	2 812
Total Non current liabilities - Borrowing		71	5 817	3 175	-	-	-	-	2 600	2 655	2 812
Provisions - non-current											
Retirement benefits											
List other major provision items											
Refuse landfill site rehabilitation											
Other		1 668	2 025	2 491					3 000	3 186	3 374
Total Provisions - non-current		1 668	2 025	2 491	-	-	-	-	3 000	3 186	3 374
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance											
GRAP adjustments											
Revalued balance											
Surplus/(Deficit)		14 095	(7 354)	4 403	6 000	30 650	-	-	8 460	8 984	9 514
Appropriations to Reserves											
Transfers from Reserves											
Depreciation offsets											
Other adjustments											
Accumulated Surplus/(Deficit)	1	14 095	(7 354)	4 403	6 000	30 650	-	-	8 460	8 984	9 514
Reserves											
Housing Development Fund											
Capital replacement											
Self-insurance											
Other reserves											
Revaluation											
Total Reserves	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	14 095	(7 354)	4 403	6 000	30 650	-	-	8 460	8 984	9 514

NGQUSHWA LOCAL MUNICIPALITY FINAL MTREF FOR 2016-2019

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

Strategic Objective	Goal	Goal Code	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
KPA 1: GOOD GOVERNANCE AND PUBLIC PARTICIPATION						3 161				6 300	6 691	7 085
KPA 2: INSTITUTIONAL TRANSFORMATION AND DEVELOPMENT				111 420	113	192	79	319		437	464	492
4.4 KPA 3: FINANCIAL VIABILITY AND MANAGEMENT	To ensure effective, economical and compliant financial management processes culminating sound financial viability by 2017 and beyond To ensure effective, efficient and economical financial management processes culminating sound financial viability By 2016/17 and beyond. To ensure and maintain an effective, efficient, fair, economical and compliant system of supply chain management in pursuit for clean administration by 2016/17 and beyond.				79 660	88 700	128 130	128 356		129 496	137 525	145 639
KPA 4: LOCAL ECONOMIC DEVELOPMENT AND COMMUNITY					5 997	2 329	4 633	2 933		4 301	4 568	4 838
KPA 5: INFRASTRUCTURE AND SERVICE DELIVERY					27 755	28 990	29 484	27 264		26 884	28 551	30 236
			2									
			1	111 420	113 625	123 371	162 326	158 893		187 419	177 799	188 289

NGQUSHWA LOCAL MUNICIPALITY FINAL MTREF FOR 2016-2019

EC128 Nggushwa - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand												
4.2 KPA 1: GOOD GOVERNANCE AND PUBLIC PARTICIPATION		A		395			-			-	-	-
		B					152			1 545	1 641	1 738
		C								-	-	-
KPA 2: INSTITUTIONAL TRANSFORMATION AND DEVELOPMENT		D		4 223	3 082	601	2 284	5 024		3 315	3 521	3 729
		E					1 723				-	-
4.4 KPA 3: FINANCIAL VIABILITY AND MANAGEMENT	To ensure effective, economical and compliant financial management	F					-			37	39	42
	To ensure effective, efficient and economical financial management processes	G										
	By 2016/17 and beyond.	H										
	To ensure and maintain an effective, efficient, fair, economical and compliant	I										
KPA 4: LOCAL ECONOMIC DEVELOPMENT AND COMMUNITY		J		5 218	446	25	4 982	2 516		1 859	1 974	2 080
4.6 KPA 5: INFRASTRUCTURE AND SERVICE DELIVERY		K		2 284	36 978	24 783	22 810	23 110		24 761	26 297	27 848
		L									-	-
		M									-	-
		N									-	-
		O									-	-
		P									-	-
Allocations to other priorities			3									
Total Capital Expenditure			1	12 121	40 506	25 389	31 961	30 650	-	31 517	33 471	35 446

NGQUSHWA LOCAL MUNICIPALITY FINAL MTREF FOR 2016-2019

Description	Unit of measurement	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Vote 1 - Technical services										
Function 1 - Infrastructure and Maintenance	To continuously ensure effective and efficient management and monitoring of capital infrastructure projects for quality and		27 795	28 154				30 884	327 591	347 343
	To continuously ensure effective and efficient management and monitoring of capital infrastructure projects for quality and sustainable infrastructure service delivery				29 484	4 074				
Vote 3 - Community and Public Safety										
Function 3 - Public Safety										
Sub-function 3 - Roads	To continuously reduce road accidents and road damage within NLM through provision of road safety regulations. To continuously ensure beautification and greening of the environment through effective, efficient and economical maintenance of parks and recreational facilities of Mqushwa municipal area		2 579	2 300	3 545	2 840		271	2 879	3 049
			2 381	538	1 000	1 000				
Vote 3 - Planning and Economic Development										
Function 3 - Planning	To accelerate participation of Local communities equity and productivity in agricultural development. To accelerate participation of Local communities equity and productivity in agricultural		1 028	25	85	80		30	322	341
						79	319			
Vote 4 - Corporate Services										
Function 4 - Corporate Services	Create continuous working environment continuously maintain a constructive working relationship (including To continuously build capacity and improve performance of all							437	4 844	4 918
Vote 5 - Financial Management										
Function 5 - Financial Management	To ensure credible, reliable and compliant financial management and	181 420 451.0	143	88 700	128 130	150 566		129 406	1 375 249	1 456 389
Vote 6 - Compliance										
Function 6 - Compliance	To ensure continuous external compliance with the		70 660	3 151				6 300	68 006	70 833
And so on for the rest of the Votes										

NGQUSHWA LOCAL MUNICIPALITY FINAL MTREF FOR 2016-2019

EC126 Ngqushwa - Supporting Table SA0 Performance Indicators and benchmarks

Description of financial indicator	Basis of calculation	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid / Operating Expenditure	0.2%	-8.5%	1.1%	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	0.7%	-48.2%	7.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	2.0	0.6	0.6	3.9	1.0	1.0	-	1.3	1.3	1.3
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2.0	0.6	0.6	3.9	1.0	1.0	-	1.3	1.3	1.3
Liquidity Ratio	Monetary Assets/Current Liabilities	0.9	0.2	0.0	(0.9)	0.0	0.0	-	0.0	0.0	0.0
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	110.4%	-9.7%	105.4%	105.4%	60.2%	63.6%	0.0%	0.0%	100.0%	100.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		110.4%	-9.7%	105.4%	50.2%	63.6%	0.0%	0.0%	100.0%	100.0%	100.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	29.8%	19.3%	24.9%	17.4%	26.5%	0.0%	0.0%	20.3%	20.3%	20.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'WFMMA' s 65(a))										
Creditors to Cash and Investments		87.7%	467.2%	22965.2%	72.6%	4633.0%	4633.0%	0.0%	3138.9%	3333.5%	3530.2%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kWh)										
	Total Cost of Losses (Rand '000)										
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
	Total Cost of Losses (Rand '000)										
Employee costs	Employee costs/(Total Revenue - capital revenue)	31.2%	47.2%	48.5%	36.2%	38.2%	0.0%	0.0%	40.6%	40.6%	40.6%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	35.6%	58.1%	57.3%	40.6%	44.2%	0.0%	0.0%	46.5%	46.5%	46.5%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	4.0%	4.4%	1.0%	6.3%	7.0%	0.0%	0.0%	7.2%	7.2%	7.2%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	16.3%	21.2%	21.8%	11.4%	7.4%	0.0%	0.0%	14.9%	14.9%	14.9%
IDP regulation financial viability indicators											
I. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	(4.1)	7.7	1.7	6.7	8.7	8.7	-	11.5	11.5	12.2
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	119.6%	148.8%	202.6%	139.0%	104.4%	0.0%	0.0%	160.8%	160.8%	160.8%
III. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	5.9	1.2	0.0	0.8	0.1	-	-	0.1	0.1	0.1

