



ANNUAL BUDGET OF

NKANGALA DISTRICT MUNICIPALITY

(DC31)

2017/18 TO 2019/20
MEDIUM TERM REVENUE AND
EXPENDITURE FORECASTS

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- At the head public libraries at local municipalities within the District
 - At www.nkangaladm.gov.za

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Abbreviations and Acronyms

AMR	Automated Meter Reading	MEC	Member of the Executive Committee
ASGISA	Accelerated and Shared Growth Initiative	MFMA	Municipal Financial Management Act Programme
BPC	Budget Planning Committee	MIG	Municipal Infrastructure Grant
CBD	Central Business District	MM	Municipal Manager
CFO	Chief Financial Officer	MMC	Member of Mayoral Committee
CPI	Consumer Price Index	MPRA	Municipal Properties Rates Act
CRRF	Capital Replacement Reserve Fund	MSA	Municipal Systems Act
DBSA	Development Bank of South Africa	MTEF	Medium-term Expenditure Framework
DoRA	Division of Revenue Act	MTREF	Medium-term Revenue and Expenditure Framework
DWA	Department of Water Affairs	NERSA	National Electricity Regulator South Africa
EE	Employment Equity	NDM	Nkangala District Municipality
EEDSM	Energy Efficiency Demand Side Management	NGO	Non-Governmental organisations
EM	Executive Mayor	NKPIs	National Key Performance Indicators
FBS	Free basic services	OHS	Occupational Health and Safety
GAMAP	Generally Accepted Municipal Accounting Practice	OP	Operational Plan
GDP	Gross domestic product	PBO	Public Benefit Organisations
GDS	Gauteng Growth and Development Strategy	PHC	Provincial Health Care
GFS	Government Financial Statistics	PMS	Performance Management System
GRAP	General Recognised Accounting Practice	PPE	Property Plant and Equipment
HR	Human Resources	PPP	Public Private Partnership
HSRC	Human Science Research Council	PTIS	Public Transport Infrastructure System
IDP	Integrated Development Strategy	RG	Restructuring Grant
IT	Information Technology	RSC	Regional Services Council
kℓ	kilolitre	SALGA	South African Local Government Association
km	kilometre	SAPS	South African Police Service
KPA	Key Performance Area	SDBIP	Service Delivery Budget Implementation Plan
KPI	Key Performance Indicator	SMME	Small Micro and Medium Enterprises
kWh	kilowatt		
ℓ	litre		
LED	Local Economic Development		

Part 1 – Annual Budget

1.1 Mayor's Report

FOREWORD TO THE BUDGET 2017/18 BY THE EXECUTIVE MAYOR, CLR L M MALATJIE

In accordance with the provisions of the laws that govern the affairs of the municipality, we embarked on a process of consultations with local communities, sector departments, business and other stakeholders with the view to finally present the IDP and Budget for the 2017-2018 financial year. Through our outreach programme, the District had fruitful meetings with communities and the people have acknowledged the work done by the District. However, many also made it clear to us that more impact-making and decisive change is urgently needed. Furthermore, the situation on the ground requires an effective turnaround plan from the District and that it is really about doing things differently and also acting on what may not have been acted upon quickly before.

Once again, we are proud to receive yet another clean audit for the 2015/2016 financial year. It is now two years in a row obtaining clean Audit outcomes from the Auditor General. This great feat needs to be emulated by the constituent local municipalities which still need the assistance of our internal Audit Committee as a shared service in the entire District. The Adjustment Budget 2016/2017 accordingly carries the hopes and aspirations of the masses of our communities and we believe it will continue to guide us over the next financial year in our collective endeavours of building a better life for all the people in our district, combating the triple challenges of unemployment, poverty and inequality.

The Executive and the officials met on the 01-04 December 2016 at Birchwood Hotel in Boksburg to review the strategy, projects and performance of the District Municipality and introduced a much needed sense of urgency in order to strengthen our efforts to create better lives for all the people of the District. Budgeting is primarily about the choices that the municipality has to make between competing priorities and fiscal realities. The challenge is to do more with the available limited resources. We need to remain focused on the effective delivery of the core municipal services through the application of efficient and effective service delivery mechanisms.