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EC126 Ngqushwa - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2012/13	2013/14	2014/15	Current Year 2018/19	2018/17 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population					72	72	72	72	72	72	72	72
Females aged 5 - 14					6	6	6	6	6	6	6	6
Males aged 5 - 14					7	7	7	7	7	7	7	7
Females aged 15 - 34					10	10	10	10	10	10	10	10
Males aged 15 - 34					10	10	10	10	10	10	10	10
Unemployment					7	7	7	7	7	7	7	7
Monthly household income (no. of households)												
No income	1, 12											
R1 - R1 600					15	15	15	15	15	15	15	15
R1 601 - R3 200					1 892	1 982	1 982	1 982	1 982	1 982	1 982	1 982
R3 201 - R6 400					6 695	6 695	6 695	6 695	6 695	6 695	6 695	6 695
R6 401 - R12 800					4 842	4 842	4 842	4 842	4 842	4 842	4 842	4 842
R12 801 - R25 600					1 668	1 668	1 668	1 668	1 668	1 668	1 668	1 668
R25 601 - R51 200					1 665	1 665	1 665	1 665	1 665	1 665	1 665	1 665
R51 201 - R102 400					725	725	725	725	725	725	725	725
R102 401 - R204 800					347	347	347	347	347	347	347	347
R204 801 - R409 600					21	21	21	21	21	21	21	21
>R409 600												
Poverty profiles (no. of households)												
< R2 060 per household per month	13											
Insert description	2											
Household demographics (000)												
Number of people in municipal area					72 190	72	72	72	72	72	72	72
Number of poor people in municipal area												
Number of households in municipal area					21 384 000	21 384	21 384	21 384	21 384	21 384	21 384	21 384
Number of poor households in municipal area												
Definition of poor household (R per month)												
Housing statistics												
Formal	3											
Informal					1 340	1 340	1 340	1 340	1 340	1 340	1 340	1 340
Total number of households					1 340	1 340	1 340	1 340	1 340	1 340	1 340	1 340
Dwellings provided by municipality	4				-	-	-	-	-	-	-	-
Dwellings provided by provinces					-	-	-	-	-	-	-	-
Dwellings provided by private sector	5				-	-	-	-	-	-	-	-
Total new housing dwellings					-	-	-	-	-	-	-	-

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Services provided by external mechanisms	Ref.	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework			
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
Names of service providers		Household service targets (000)									
		Water:									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
	8	Using public tap (at least min.service level)									
	10	Other water supply (at least min.service level)									
		<i>Minimum Service Level and Above sub-total</i>									
		Using public tap (< min.service level)									
	9	Other water supply (< min.service level)									
	10	No water supply									
		<i>Below Minimum Service Level sub-total</i>									
		Total number of households									
Names of service providers		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)									
		<i>Minimum Service Level and Above sub-total</i>									
		Bucket toilet									
		Other toilet provisions (< min.service level)									
		No toilet provisions									
		<i>Below Minimum Service Level sub-total</i>									
		Total number of households									
Names of service providers		Energy:									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		<i>Minimum Service Level and Above sub-total</i>									
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		<i>Below Minimum Service Level sub-total</i>									
		Total number of households									
Names of service providers		Refuse:									
		Removed at least once a week									
		<i>Minimum Service Level and Above sub-total</i>									
		Removed less frequently than once a week									
		Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal									
		<i>Below Minimum Service Level sub-total</i>									
		Total number of households									
Detail of Free Basic Services (FBS) provided		2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework			
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
Electricity		Location of households for each type of FBS									
		Formal settlements - (50 kwh per indigent household per month R'000)									
		Number of HH receiving this type of FBS									
		Informal settlements (R'000)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (R'000)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (R'000)									
		Number of HH receiving this type of FBS									
		Other (R'000)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Electricity for informal settlements									

EC126 Ngqushwa Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	30 882	8 618	164	6 865	765	765	--	765	765	765
Cash + investments at the yr end less applications - R'000	18(1)b	2	9 993	(32 861)	(20 539)	(1 243)	(13 639)	(34 245)	--	10 382	11 025	11 678
Cash year end/monthly employee/supplier payments	18(1)b	3	5.9	1.2	0.0	0.8	0.1	--	--	0.1	0.1	0.1
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	14 085	(7 354)	4 403	6 000	30 850	--	--	8 460	8 984	9 514
Service charge rev. % change - macro CPX target exclusive	18(1)a,(2)	5	N.A.	(60.4%)	(3.6%)	48.0%	(5.1%)	(106.0%)	(6.0%)	(3.6%)	0.2%	(0.1%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	90.4%	(6.2%)	73.4%	34.2%	63.0%	0.0%	0.0%	98.8%	98.8%	98.8%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	40.9%	85.7%	112.5%	80.8%	51.5%	0.0%	0.0%	10.0%	10.0%	10.0%
Capital payments % of capital expenditure	18(1);19	8	109.8%	60.6%	88.1%	100.0%	100.0%	0.0%	0.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)e	10								0.0%	0.0%	0.0%
Current consumer debts % change - Incr(decr)	18(1)a	11	N.A.	(43.0%)	39.9%	4.5%	35.6%	0.0%	(100.0%)	(11.3%)	6.2%	5.9%
Long term receivables % change - Incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(v)	13	3.0%	2.6%	0.7%	3.7%	4.6%	4.8%	0.0%	7.0%	7.0%	7.0%
Asset renewal % of capital budget	20(1)(v)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

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EC126 Ngqushwa - Supporting Table SA11 Property rates summary

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Valuation:										
Date of valuation:	1	02/07/2007	01/01/2012	01/01/2012						
Financial year valuation used		2007/2008	41456	41456	Yes					
Municipal by-laws s8 in place? (Y/N)	2	No	Yes	Yes	Yes			Yes		
Municipal/assistant valuer appointed? (Y/N)		No	No	No	No			No		
Municipal partnership s38 used? (Y/N)		N	N	No	No	No	No	No	No	No
No. of assistant valuers (FTE)	3	-	-	No	No	No	No	-	-	-
No. of data collectors (FTE)	3	-	-	No	No	No	No	-	-	-
No. of internal valuers (FTE)	3	-	-	No	No	No	No	-	-	-
No. of external valuers (FTE)	3	-	-	No	No	No	No	1	1	1
No. of additional valuers (FTE)	4	-	-	No	Yes	Yes	Yes	-	-	-
Valuation appeal board established? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Implementation time of new valuation roll (mths)								None		
No. of properties	5	5 747	6 230	6 230	6 230	6 230	6 230	6 039	6 039	6 039
No. of sectional title values	5	-	35	41	41	41	41	-	-	-
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations		1	-	1	1	1	1	1	1	1
No. of valuation roll amendments		-	-	1	1	1	1	-	-	-
No. of objections by rate payers		-	-	10	10	10	10	92	92	92
No. of appeals by rate payers		-	-	9	9	9	9	92	92	92
No. of successful objections	8	-	-	10	10	10	10	20	20	20
No. of successful objections > 10%	8	-	-	0	0	0	0	20	20	20
Supplementary valuation		-	-	1	1	1	1	1	1	1
Public service infrastructure value (Rm)	5	-	19	0	0	0	0	13	13	13
Municipality owned property value (Rm)		-	12	111	111	111	111	60	60	60
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		-	-	0	0	0	0	0	0	0
Valuation reductions-nature reserves/park (Rm)		-	-	2	2	2	2	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		-	-	3	3	3	3	0	0	0
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)		-	-	18	18	18	18	-	-	-
Total valuation reductions:		-	-	23	23	23	23	0	0	0
Total value used for rating (Rm)	5	-	1 470	1 470	1 470	1 470	1 470	17	17	17
Total land value (Rm)	5	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	5	-	-	-	-	-	-	-	-	-
Total market value (Rm)	5	-	1 581	1 581	1 581	1 581	1 581	993	993	993
Rating:										
Residential rate used to determine rate for other categories? (Y/N)		No	No	Yes	Yes			Yes		
Differential rates used? (Y/N)	5	Yes	Yes	Yes	Yes			Yes		
Limit on annual rate increase (s20)? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes		
Special rating area used? (Y/N)		No	No	No	No			No		
Phasing-in properties s21 (number)		0	0	0	0	0	0	0		
Rates policy accompanying budget? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Fixed amount minimum value (R'000)										
Non-residential prescribed ratios? (%)		0.0%	0.0%	0.0%	0.0%			0.0%		
Rate revenue:										
Rate revenue budget (R'000)	6	4 500	24 748	27 710	16 840	16 840	16 840	17 236	18 304	19 384
Rate revenue expected to collect (R'000)	6	-	23 511	20 782	10 104	10 104	10 104	17 236	18 304	19 384
Expected cash collection rate (%)		0.0%	95.0%	75.0%	60.0%	60.0%	60.0%	100.0%	0	0
Special rating areas (R'000)	7	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	60	60	921	921	921	921	978	1 036
Rebates, exemptions - pensioners (R'000)		-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		43	-	-	1 304	1 304	1 304	113	120	127
Rebates, exemptions - other (R'000)		-	-	-	-	-	-	35	37	40
Phase-in reductions/discourts (R'000)		-	-	-	-	-	-	36	38	41
Total rebates, exemptns, reductns, discs (R'000)		43	60	60	2 225	2 225	2 225	1 106	1 174	1 243