We are determined to ensure that this budget will see to it that our people will experience significant improvement in the delivery of municipal services. In the IDP we have set clear targets for the predetermined outcomes. Our cardinal objective of this budget inter alia is to create conditions for an inclusive economy that will reduce unemployment, poverty and inequality and produce decent jobs and sustainable livelihoods. We envisage to see more and more rural communities benefiting from investments in basic services such as water, electricity, sanitation and road infrastructure.

Together with our communities, social partners, business sector and all stakeholders we can achieve more as a District.

1.2 Council Resolutions

On 31 May 2017 the Council of Nkangala District Municipality met in the Council Chambers of Nkangala District Municipality to consider the tabling of the draft annual budget of the municipality for the financial year 2017/18. The following resolutions were tabled with the draft budget under item **DM --/05/2017**:

1. The Council of Nkangala District Municipality, acting in terms of sections 16 and 24 of the Municipal Finance Management Act, (Act 56 of 2003) approved:
 - 1.1. The annual budget of the municipality for the financial year 2017/18 and the multi-year and single-year capital appropriations as set out in the following tables:
 - 1.1.1. Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Table 10 on page 17;
 - 1.1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Table 11 on page 20;
 - 1.1.3. Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Table 12 on page 23; and
 - 1.1.4. Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Table 14 on page 27.
 - 1.2. The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:
 - 1.2.1. Budgeted Financial Position as contained in Table 15 on page 32;
 - 1.2.2. Budgeted Cash Flows as contained in Table 16 on page 35;
 - 1.2.3. Cash backed reserves and accumulated surplus reconciliation as contained in Table 17 on page 37;
 - 1.2.4. Asset management as contained in Table 18 on page 38; and
 - 1.2.5. Basic service delivery measurement as contained in Table 22 on page 55.
 - 1.3. The project priority list as submitted by local municipalities in table 6 page 11 was confirmed.
 - 1.4. The quality certification of the draft budget signed by the Municipal Manager as required by section 5 of the Municipal Budget and Reporting regulations attached on page 109 be noted.
 - 1.5. The Sundry tariffs for the draft Annual Budget 2017/18 – 2019/20 be approved as contained on pages 118-126
 - 1.6. The organogram for the draft Annual Budget 2017/18 – 2019/20 be considered under a separate item DM ___/05/2017 with positions aimed at strengthening the organisations' performance to ensure that the priorities set out in the IDP and matters raised by the Auditor General, be noted
 - 1.7. The Budget timetable for 2018/2019 attached as figure 9 page 117 was approved.
 - 1.8. The draft Budget, through the consultation processes to follow, be considered and reduced in the second and third outer years to remain within sustainable measures.



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U Verw./Your Ref.:

02 June 2017

MUNICIPAL MANAGER
MANAGER: CORPORATE SERVICES
CHIEF FINANCIAL OFFICER
MANAGER: TECHNICAL SERVICES
MANAGER: SOCIAL SERVICES
DEPUTY MANAGER: LED
DEPUTY MANAGER: DPU
DEPUTY MANAGER: LEGAL SERVICES
MUNICIPAL ENGINEER
MUNICIPAL ACCOUNTANT
CHIEF AUDIT EXECUTIVE
CHIEF RISK OFFICER
ASSISTANT MANAGER: PMS
ASSISTANT MANAGER: ICT

Sir/Madam

DM414/05/2017

**FINAL ANNUAL BUDGET 2017/18: FINAL MEDIUM TERM EXPENDITURE AND REVENUE FRAMEWORK (MTREF)
2017/18 to 2019/20
5/1/1(495)**

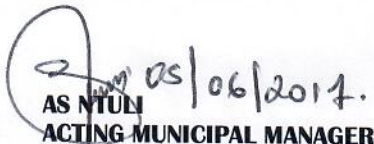
In this regard, Council at its 8th (2016/2017) Council meeting held on 31 May 2017 resolved as follows:

- 1 **THAT** the final annual budget for the financial year 2017/18 and the multi-year and single-year capital appropriations attached hereto as **ANNEXURE "YY" page 1783 to 1970** is approved in terms of section 16(2) of the Municipal Finance Management Act, 2003 (Act 56 of 2003) as set out in the following tables:
 - i. Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in **ANNEXURE "YY" page 1804.**
 - ii. Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in **ANNEXURE "YY" page 1807;**
 - iii. Budgeted Financial Performance (revenue by source and expenditure by type) as contained **ANNEXURE "YY" page 1810;** and
 - iv. Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained **ANNEXURE "YY" page 1814.**

- 2 **THAT** the financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and service delivery targets is approved as set out in the following tables:
- i. Budgeted Financial Position as contained in **ANNEXURE "YY" page 1819;**
 - ii. Budgeted Cash Flows as contained in **ANNEXURE "YY" page 1821;**
 - iii. Cash backed reserves and accumulated surplus reconciliation as contained in **ANNEXURE "YY" page 1824;**
 - iv. Asset management as contained in **ANNEXURE "YY" page 1825.**
- 3 **THAT** the quality certification of the final budget signed by the Municipal Manager as required by section 5 of the Municipal Budget and Reporting regulations attached hereto as **ANNEXURE "YY" page 1896** is noted.
- 4 **THAT** the organogram for the final Annual Budget 2017/18 – 2019/20 be considered under a separate item **DM 401/05/2017** with positions aimed at strengthening the organisations' performance to ensure that the priorities set out in the IDP and matters raised by the Auditor General.
- 5 **THAT** the Budget timetable for 2018/19 attached as **ANNEXURE "YY" page 1904** is approved.
- 6 **THAT** the Sundry tariffs for the final Annual Budget 2017/18 – 2019/20 is approved as contained in **ANNEXURE "YY" page 1905**

Your attention in this regard will be appreciated.

Yours faithfully


AS NTUN
ACTING MUNICIPAL MANAGER

1.3 Executive Summary

The application of sound financial management principles for the compilation of the District's financial plan is essential and critical to ensure that the District remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

The District's business and service delivery priorities were reviewed as part of this year's planning and budget process. Where appropriate, funds were transferred from low- to high-priority programmes so as to maintain sound financial stewardship. A critical review was also undertaken of expenditures on non-core and 'nice to have' items. Key areas where savings were realized were on operational administrative expenditure.

The District has undertaken various customer care initiatives to ensure the municipality truly involves all citizens in the process of ensuring a people lead government.

National Treasury's MFMA Circular No. 51, 54, 55, 58, 70, 72, 74, 75, 78, 85 and 86 were used to guide the compilation of the 2017/18 MTREF.

The main challenges experienced during the compilation of the 2017/18 MTREF can be summarised as follows:

- The ongoing difficulties in the national and local economy;
- Aging and poorly maintained water, roads and electricity infrastructure;
- The need to reprioritise projects and expenditure within the existing resource envelope given the cash flow realities;
- Wage increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies;

The following budget principles and guidelines directly informed the compilation of the 2017/18 MTREF:

- The 2016/17 Adjustments Budget priorities and targets, as well as the base line allocations contained in that Adjustments Budget were adopted as the upper limits for the new baselines for the 2017/18 annual budget;
- Intermediate service level standards were used to inform the measurable objectives, targets and backlog eradication goals;
- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Act;
- The following items and allocations to these items had to be supported by a list and/or motivation setting out the intention and cost of the expenditure which was used to prioritise expenditures:
 - Special Projects;
 - Consultant Fees;
 - Furniture and office equipment;
 - Special Events;
 - Refreshments and entertainment;
 - Ad-hoc travelling; and
 - Subsistence, Travelling & Conference fees (national & international).

In light of the latest version of the mSCOA chart, reclassifications of items will be necessary. Hence, MFMA Circular 86 (issued 8 March 2017) and the subsequent changes to the A schedule to accommodate the latest version of the mSCOA chart V6.1, makes provision for municipalities who have already converted to mSCOA to adopt two sets of A schedules. Please see extract below from the circular par 7.1:

“According to international best practices, it is appropriate to reclassify historical information in line with the changes that occur in the Standard Chart of Accounts. However considering our own circumstances and the technical capability of smaller municipalities, it is proposed that municipalities disclose audited and the current years’ (2016/17) information using version 2.8 of the A schedule. In relation to the 2017/18 MTREF municipalities must use version 6.1 of the A schedule. By implication two separate schedules must be submitted.”