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

Description	Ref	Resid.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(b) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.	
Current Year 2016/17																		
Valuation:																		
No. of properties		2 980		57	213	1 585	1 298	4									83	
No. of sectional title property values																	41	
No. of unreasonably difficult properties s7(2)																		
No. of supplementary valuations		1																
Supplementary valuation (Rm)																		
No. of valuation roll amendments		1																
No. of objections by rate-payers		10																
No. of appeals by rate-payers		9																
No. of appeals by rate-payers finalised		9																
No. of successful objections	5	10																
No. of successful objections > 10%	5	1																
Estimated no. of properties not valued																		
Years since last valuation (select)		5																
Frequency of valuation (select)		5																
Method of valuation used (select)		Market		Market	Market	Market	Market	Market									5	
Base of valuation (select)		Land & impr.		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.									Market Land & impr.	
Phasing-in properties s21 (number)		0		0	0	0	0	0									0	
Combination of rating types used? (Y/N)		No		No	No	No	No	No									No	
Fil rate used? (Y/N)		No		No	No	No	No	No									No	
Is balance rated by uniform rate/variable rate?		Variable		Variable	Variable	Variable	Variable	Variable									Variable	
Valuation reductions:																		
Valuation reductions-public infrastructure (Rm)					0													0
Valuation reductions-nature reserves/park (Rm)																		
Valuation reductions-mineral rights (Rm)																		
Valuation reductions-R15,000 threshold (Rm)		3																
Valuation reductions-public worship (Rm)																		
Valuation reductions-other (Rm)																		18
Total valuation reductions:																		
Total value used for rating (Rm)	6			103	59													
Total land value (Rm)	6																	
Total value of improvements (Rm)	6																	
Total market value (Rm)	6	440		103	65	800	111	0										82
Rating:																		
Average rate	3																	
Rate revenue budget (R '000)		18 840																
Rate revenue expected to collect (R'000)		10 520																
Expected cash collection rate (%)	4	60.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%										
Special rating areas (R'000)																		
Rebates, exemptions - indigent (R'000)		921																
Rebates, exemptions - pensioners (R'000)																		
Rebates, exemptions - bona fide farm. (R'000)		1 304																
Rebates, exemptions - other (R'000)																		
Phase-in reductions/discounts (R'000)																		
Total rebates, exemptions, reductions, discs (R'000)																		

18 840
10 520

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

Description	Ref	Resid.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(b) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.		
Budget Year 2016/17																			
Valuation:																			
No. of properties		2 980		57	213	1 585	1 298	4										83	
No. of sectional title property values																		41	
No. of unreasonably difficult properties s7(2)																			
No. of supplementary valuations		1																	
Supplementary valuation (Rm)																			
No. of valuation roll amendments		1																	
No. of objections by rate-payers		10																	
No. of appeals by rate-payers		9																	
No. of appeals by rate-payers finalised		9																	
No. of successful objections	5	10																	
No. of successful objections > 10%	5	1																	
Estimated no. of properties not valued																			
Years since last valuation (select)		5																	
Frequency of valuation (select)		5																	
Method of valuation used (select)		Market		Market	Market	Market	Market	Market										5	
Base of valuation (select)		Land & impr.		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.										Market Land & impr.	
Phasing-in properties s21 (number)		0		0	0	0	0	0										0	
Combination of rating types used? (Y/N)		No		No	No	No	No	No										No	
Fil rate used? (Y/N)		No		No	No	No	No	No										No	
Is balance rated by uniform rate/variable rate?		Variable		Variable	Variable	Variable	Variable	Variable										Variable	
Valuation reductions:																			
Valuation reductions-public infrastructure (Rm)					0														0
Valuation reductions-nature reserves/park (Rm)																			
Valuation reductions-mineral rights (Rm)																			
Valuation reductions-R15,000 threshold (Rm)		3																	
Valuation reductions-public worship (Rm)																			
Valuation reductions-other (Rm)																			18
Total valuation reductions:																			
Total value used for rating (Rm)	6			103	59														
Total land value (Rm)	6																		
Total value of improvements (Rm)	6																		
Total market value (Rm)	6	440		103	65	800	111	0											82
Rating:																			
Average rate	3																		
Rate revenue budget (R '000)																			
Rate revenue expected to collect (R'000)																			
Expected cash collection rate (%)	4	20.0%	80.0%	80.0%	80.0%	80.0%	80.0%												
Special rating areas (R'000)																			
Rebates, exemptions - indigent (R'000)																			
Rebates, exemptions - pensioners (R'000)																			
Rebates, exemptions - bona fide farm. (R'000)							113												
Rebates, exemptions - other (R'000)		921																	
Phase-in reductions/discounts (R'000)		36					27												
Total rebates, exemptions, reductions, discs (R'000)																			

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EC126 Ngqushwa - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2012/13	2013/14	2014/15	Current Year 2015/16	2016/17 Medium Term Revenue & Expenditure Framework		
							Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Property rates (rate in the Rand)	1								
Residential properties			0.0070	0.0070	0.0735	0.0080	6 036.0000	6 397.1000	6 780.9260
Residential properties - vacant land			0.0360	3.6000	0.0735	0.0410	722.5000	765.8500	811.8010
Formal/informal settlements			-	1.4000	0.0147	-	-	-	-
Small holdings			-	-	0.0147	0.0058	-	-	-
Farm properties - used			0.0050	0.5000	0.0147	0.0058	7 625.0000	8 082.5000	8 567.4500
Farm properties - not used			0.0140	0.5000	0.0053	-	-	-	-
Industrial properties			0.0140	0.0140	0.0147	0.0160	-	-	-
Business and commercial properties			0.0140	0.0140	0.0147	0.0060	44 625.0000	47 302.5000	50 140.6500
Communal land - residential			0.0070	0.0140	-	-	-	-	-
Communal land - small holdings			-	0.0140	-	-	-	-	-
Communal land - farm property			0.0050	0.0140	-	-	-	-	-
Communal land - business and commercial			0.0270	0.0140	-	-	-	-	-
Communal land - other			-	0.0140	-	-	-	-	-
State-owned properties			-	0.0250	0.0262	0.0310	76 072.5000	80 636.8500	85 475.0610
Municipal properties			-	-	-	-	-	-	-
Public service infrastructure			0.0250	0.0250	0.0175	0.0020	6 156.0000	6 525.3600	6 916.8816
Privately owned towns serviced by the State trust land			-	-	-	-	-	-	-
Restitution and redistribution properties			-	-	-	-	-	-	-
Protected areas			-	-	-	-	-	-	-
National monuments properties			-	-	-	-	-	-	-
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate			-	-	-	-	3 432	3 638	3 856
Indigent rebate or exemption			-	100% 2400	100% 2400	0	-	-	-
Pensioners/social grants rebate or exemption			-	-	-	-	-	-	-
Temporary relief rebate or exemption			-	-	-	-	-	-	-
Bona fide farmers rebate or exemption			-	-	-	0	-	-	-
Other rebates or exemptions	2				0		5 185	5 496	5 826
Electricity tariffs									
Domestic									
Basic charge/fix fee (Rands/month)									
Service point - vacant land (Rands/month)									
FBE		(how is this targeted?)							
Life-line tariff - meter		(describe structure)							
Life-line tariff - prepaid		(describe structure)					50	60	50
Flat rate tariff - meter (c/kwh)									
Flat rate tariff - prepaid(c/kwh)									
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)							
Other	2								
Waste management tariffs									
Domestic									
Street cleaning charge									
Basic charge/fix fee				16	208	24	26	28	29
80l bin - once a week						68	72	76	81
250l bin - once a week						93	96	104	110

NGQUSHWA LOCAL MUNICIPALITY FINAL MTREF FOR 2016-2019

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

Description	Ref	Provide description of tariff structure where appropriate	2012/13	2013/14	2014/15	Current Year 2015/16	2016/17 Medium Term Revenue & Expenditure Framework		
							Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
							Exemptions, reductions and rebates (Rands)		
<i>Bonafide</i>				15 000	15 000	15 000	112 916	119 917	126 992
<i>Residential</i>			30%		30%	30%	921 252	978 370	1 036 094
<i>Gamehunting</i>							26 775	28 435	30 113
<i>Impossible</i>			100% rebate	100% rebate	100% rebate	100% rebate	36 210	38 455	40 724
<i>PSI</i>			100% rebate	100% rebate	100% rebate	100% rebate	8 442	8 966	9 495
Water tariffs									
<i>[insert blocks as applicable]</i>		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
Waste water tariffs									
<i>[insert blocks as applicable]</i>		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
Electricity tariffs									
<i>[insert blocks as applicable]</i>		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							

NGQUSHWA LOCAL MUNICIPALITY FINAL MTREF FOR 2016-2019

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

Description	Ref	Resid.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (nota 1)	Protect. Areas	National Monum/ls	Public benefit organs.	Mining Props.	
Budget Year 2016/17																		
Valuation:																		
No. of properties		2 980		57	213	1 595	1 298	4									83	
No. of seasonal life property values																	41	
No. of unreasonably difficult properties s7(2)																		
No. of supplementary valuations		1																
Supplementary valuation (Rm)																		
No. of valuation roll amendments		1																
No. of objections by rate-payers		10																
No. of appeals by rate-payers		9																
No. of appeals by rate-payers finalised		9																
No. of successful objections	5	10																
No. of successful objections > 10%	5	1																
Estimated no. of properties not valued																		
Years since last valuation (select)	5																	
Frequency of valuation (select)	5																5	
Method of valuation used (select)	Market																Market	
Base of valuation (select)	Land & impr.																Land & Impr.	
Phasing-in properties s21 (number)	0																0	
Combination of rating types used? (Y/N)	No																No	
Flat rate used? (Y/N)	No																No	
Is balance rated by uniform rate/variable rate?	Variable																Variable	
Valuation reductions:																		
Valuation reductions-public infrastructure (Rm)																		0
Valuation reductions-nature reserves/park (Rm)					0													
Valuation reductions-mineral rights (Rm)																		
Valuation reductions-R15,000 threshold (Rm)		3																
Valuation reductions-public worship (Rm)																		
Valuation reductions-other (Rm)	2																	18
Total valuation reductions:																		
Total value used for rating (Rm)	6			103	65													
Total land value (Rm)	6																	
Total value of improvements (Rm)	6																	
Total market value (Rm)	6	440		103	65	800	111	0										62
Rating:																		
Average rate	3																	
Rate revenue budget (R '000)																		
Rate revenue expected to collect (R'000)																		
Expected cash collection rate (%)	4	20.0%	60.0%	80.0%	80.0%	80.0%	80.0%											
Special rating areas (R'000)																		
Rebates, exemptions - indigent (R'000)																		
Rebates, exemptions - pensioners (R'000)																		
Rebates, exemptions - bona fide farm. (R'000)					113													
Rebates, exemptions - other (R'000)		921			27													
Phase-in reductions/discounts (R'000)		36																
Total rebates, exemptions, discounts (R'000)																		

NGQUSHWA LOCAL MUNICIPALITY FINAL MTREF FOR 2016-2019

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

Description	Ref	Provide description of tariff structure where appropriate	2012/13	2013/14	2014/15	Current Year 2015/16	2016/17 Medium Term Revenue & Expenditure Framework		
							Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Exemptions, reductions and rebates (Rands)									
Bonafide				15 000	15 000	15 000	112 916	119 917	126 892
Residential				30%	30%	30%	921 252	978 370	1 036 094
Gamehunting							26 775	28 435	30 113
Impossible				100% rebate	100% rebate	100% rebate	36 210	38 455	40 724
PSI				100% rebate	100% rebate	100% rebate	8 442	8 986	9 495
Water tariffs									
[Insert blocks as applicable]		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
Waste water tariffs									
[Insert blocks as applicable]		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
Electricity tariffs									
[Insert blocks as applicable]		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							

NGQUSHWA LOCAL MUNICIPALITY FINAL MTREF FOR 2016-2019

EC126 Ngqushwa - Supporting Table SA14 Household bills

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17 % Incr.	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates				28 000 000.00	128 912.00	128 912.00	128 912.00	6.0%	600.00	636.00	674.16
Electricity: Basic levy				-	-	-	-		-	-	-
Electricity: Consumption				-	-	-	-		-	-	-
Water: Basic levy				-	-	-	-		-	-	-
Water: Consumption				-	-	-	-		-	-	-
Sanitation				-	-	-	-		-	-	-
Refuse removal			320 000.00	395 000.00	70 913.00	70 913.00	70 913.00	6.0%	77.83	82.50	87.45
Other											
sub-total		-	320 000.00	28 395 000.00	199 825.00	199 825.00	199 825.00	(99.7%)	677.83	718.50	761.61
VAT on Services											
Total large household bill:		-	320 000.00	28 395 000.00	199 825.00	199 825.00	199 825.00	(99.7%)	677.83	718.50	761.61
% Increase/decrease		-	-	8 773.4%	(99.3%)	-	-	(99.7%)	6.0%	6.0%	6.0%
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates				28 000 000.00	91 799.00	91 799.00	91 799.00		853.33	904.53	958.60
Electricity: Basic levy				-	-	-	-		-	-	-
Electricity: Consumption				-	-	-	-		-	-	-
Water: Basic levy				-	-	-	-		-	-	-
Water: Consumption				-	-	-	-		-	-	-
Sanitation				-	-	-	-		-	-	-
Refuse removal			395 000.00	103 009.00	103 009.00	103 009.00		77.38	82.02	86.94	
Other											
sub-total		-	-	28 395 000.00	194 808.00	194 808.00	194 808.00	(99.5%)	930.71	985.55	1 045.75
VAT on Services											
Total small household bill:		-	-	28 395 000.00	194 808.00	194 808.00	194 808.00	(99.5%)	930.71	985.55	1 045.75
% Increase/decrease		-	-	-	(99.3%)	-	-	(99.5%)	6.0%	6.0%	6.0%
Monthly Account for Household - 'Indigent Household receiving free basic services'	3										
Rates and services charges:											
Property rates				28 000 000.00	76 762.00	76 762.00	76 762.00	6.0%	Exempted	Exempted	Exempted
Electricity: Basic levy				-	-	-	-				
Electricity: Consumption				-	-	-	-				
Water: Basic levy				-	-	-	-				
Water: Consumption				-	-	-	-				
Sanitation				-	-	-	-				
Refuse removal			395 000.00	-	-	-	-	6.0%	Exempted	Exempted	Exempted
Other											
sub-total		-	-	28 395 000.00	76 762.00	76 762.00	76 762.00	(100.0%)	#NAME?	-	-
VAT on Services											
Total small household bill:		-	-	28 395 000.00	76 762.00	76 762.00	76 762.00	(100.0%)	-	-	-
% Increase/decrease		-	-	-	(99.7%)	-	-	(100.0%)	(100.0%)	-	-

NGQUSHWA LOCAL MUNICIPALITY FINAL MTREF FOR 2016-2019

EC126 Ngqushwa - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand										
Parent municipality										
Securities - National Government Listed Corporate Bonds										
Deposits - Bank								4 411	4 685	4 961
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	-	-	-	-	-	-	4 411	4 685	4 961
Entities										
Securities - National Government Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		-	-	-	-	-	-	4 411	4 685	4 961

EC126 Ngqushwa - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Year No)	Variable or Fixed Interest rate	Interest Rate %	Commission Paid (Rands)	Commission Receipt	Expiry date of Investment	Opening balance	Interest to be realised	Partial / Prorata Withdrawal (€)	Investment Top Up	Closing Balance
Parent municipality		Year/Months												
Finance Institution	1	17-Jan	12 months	fixed	yes	Variable interest rate	0.05	No	No	30 June 2017	-	4 411	Partial	-
Municipality sub-total														4 411
Entities														-
Entities sub-total														-
TOTAL INVESTMENTS AND INTEREST	1													4 411