In view of the aforementioned, the following table is a consolidated overview of the proposed 2017/18 Medium-term Revenue and Expenditure Framework:

Table 1 Consolidated Overview of the 2017/18 MTREF

Description	Adjustment Budget year 2016/2017 Millions	Budget year 2017/2018 Millions	Budget year 2018/2019 Millions	Budget year 2019/2020 Millions
Total Operating Revenue	366 599	371 108	371 671	377 182
Total Operating Expenditure	487 831	371 606	402 521	412 462
<i>Surplus/ (Deficit) for the year</i>	<i>(121 232)</i>	<i>(498)</i>	<i>(30 850)</i>	<i>(35 280)</i>
Transfers recognised – capital or Contributed Assets	2 076	2 175	2 280	2 408
<i>Surplus/ (Deficit) for the year after transfers recognised and contributed assets</i>	<i>(119 156)</i>	<i>1 677</i>	<i>(28 570)</i>	<i>(32 872)</i>
Total Capital Expenditure	39 339	29 385	10 450	5 935
Total Loan Redemption	3 353	3 303	3 303	1 793

Total operating revenue has increased by 1.23 per cent or R4,508 million to R371,108 million for the 2017/18 financial year when compared to the 2016/17 Adjustments Budget. For the two outer years, operational revenue will increase by 0.15 and 1.48 per cent respectively, equating to a total revenue growth of R10,583 million over the MTREF when compared to the 2016/17 financial year.

Total operating expenditure for the 2017/18 financial year has been appropriated at R371,606 million and translates into a budgeted surplus of R1,677 million. When compared to the 2016/17 Adjustments Budget, operational expenditure has decreased by 23.86 per cent in the 2017/18 budget and increased by 8.32 per cent for the 2018/19 budget and increase with 2.47 per cent for the 2019/20 budget year of the MTREF.

The capital budget of R29,384 million for 2017/18 declined with 24.19 per cent compared to the 2016/17 Adjustment Budget. The capital programme decreases to R10,450 million in the 2018/19 financial year and decreases to R5,935 in 2019/20. The capital budget will be funded from internally generated funds and accumulated surplus.

1.4 Operating Revenue Framework

For Nkangala District Municipality to continue improving the quality of services provided to its citizens and local municipalities 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 is that we are faced with development backlogs and poverty. The expenditure required to address these challenges will inevitably always exceed available funding; hence difficult choices have to be made in relation to balancing expenditures against realistically anticipated revenues.

The municipality's revenue strategy is built around the following key components:

- National Treasury's guidelines and macroeconomic policy;
- Growth in the District and continued economic development;
- Efficient revenue management,;

The following table is a summary of the 2017/18 MTREF (classified by main revenue source):

Table 2 Summary of revenue classified by main revenue source

DC31 Nkangala - Table A1 Budget Summary

Description	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Financial Performance										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Investment revenue	28 431	31 084	38 235	17 880	25 580	21 580	16 042	-	-	-
Transfers recognised - operational	313 813	329 709	338 036	337 235	337 235	337 235	252 033	-	-	-
Other own revenue	2 294	3 470	3 455	691	3 784	2 022	2 859	-	-	-
Total Revenue (excluding capital transfers and contributions)	344 538	364 263	379 727	355 806	366 599	360 837	270 935	-	-	-

DC31 Nkangala - Table A1 Budget Summary

Description	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Financial Performance										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Investment revenue	-	-	-	-	-	-	-	25 450	22 459	20 468
Transfers recognised - operational	-	-	-	-	-	-	-	344 488	347 966	355 394
Other own revenue	-	-	-	-	-	-	-	1 170	1 246	1 320
Total Revenue (excluding capital transfers and contributions)	-	-	-	-	-	-	-	371 108	371 671	377 182

Table 3 Percentage growth in revenue by main revenue source

DC31 Nkangala - Table A1 Budget Summary							
Description	Current year 2016/17	2017/18 Medium Term Revenue & Expenditure Framework					
	Adjusted Budget	Budget Year 2017/18	%	Budget Year +1 2018/19	%	Budget Year +2 2019/20	%
Financial Performance							
Investment revenue	25 580	25 450	-0.51	22 459	-13.32	20 468	-9.73
Transfers recognised - operational	337 235	344 488	2.15	347 966	1.00	355 394	2.09
Other own revenue	3 784	1 170	-69.08	1 246	6.11	1 320	5.60
Total Revenue (excluding capital transfers and contributions)	366 599	371 108	1.23	371 671	0.15	377 182	1.46

In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the operating statement, as inclusion of these revenue sources would distort the calculation of the operating surplus/deficit.