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EC126 Ngqushwa - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		64 716	68 410	75 539	87 833	87 833	87 833	87 231	92 611	98 075
Local Government Equitable Share plus MIG		62 426	64 005	71 805	82 854	82 854	82 854	77 921	82 752	87 634
Finance Management		1 355	1 650	1 800	1 875	1 875	1 875	2 010	2 129	2 254
Municipal Systems Improvement		800	890	934	930	930	930	-	-	-
EPWP Incentive		135	1 865	1 000	1 000	1 000	1 000	1 000	1 059	1 121
Project Cela				-	1 174	1 174	1 174	6 300	6 672	7 065
Provincial Government:		123	-	147	59	69	69	-	-	-
				147						
LG Seta		123	-	-	59	69	69			
District Municipality: <i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		1 010	1 026	-	-	-	-	-	-	-
Small Town Revitalisation Cogta		745	350							
Local Economic Development Cogta		265	678							
Total Operating Transfers and Grants	5	65 849	69 437	75 686	87 893	87 902	87 902	87 231	92 611	98 075
Capital Transfers and Grants										
National Government:		5 825	27 755	33 776	22 310	22 310	22 310	24 761	26 222	27 769
Municipal Infrastructure Grant (MIG)		5 825	27 755	30 615	22 310	22 310	22 310	20 761	21 986	23 283
Rural Households Infrastructure								4 000	4 236	4 486
National Sport and Recreation Grant				3 161						
Provincial Government:				3 161						
Other capital transfers/grants <i>[insert description]</i>										
District Municipality: <i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers: Small Town Revitalisat		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	5 825	27 755	36 937	22 310	22 310	22 310	24 761	26 222	27 769
TOTAL RECEIPTS OF TRANSFERS & GRANTS		71 673	97 192	112 623	110 202	110 212	110 212	111 992	118 833	125 844

NGQUSHWA LOCAL MUNICIPALITY FINAL MTREF FOR 2016-2019

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

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
EXPENDITURE:										
Operating expenditure of Transfers and Grants										
National Government:		64 716	68 410	75 539	87 833	87 833	87 833	87 231	92 639	98 105
Local Government Equitable Share plus MIG Oper		62 426	64 005	71 805	82 854	82 854	82 854	77 921	82 752	87 634
Finance Management		1 355	1 660	1 800	1 875	1 875	1 875	2 010	2 135	2 261
Municipal Systems Improvement		800	890	934	930	930	930	-	-	-
EPWP Incentive		135	1 865	1 000	1 000	1 000	1 000	1 000	1 062	1 125
Project Ceta				-	1 174	1 174	1 174	6 300	6 691	7 085
Provincial Government:		123	-	147	59	69	69	-	-	-
				147				-	-	-
LG Seta		123	-	-	59	69	69	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		1 010	1 028	-	-	-	-	-	-	-
Small Town Revitalisation Cogta		745	350							
Local Economic Development Cogta		265	678							
Total operating expenditure of Transfers and Grants		65 849	69 437	75 686	87 893	87 902	87 902	87 231	92 639	98 105
Capital expenditure of Transfers and Grants										
National Government:		5 825	27 755	30 615	22 310	22 310	22 310	24 761	26 234	27 782
Municipal Infrastructure Grant (MIG)		5 825	27 755	27 454	22 310	22 310	22 310	20 761	21 986	23 283
Rural Households Infrastructure								4 000	4 248	4 499
National Sport and Recreation Grant				3 161						
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
Small Town Revitalisat										
Total capital expenditure of Transfers and Grants		5 825	27 755	30 615	22 310	22 310	22 310	24 761	26 234	27 782
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		71 673	97 192	106 301	110 202	110 212	110 212	111 992	118 873	125 887

NGQUSHWA LOCAL MUNICIPALITY FINAL MTREF FOR 2016-2019

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

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		65 987	69 437	75 686	86 893	86 659	-	87 231	92 639	98 105
Conditions met - transferred to revenue		65 987	69 437	75 686	86 893	86 659	-	87 231	92 639	98 105
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		65 987	69 437	75 686	86 893	86 659	-	87 231	92 639	98 105
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		5 236	25 697	24 763	23 310	22 310	-	24 761	26 297	27 848
Conditions met - transferred to revenue		5 236	25 697	24 763	23 310	22 310	-	24 761	26 297	27 848
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		5 236	25 697	24 763	23 310	22 310	-	24 761	26 297	27 848
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		71 223	95 135	100 448	110 202	108 969	-	111 992	118 936	125 953
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

NGQUSHWA LOCAL MUNICIPALITY FINAL MTREF FOR 2016-2019

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

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Cash Transfers to other municipalities <i>Insert description</i>	1										
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms <i>Insert description</i>	2										
Total Cash Transfers To Entities/Eme		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State <i>Insert description</i>	3										
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations <i>Eskom (Indigent subsidy)</i>		3 290							1 600	1 699	1 799
Total Cash Transfers To Organisations		3 290	-	-	-	-	-	-	1 600	1 699	1 799
Cash Transfers to Groups of Individuals <i>Insert description</i>											
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	3 290	-	-	-	-	-	-	1 600	1 699	1 799
Non-Cash Transfers to other municipalities <i>Insert description</i>	1										
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms <i>Insert description</i>	2										
Total Non-Cash Transfers To Entities/Eme'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State <i>Insert description</i>	3										
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations <i>Insert description</i>	4										
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals <i>Insert description</i>	5										
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	3 290	-	-	-	-	-	-	1 600	1 699	1 799

NGQUSHWA LOCAL MUNICIPALITY FINAL MTREF FOR 2016-2019

EC126 Ngqushwa - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		4 694	3 728	3 966	3 718	3 969	3 969	3 843	4 081	4 322
Pension and UIF Contributions			808	714	743	1 054	1 054	868	922	976
Medical Aid Contributions			567	526	590	247	247	715	759	804
Motor Vehicle Allowance		1 346	1 216	1 448	1 647	1 757	1 757	2 211	2 348	2 487
Cellphone Allowance			400	522	522	522	522	646	686	727
Housing Allowances					-	-	-	-	-	-
Other benefits and allowances		194	921	994	90	90	90	133	141	150
Sub Total - Councillors		6 234	7 640	8 169	7 310	7 639	7 639	8 416	8 938	9 465
% Increase	4		22.6%	6.9%	(10.5%)	4.5%		10.2%	6.2%	5.9%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		2 713	3 005	2 681	6 252	4 827	4 827	4 963	5 270	5 581
Pension and UIF Contributions			-	-	-	-	-	-	-	-
Medical Aid Contributions			-	-	-	-	-	-	-	-
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3		-	-	-	-	-	-	-	-
Cellphone Allowance	3		-	-	-	-	-	-	-	-
Housing Allowances	3		-	-	-	-	-	-	-	-
Other benefits and allowances	3		-	-	-	-	-	-	-	-
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6		-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		2 713	3 005	2 681	6 252	4 827	4 827	4 963	5 270	5 581
% increase	4		10.8%	(10.8%)	133.2%	(22.8%)		2.8%	6.2%	5.9%
Other Municipal Staff										
Basic Salaries and Wages		17 899	25 928	28 195	32 720	32 624		36 919	39 208	41 521
Pension and UIF Contributions		4 018	3 407	4 407	5 785	5 782		5 999	6 371	6 747
Medical Aid Contributions		-	1 721	2 109	1 401	1 428		2 116	2 247	2 379
Overtime		-	222	232	-	-		-	-	-
Performance Bonus		-	-	-	-	-		-	-	-
Motor Vehicle Allowance	3	2 302	1 228	1 526	1 284	1 412		1 798	1 910	2 023
Cellphone Allowance	3	-	178	248	212	234		426	453	479
Housing Allowances	3	32	47	40	82	82		296	316	333
Other benefits and allowances	3	1 451	3 938	4 381	1 652	2 622		3 866	4 105	4 348
Payments in lieu of leave		78	359	838	-	-		1 160	1 232	1 305
Long service awards		-	429	311	-	-		324	344	365
Post-retirement benefit obligations	6	-	-	-	-	-		-	-	-
Sub Total - Other Municipal Staff		25 779	37 458	42 287	43 137	44 164		52 905	56 185	59 500
% Increase	4		45.3%	12.9%	2.0%	2.4%	(100.0%)		6.2%	5.9%
Total Parent Municipality		34 726	48 103	53 137	56 699	56 630	12 466	66 284	70 393	74 546
			38.5%	10.5%	6.7%	(0.1%)	(78.0%)	431.7%	6.2%	5.9%
Sub Total - Other Staff of Entities										
% increase	4									
Total Municipal Entities										
TOTAL SALARY, ALLOWANCES & BENEFITS		34 726	48 103	53 137	56 699	56 630	12 466	66 284	70 393	74 546
% increase	4		38.5%	10.5%	6.7%	(0.1%)	(78.0%)	431.7%	6.2%	5.9%
TOTAL MANAGERS AND STAFF	5,7	28 492	40 463	44 968	49 389	48 991	4 827	57 868	61 455	65 081

NGQUSHWA LOCAL MUNICIPALITY FINAL MTREF FOR 2016-2019

EC126 Ngqushwa - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2014/15			Current Year 2015/16			Budget Year 2016/17		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		25		25	25		25	25		25
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3	6	-	6	5		5	5		5
Other Managers	7	24	3	24	26	22	4	26	20	6
Professionals		40	-	40	85	75	-	109	109	-
Finance		9		9	20	20	-	4	4	-
Spatial/town planning		-		-	1	1	-	2	2	-
Information Technology		1		1	3	3	-	1	1	-
Roads					13	3	-	1	1	-
Electricity					3	3	-	3	3	-
Water										
Sanitation										
Refuse					41	41	-	44	44	-
Other		30		30	4	4	-	54	54	-
Technicians		4	-	4	16	16	-	14	14	-
Finance										
Spatial/town planning		1		1						
Information Technology		1		1						
Roads		1		1	2	2				
Electricity		1		1						
Water										
Sanitation										
Refuse										
Other					14	14	-	14	14	-
Clerks (Clerical and administrative)		13		13	10	10	-	10	10	-
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators		6		11	10	10	-	15	15	1
Elementary Occupations		100		100	3	3	1			
TOTAL PERSONNEL NUMBERS	9	218	3	223	180	136	35	204	168	37
% Increase					(17.4%)	4 433.3%	(84.3%)	13.3%	23.3%	5.7%
Total municipal employees headcount	6, 10									
Finance personnel headcount	8, 10									
Human Resources personnel headcount	8, 10									

EC126 Ngqushwa - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue By Source																
Property rates		1 500	1 500	1 500	1 500	1 500	1 500	1 500	1 500	1 500	1 500	1 500	736	17 230	18 304	19 384
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		56	56	56	56	56	56	56	56	56	56	56	674	718	758	
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		10	10	10	10	10	10	10	10	10	10	10	122	130	138	
Interest earned - external investments		167	167	167	167	167	167	167	167	167	167	167	2 570	4 411	4 889	
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	126	126	134	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines		24	24	24	24	24	24	24	24	24	24	24	285	303	321	
Licences and permits		211	211	211	211	211	211	211	211	211	211	211	2 526	2 883	2 841	
Agency services		21	21	21	21	21	21	21	21	21	21	21	254	270	280	
Transfers recognised - operational		7 182	7 182	7 182	7 182	7 182	7 182	7 182	7 182	7 182	7 182	7 182	8 225	87 231	82 038	
Other revenue		1 780	1 780	1 780	1 780	1 780	1 780	1 780	1 780	1 780	1 780	1 780	10 076	29 441	31 267	
Gains on disposal of PPE		28	29	29	29	29	29	29	29	29	29	29	29	350	372	
Total Revenue (excluding capital transfers and contributions)		10 960	10 960	10 960	10 960	10 960	10 960	10 960	10 960	10 960	10 960	10 960	22 034	142 656	151 503	
Expenditure By Type																
Employee related costs		4 533	4 533	4 533	4 533	4 533	4 533	4 533	4 533	4 533	4 533	4 533	8 005	57 866	61 455	
Remuneration of councillors		846	846	846	846	846	846	846	846	846	846	846	1 312	8 416	8 938	
Debt Impairment		167	167	167	167	167	167	167	167	167	167	167	(45)	1 789	1 899	
Depreciation & asset impairment		814	814	814	814	814	814	814	814	814	814	814	14 515	21 268	22 588	
Finance charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other materials		-	-	-	-	-	-	-	-	-	-	-	10 310	10 310	10 640	
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants		125	125	125	125	125	125	125	125	125	125	125	225	1 800	1 699	
Other expenditure		4 125	4 125	4 125	4 125	4 125	4 125	4 125	4 125	4 125	4 125	4 125	12 337	57 708	61 286	
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure		10 208	10 208	10 208	10 208	10 208	10 208	10 208	10 208	10 208	10 208	10 208	46 859	158 959	168 815	
Surplus/(Deficit)																
Transfers recognised - capital		751	751	751	751	751	751	751	751	751	751	751	(24 566)	(16 302)	(17 312)	
Contributions recognised - capital		11 285											(1 093)	24 781	26 287	
Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions		12 036	751	751	751	8 036	751	751	751	8 036	751	751	(25 858)	8 460	8 984	
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of surplus/(deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	1	12 036	751	751	751	8 036	751	751	751	8 036	751	751	(25 858)	8 460	8 984	

NGQUSHWA LOCAL MUNICIPALITY FINAL MTREF FOR 2016-2019

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

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
Multi-year expenditure to be appropriated	1																
Vote 1 - Council																	
Vote 2 - Municipal Manager																	
Vote 3 - Budget and treasury																	
Vote 4 - Corporate Services																	
Vote 5 - Community Services																	
Vote 6 - Technical Services																	
Vote 7 - [NAME OF VOTE 7]																	
Vote 8 - [NAME OF VOTE 8]																	
Vote 9 - [NAME OF VOTE 9]																	
Vote 10 - [NAME OF VOTE 10]																	
Vote 11 - [NAME OF VOTE 11]																	
Vote 12 - [NAME OF VOTE 12]																	
Vote 13 - [NAME OF VOTE 13]																	
Vote 14 - [NAME OF VOTE 14]																	
Vote 15 - [NAME OF VOTE 15]																	
Capital multi-year expenditure sub-total	2																
Single-year expenditure to be appropriated																	
Vote 1 - Council																	
Vote 2 - Municipal Manager																	
Vote 3 - Budget and treasury		3	3	3	3	3	3	3	3	3	3	3	3	37	39	42	
Vote 4 - Corporate Services		405	405	405	405	405	405	405	405	405	405	405	(2 006)	2 448	2 597	2 751	
Vote 5 - Community Services		116	116	116	116	116	116	116	116	116	116	116	(878)	301	318	338	
Vote 6 - Technical Services		2 274	2 274	2 274	2 274	2 274	2 274	2 274	2 274	2 274	2 274	2 274	3 716	28 734	30 515	32 318	
Vote 7 - [NAME OF VOTE 7]																	
Vote 8 - [NAME OF VOTE 8]																	
Vote 9 - [NAME OF VOTE 9]																	
Vote 10 - [NAME OF VOTE 10]																	
Vote 11 - [NAME OF VOTE 11]																	
Vote 12 - [NAME OF VOTE 12]																	
Vote 13 - [NAME OF VOTE 13]																	
Vote 14 - [NAME OF VOTE 14]																	
Vote 15 - [NAME OF VOTE 15]																	
Capital single-year expenditure sub-total	2	2 799	2 799	2 799	2 799	2 799	2 799	2 799	2 799	2 799	2 799	2 799	733	31 517	33 471	35 446	
Total Capital Expenditure	2	2 799	2 799	2 799	2 799	2 799	2 799	2 799	2 799	2 799	2 799	2 799	733	31 517	33 471	35 446	