Operating Grants form a significant percentage of the revenue basket for the District. In the 2017/18 financial year, the operating grants total R344,488 million and constitute 92.83 per cent of total revenue. This increases to R347,966 million (93.62%) and R355,394 million (94.22%) in the respective financial years of the MTREF. The main portion of the operating grants is the RSC Levy Replacement grant, which can be classified as own revenue as well because it replaced the RSC Levies that were abolished in 2006.

Table 4 Operating Transfers and Grant Receipts

Description	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
				R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget
RSC Levy	308 850	318 017	326 223	333 667	333 667	333 667	339 056	343 843	354 394
Replacement Grant and Equitable Share									
Finance Management Grant	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 000	1 000
Municipal Systems Improvement	890	934	930				-	3 123	-
Expanded Public Works Program	1 000	2 121	2 280	2 318	2 318	2 318	4 182	-	-
Provincial Treasury Data cleansing	1 763	1 694	3 000				-	-	-
Public donation mining house	60	5 563	-	-	-	-	-	-	-
Total Grant Revenue (excluding capital transfers and contributions)	313 813	329 709	334 015	337 235	337 235	337 235	344 488	347 966	355 394

Investment revenue is the second largest revenue source totalling 6.86 per cent or R25,450 million and decreases to R20,468 million by 2019/20. The third largest source is 'other revenue' which consists of various items such as income received from discounts, sale of tender documents and sundry income.

It must also be appreciated that the consumer price index, as measured by CPI, is not a good measure of the cost increases of goods and services relevant to municipalities. The basket of goods and services utilised for the calculation of the CPI consist of items such as food, petrol and medical services, whereas the cost drivers of a municipality are informed by items such as the cost of remuneration, petrol, diesel, contracted services etc. The current challenge facing the District is managing the gap between cost drivers and revenue income, as any shortfall must be made up by either operational efficiency gains or service level reductions.

1.5 Operating Expenditure Framework

The District's expenditure framework for the 2017/18 budget and MTREF is informed by the following:

- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit;
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- The contribution to local municipalities is aligned to the asset, IDP and backlog eradication plan;
- Operational gains and efficiencies will be directed to funding the contribution to local municipalities and other core services; and
- Project lists submitted by local municipalities.

The following table is a high level summary of the 2017/18 budget and MTREF (classified per main type of operating expenditure):

Table 5 Summary of operating expenditure by standard classification item

Description	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full-year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Employee costs	55 981	71 257	90 060	120 523	117 604	110 983	67 642	136 885	144 414	152 356
Remuneration of councillors	11 598	12 691	12 882	14 348	15 101	14 383	8 523	12 795	13 498	14 241
Depreciation & asset impairment	8 312	7 910	9 566	9 585	9 959	9 693	6 393	10 912	13 922	15 314
Finance charges	4 557	4 491	1 519	1 583	900	993	347	1 296	968	516
Contracted services	73 381	77 977	30 847	44 114	55 990	52 208	21 130	45 410	48 563	47 612
Transfers and grants	231 013	126 083	177 349	205 917	240 344	240 644	103 768	112 095	128 660	126 863
Other expenditure	26 137	34 108	34 624	45 836	48 163	48 232	19 775	52 214	52 496	55 559
Loss on sale of Property	6 928	(570)	(28)	-	-	-	-	-	-	-
Total Expenditure	417 909	333 947	356 818	441 906	488 061	477 136	227 578	371 606	405 521	412 462

The budgeted allocation for employee related costs for the 2017/18 financial year totals R136,885 million, which equals 36.84 per cent of the total operating expenditure. Based on circulars 74, 75, 78, 85 & 86, salary increases have been factored into this budget. In accordance with the latest SALGA agreement on salary increases, a percentage increase of 7.36 per cent for the 2017/18 financial year had been provided for. An annual increase of CPI + 0.25% per cent has been included in the two outer years of the MTREF.

Provision has been made in the budget to include positions in the organogram to ensure that the priorities set out in the IDP and matters raised by the Auditor General are adequately attended to. These positions aim to strengthen accelerate Budget expenditure.