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

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
Capital Expenditure - Standard	1																
<i>Governance and administration</i>		408	408	408	408	408	408	408	408	408	408	408	(2 006)	2 493	2 637	2 792	
Executive and council																	
Budget and treasury office		3	3	3	3	3	3	3	3	3	3	3	3	37	39	42	
Corporate services		405	405	405	405	405	405	405	405	405	405	405	(2 006)	2 448	2 597	2 751	
<i>Community and public safety</i>		91	91	91	91	91	91	91	91	91	91	91	(703)	301	319	338	
Community and social services		91	91	91	91	91	91	91	91	91	91	91	(703)	301	319	338	
Sport and recreation																	
Public safety																	
Housing																	
Health																	
<i>Economic and environmental services</i>		1 966	1 966	1 966	1 966	1 966	1 966	1 966	1 966	1 966	1 966	1 966	3 109	24 734	26 267	27 817	
Planning and development		44	44	44	44	44	44	44	44	44	44	44	373	852	905	959	
Road transport		1 922	1 922	1 922	1 922	1 922	1 922	1 922	1 922	1 922	1 922	1 922	2 736	23 881	25 362	26 858	
Environmental protection																	
<i>Trading services</i>		1 549	333	333	333	333	333	333	333	333	333	333	(882)	4 000	4 248	4 499	
Electricity		333	333	333	333	333	333	333	333	333	333	333	333	4 000	4 248	4 499	
Water																	
Waste water management																	
Waste management		1 216															
Other													(1 216)				
Total Capital Expenditure - Standard	2	4 014	2 799	2 799	2 799	2 799	2 799	2 799	2 799	2 799	2 799	2 799	(483)	31 517	33 471	35 446	
Funded by:																	
National Government		1 922	1 922	1 922	1 922	1 922	1 922	1 922	1 922	1 922	1 922	1 922	3 616	24 761	26 297	27 848	
Provincial Government																	
District Municipality																	
Other transfers and grants																	
Transfers recognised - capital		1 922	1 922	1 922	1 922	1 922	1 922	1 922	1 922	1 922	1 922	1 922	3 616	24 761	26 297	27 848	
Public contributions & donations																	
Borrowing																	
Internally generated funds		876	876	876	876	876	876	876	876	876	876	876	(2 683)	6 750	7 175	7 598	
Total Capital Funding		2 799	2 799	2 799	2 799	2 799	2 799	2 799	2 799	2 799	2 799	2 799	733	31 517	33 471	35 446	

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EC126 Ngqushwa - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Cash Receipts By Source															
Property rates	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	4 036	17 238	18 304	18 384
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	56	56	56	56	56	56	56	56	56	56	56	56	674	718	750
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	10	10	10	10	10	10	10	10	10	10	10	10	122	130	138
Interest earned - external investments	187	187	187	187	187	187	187	187	187	187	187	187	2 676	4 411	4 481
Interest earned - outstanding debtors	350	350	350	350	350	350	350	350	350	350	350	350	(3 724)	126	134
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	24	24	24	24	24	24	24	24	24	24	24	24	285	303	321
Licences and permits	211	211	211	211	211	211	211	211	211	211	211	211	2 526	2 883	2 841
Agency services	21	21	21	21	21	21	21	21	21	21	21	21	254	270	288
Transfer receipts - operational	7 182	7 182	7 182	7 182	7 182	7 182	7 182	7 182	7 182	7 182	7 182	7 182	8 225	87 231	92 639
Other revenue	1 408	1 408	1 408	1 408	1 408	1 408	1 408	1 408	1 408	1 408	1 408	1 408	13 950	29 441	31 267
Cash Receipts by Source	10 629	10 629	10 629	10 629	10 629	10 629	10 629	10 629	10 629	10 629	10 629	25 367	142 308	151 131	150 048
Other Cash Flows by Source															
Transfer receipts - capital	1 922	1 922	1 922	1 922	1 922	1 922	1 922	1 922	1 922	1 922	1 922	3 818	24 761	26 287	27 848
Contributions recognised - capital & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	29	29	29	29	29	29	29	29	29	29	29	29	350	372	394
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	12 581	12 581	12 581	12 581	12 581	12 581	12 581	12 581	12 581	12 581	12 581	29 032	167 419	177 759	188 289
Cash Payments by Type															
Employee related costs	4 533	4 533	4 533	4 533	4 533	4 533	4 533	4 533	4 533	4 533	4 533	8 005	57 888	61 455	65 081
Remuneration of councillors	846	846	846	846	846	846	846	846	846	846	846	1 312	8 416	8 938	9 485
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	697	697	697	697	697	697	697	697	697	697	697	2 647	10 310	10 945	11 595
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other municipalities	125	125	125	125	125	125	125	125	125	125	133	217	1 600	1 689	1 788
Transfers and grants - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	4 125	4 125	4 125	4 125	4 125	4 125	4 125	4 125	4 125	4 125	4 125	12 337	57 708	61 286	64 902
Cash Payments by Type	10 125	10 125	10 125	10 125	10 125	10 125	10 125	10 125	10 125	10 125	10 133	24 618	135 602	144 328	152 843
Other Cash Flows/Payments by Type															
Capital assets	2 799	2 799	2 799	2 799	2 799	2 799	2 799	2 799	2 799	2 799	2 799	733	31 517	33 471	35 446
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	12 924	12 924	12 924	12 924	12 924	12 924	12 924	12 924	12 924	12 924	12 932	25 250	167 419	177 759	188 289
NET INCREASE/(DECREASE) IN CASH HELD	(343)	(343)	(343)	(343)	(343)	(343)	(343)	(343)	(343)	(343)	(343)	(351)	3 782	0	0
Cash/cash equivalents at the month/year begin	755	412	69	(274)	(617)	(960)	(1 303)	(1 646)	(1 989)	(2 332)	(2 675)	(3 028)	755	755	755
Cash/cash equivalents at the month/year end	412	69	(274)	(617)	(960)	(1 303)	(1 646)	(1 989)	(2 332)	(2 675)	(3 028)	755	755	755	755

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EC126 Ngqushwa - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding	Current Year	2015/17 Medium Term Revenue & Expenditure Framework			Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Total Contract Value
		Years	2015/16	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	
R thousand		1,3	Total	Original Budget			Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication			-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Photocopier Toshiba /Searlec			66	70	75	79								291
Telkom			264	280	297	315								1 196
Vodacom SA			13	14	15	16								58
Total Operating Expenditure Implication			343	364	387	410								1 304
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication			-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication			343	364	387	410								1 304
Entities:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication			-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication			-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication			-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication			-	-	-	-	-	-	-	-	-	-	-	-

NGQUSHWA LOCAL MUNICIPALITY FINAL MTREF FOR 2016-2019

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

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		2 284	27 494	24 763	22 810	23 110	23 110	23 720	25 191	26 677
Infrastructure - Road transport		2 284	27 494	24 763	22 310	22 310	22 310	16 600	17 629	18 669
Roads, Pavements & Bridges		2 284	27 494	24 763	22 310	22 310	22 310	16 600	17 629	18 669
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	500	800	800	4 000	4 248	4 499
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	500	800	800	4 000	4 248	4 499
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	3 120	3 313	3 509
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	3 120	3 313	3 509
Community		5 104	-	25	1 410	216	216	4 684	4 975	5 268
Parks & gardens		500	-	25	400	216	216	222	236	250
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	4 161	4 419	4 680
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	210	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		4 604	-	-	800	-	-	301	319	338
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		4 733	13 012	601	7 741	7 324	7 324	2 813	2 987	3 164
General vehicles		-	-	-	800	1 600	1 600	1 720	1 827	1 934
Specialised vehicles		115	-	-	1 991	1 898	1 898	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	203	313	1 723	1 857	1 857	225	239	253
Furniture and other office equipment		-	-	193	152	864	864	180	191	203
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	1 494	40	40	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	37	39	42
Other		4 618	12 809	96	1 581	1 065	1 065	650	691	731
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	300	319	337
Computers - software & programming		-	-	-	-	-	-	300	319	337
Other (list sub-class)		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	12 121	40 506	25 389	31 961	30 650	30 650	31 517	33 471	35 446

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

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		3 754	1 458	50	7 595	6 602	6 602	8 417	8 939	9 466
Infrastructure - Road transport		2 951	1 176	50	5 690	4 100	4 100	5 705	6 059	6 416
Roads, Pavements & Bridges		2 951	1 176	50	5 690	4 100	4 100	5 705	6 059	6 416
Storm water										
Infrastructure - Electricity		682	282	-	1 905	2 502	2 502	2 712	2 880	3 050
Generation										
Transmission & Retiulation		682	282		1 905	2 502	2 502	2 712	2 880	3 050
Street Lighting										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Other		122	-	-	-	-	-	-	-	-
Waste Management										
Transportation	2	122								
Gas										
Other	3									
Community		131	50	-	187	9	9	537	570	604
Parks & gardens					4	4	4	4	5	5
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries		131								
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses										
Clinics										
Museums & Art Galleries										
Cemeteries					4	4	4	21	22	23
Social rental housing	8									
Other			50		178			512	544	576
Other assets		-	2 279	907	1 004	2 415	2 415	969	1 030	1 090
General vehicles			279	582	534	1 234	1 234	608	646	684
Specialised vehicles										
Plant & equipment			1 335	13						
Computers - hardware/equipment					270	370	370			
Furniture and other office equipment				3						
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings			410	92		420	420	212	225	238
Other Land										
Surplus Assets - (Investment or Inventory)										
Other			255	218	200	391	391	149	158	168
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		-	-	-	-	-	-	367	411	435
Computers - software & programming										
Other (list sub-class)								367	411	435
Total Repairs and Maintenance Expenditure	1	3 885	3 787	957	8 785	9 025	9 025	10 310	10 949	11 595