The cost associated with the remuneration of councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the District's budget and allowed for an increase rate of 6.7 per cent.

The provision of debt impairment was determined based on an annual collection rate of 99 per cent and the Credit Control and Debt Collection Policy of the District. For the 2017/18 financial year this amount is immaterial. While this expenditure is considered to be a non-cash flow item,

it informed the total cost associated with rendering the services of the municipality, as well as the municipality's realistically anticipated revenues.

Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy. Depreciation is widely considered a proxy for the measurement of the rate asset consumption. Budget appropriations in this regard total R10,912 million for the 2017/18 financial and equates to 2.94 per cent of the total operating expenditure.

Finance charges consist primarily of the repayment of interest on long-term borrowing (cost of capital). Finance charges make up 0.35 per cent (R1,296 million) of operating expenditure excluding annual redemption for 2017/18 and decreases to R0,516 million by 2019/20.

Other expenditure comprises of various line items relating to the daily operations of the municipality. Other expenditure represents 14.05 per cent of the total operating budget for 2017/18 and increase at 0.54 and 5.83 per cent respectively for the two outer years. Further details relating to other expenditure can be seen in table 49 MBRR SA1 (see page 76)

Contracted services represents 12.22 per cent of the total operating budget and includes amongst others catering, repairs and maintenance of assets, as well as gardening services, cleaning services and security service contractual agreements. Over the MTREF it increases with 6.94 per cent and decreases with 1.96 per cent for the two respective outer years.

The following graphical presentation gives a breakdown of the main expenditure categories for the 2017/18 financial year.

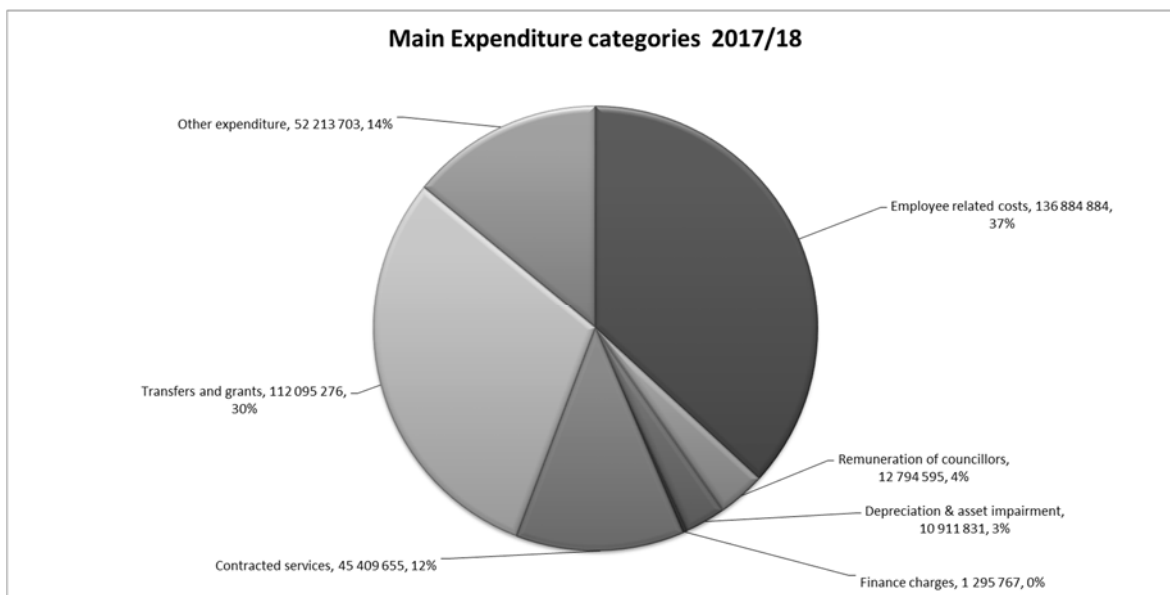


Figure 1 Main operational expenditure categories for the 2017/18 financial year

1.5.1 Priority given to Contribution to Local Municipalities

The prioritised projects submitted by Local Municipalities as contained in the approved 2017/18 IDP of the District to improve service delivery and eradicate backlogs was the main focus for this expenditure category.