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EC126 Ngqushwa - Supporting Table SA34d Depreciation by asset class

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Depreciation by Asset Class/Sub-class										
Infrastructure		15 853	13 247	15 618	3 023	1 523	-	15 532	16 495	17 468
Infrastructure - Road transport		15 853	1 106	1 644	3 023	1 523	-	10 866	11 327	11 996
Roads, Pavements & Bridges		15 853	1 106	1 644	3 023	1 523	-	10 666	11 327	11 996
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	12 141	13 973	-	-	-	4 866	5 167	5 472
Waste Management										
Transportation	2									
Gas										
Other	3		12 141	13 973				4 866	5 167	5 472
Community		-	321	539	3 492	2 475	-	2 174	2 309	2 445
Parks & gardens			292	436	1 000	550	-	343	364	386
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing				66				581	617	653
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other			30	32	2 492	1 925	-	1 250	1 328	1 406
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings										
Other	9									
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		-	3 690	3 603	9 398	5 435	-	3 563	3 784	4 008
General vehicles			762	789	2 023	710	-	127	135	143
Specialised vehicles	10		-	-	1 500	1 050	-	-	-	-
Plant & equipment			-	12	2 853	2 353	-	1 436	1 625	1 615
Computers - hardware/equipment			553	380	1 511	611	-	110	117	124
Furniture and other office equipment			396	294	-	-	-	-	-	-
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings			1 888	2 066	-	-	-	1 648	1 750	1 853
Other Land										
Surplus Assets - (Investment or Inventory)										
Other			91	62	1 511	711	-	243	258	273
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		-	280	306	-	-	-	-	-	-
Computers - software & programming			280	306						
Other (list sub-class)										
Total Depreciation	1	15 853	17 537	20 065	15 914	9 432	-	21 269	22 566	23 920
Specialised vehicles		-	-	-	1 500	1 050	-	-	-	-
Refuse					1 500	1 050	-	-	-	-
Fire										
Conservancy										
Ambulances										

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

Vote Description	Ref	2016/17 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Council		-	-	-				
Vote 2 - Municipal Manager		-	-	-				
Vote 3 - Budget and treasury		37	39	42				
Vote 4 - Corporate Services		2 446	2 597	2 751				
Vote 5 - Community Services		301	319	338				
Vote 6 - Technical Services		28 734	30 615	32 316				
Vote 7 - [NAME OF VOTE 7]		-	-	-				
Vote 8 - [NAME OF VOTE 8]		-	-	-				
Vote 9 - [NAME OF VOTE 9]		-	-	-				
Vote 10 - [NAME OF VOTE 10]		-	-	-				
Vote 11 - [NAME OF VOTE 11]		-	-	-				
Vote 12 - [NAME OF VOTE 12]		-	-	-				
Vote 13 - [NAME OF VOTE 13]		-	-	-				
Vote 14 - [NAME OF VOTE 14]		-	-	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		31 517	33 471	35 446	-	-	-	-
Future operational costs by vote	2							
Vote 1 - Council								
Vote 2 - Municipal Manager								
Vote 3 - Budget and treasury								
Vote 4 - Corporate Services								
Vote 5 - Community Services								
Vote 6 - Technical Services								
Vote 7 - [NAME OF VOTE 7]								
Vote 8 - [NAME OF VOTE 8]								
Vote 9 - [NAME OF VOTE 9]								
Vote 10 - [NAME OF VOTE 10]								
Vote 11 - [NAME OF VOTE 11]								
Vote 12 - [NAME OF VOTE 12]								
Vote 13 - [NAME OF VOTE 13]								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
<i>List entity summary if applicable</i>								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		31 517	33 471	35 446	-	-	-	-

NGQUSHWA LOCAL MUNICIPALITY FINAL MTREF FOR 2016-2019

EC106 Ngqushwa - Supporting Table SA39 Detailed capital budget

Item/Local/Category project	R1000000	Program/Project description	Project number	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	RPS co-estimates	Total Project Estimate	Five year outcomes			2016/17 Medium Term Revenue & Expenditure Framework			Project Information	
										Actual Outcome 2014/15	Current Year 2015/16 Full Year Forecast	2016/17 Budget Year	2017/18 Budget Year	2018/19 Budget Year	Ward location	New or renewal	
Parent municipality:																	
(All municipal projects grouped by Municipal Ward)																	
Produce 1km² Streets		Making of 1km² streets	1		Yes	Infrastructure - Road transport	Roads, Pavements & Bridges		2 100			3 000	2 220	2 372	ward 11	New	
Tar on 1km² streets		Making of 1km² streets	2		Yes	Infrastructure - Road transport	Roads, Pavements & Bridges		3 200			3 900	3 280	3 559	ward 08	New	
Including of Paved tar on streets		Rebuilding the asphalt road	3		Yes	Infrastructure - Road transport	Roads, Pavements & Bridges		4 800			5 500	4 511	5 053	ward 10	New	
Typical Internal Streets		Making of internal streets	4		Yes	Infrastructure - Road transport	Roads, Pavements & Bridges		3 000			2 500	3 181	3 374	ward 03	New	
Ball Community hall		Construction of a community hall	5		Yes	Community	Roads, Pavements & Bridges		1 101			1 151	850	900	ward 08	New	
Mobilen Internal road		Making of internal streets	6		Yes	Community	Roads, Pavements & Bridges		2 500			2 500	3 524	3 722	ward 09	New	
Mobilen Community hall		Construction of a community hall	7		Yes	Community	Roads, Pavements & Bridges		1 500			1 500	1 893	1 887	ward 04	New	
Roads Community halls		Construction of a community hall	8		Yes	Community	Roads, Pavements & Bridges		1 500			1 500	1 948	1 743	ward 05	New	
Municipal Buildings		Enlargement municipal buildings, new office furniture	9		Yes	Infrastructure - Other	Other Buildings		559			609	594	670	All wards	New	
Spacial Trans Planning		Land Make establishment of cemetery	10		Yes	Other	Cemeteries		852			852	965	559	All wards	Alter	
Electricity		Electricity lines of ward	11		Yes	Other	Street Lighting		4 000			4 000	4 243	4 400	All wards	Alter	
Food Scales		Acquisition of food machinery and vehicles	12		Yes	Other	Plant & equipment		2 100			2 100	2 317	2 500	All wards	New	
ICT		Acquisition of ICT Infrastructure	13		Yes	Other	Computer - software & programming		1 086			1 086	2 003	2 122	All wards	New	
Budgetary Treasury		Acquisition of Equipment	14		Yes	Other	Other		37			37	39	42	All wards	Ren	
Housing and Building							Computer - software & programming		301			301	319	338	All wards	Ren	
Parent Capital expenditure											31 517	32 471	33 448				
Entities:																	
(All municipal projects grouped by Entity)																	
Entity A																	
Water project A																	
Entity B																	
Electricity project B																	
Entity Capital expenditure											--	--	--				
Total Capital expenditure											--	--	28 917	32 471	33 448		

SECTION 4

4. MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I **Thandekile T. Mnyimba** the Municipal Manager of **Ngqushwa Local Municipality** certify that the Final Budget and supporting documentations for the 2016/17 financial year, have been prepared in accordance with the Municipal Finance Management Act and the Regulations made under the Act; and that the Final Budget and supporting documentations are consistent with the Final Integrated Development Plan of the Municipality.

Signature:



Date: 29/06/2016:.....

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

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

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

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

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

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

Print Name

Thandekile T. Mnyimba

Municipal manager of

Ngqushwa Local Municipality
(name and demarcation code of municipality)

Signature

[Handwritten Signature]

Date

29/06/2016

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

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