The following table gives a breakdown of the main expenditure categories per Local Municipality for the 2017/18 financial year.

Table 6 Breakdown of the main expenditure categories per Local Municipality

DC31 Nkangala District Municipality Transfers & grants made	2017/2018	2018/2019	2019/2020
Dr JS Moroka Local Municipality	10 290 868	12 152 477	21 569 272
Capital	7 547 530	9 021 410	17 733 710
Community and Social Services	-	275 000	-
Road Transport	2 600 000	-	11 633 045
Water	4 947 530	8 746 410	6 100 665
Operational	2 743 338	3 131 067	3 835 562
Community and Social Services	143 338	155 867	183 650
Finance and Admin	900 000	925 200	951 912
Planning and Development	1 700 000	2 050 000	2 700 000
Emakhazeni Local Municipality	22 033 338	14 731 557	16 028 552
Capital	19 250 000	12 520 490	14 512 990
Community and Social Services	-	-	291 500
Planning and Development	11 000 000	8 310 245	9 000 000
Public Safety	-	900 000	1 200 000
Road Transport	-	-	4 021 490
Water	8 250 000	3 310 245	-
Operational	2 783 338	2 211 067	1 515 562
Community and Social Services	603 338	155 867	183 650
Finance and Admin	580 000	1 105 200	631 912
Planning and Development	1 600 000	950 000	700 000
Emalahleni Local Municipality	21 481 099	24 663 357	12 044 368
Capital	20 237 761	23 378 690	10 701 390
Community and Social Services	-	275 000	-
Public Safety	1 800 000	-	-
Road Transport	-	-	2 700 000
Waste Water Management	9 950 000	15 301 390	8 001 390
Water	8 487 761	7 802 300	-
Operational	1 243 338	1 284 667	1 342 978
Community and Social Services	143 338	155 867	183 650
Finance and Admin	1 100 000	1 128 800	1 159 328
Steve Tshwete Local Municipality	883 338	18 653 787	21 712 098
Capital	260 000	17 989 120	20 989 120
Community and Social Services	260 000	-	-
Road Transport	-	10 989 120	10 989 120
Water	-	7 000 000	10 000 000
Operational	623 338	664 667	722 978
Community and Social Services	143 338	155 867	183 650
Finance and Admin	480 000	508 800	539 328
Thembisile Hani Local Municipality	20 171 990	20 153 397	20 457 902
Capital	13 118 652	17 912 330	17 912 340
Community and Social Services	260 000	-	-
Road Transport	5 858 652	14 861 438	16 383 905
Waste Water Management	3 930 000	1 017 110	-
Water	3 070 000	2 033 782	1 528 435
Operational	7 053 338	2 241 067	2 545 562
Community and Social Services	143 338	155 867	183 650
Finance and Admin	3 110 000	635 200	661 912
Planning and Development	3 800 000	1 450 000	1 700 000
Victor Khanye Local Municipality	12 989 643	10 768 027	11 814 022
Capital	11 286 305	9 526 960	9 818 460
Community and Social Services	-	-	291 500
Planning and Development	-	-	9 526 960
Road Transport	2 700 000	-	-
Waste Water Management	8 336 305	9 526 960	-
Water	250 000	-	-
Operational	1 703 338	1 241 067	1 995 562
Community and Social Services	143 338	155 867	183 650
Finance and Admin	760 000	785 200	811 912
Planning and Development	800 000	300 000	1 000 000
Nkangala District Municipality cross boundary projects	24 245 000	27 537 750	23 237 250
Capital	-	2 280 000	2 408 000
Road Transport	-	2 280 000	2 408 000
Operational	24 245 000	25 257 750	20 829 250
Community and Social Services	3 620 000	3 450 000	910 000
Finance and Admin	2 500 000	1 464 750	1 464 750
Planning and Development	15 450 000	20 343 000	18 454 500
Road Transport	2 175 000	-	-
Water	500 000	-	-
Grand Total	112 095 276	128 660 352	126 863 464

1.5.2 Priority given to repairs and maintenance

Aligned to the priority being given to preserving and maintaining the District's current infrastructure, which amongst others include the main office building of the District, the 2017/18 budget and MTREF provide for extensive growth in the area of asset maintenance, as informed by the repairs and maintenance plan of the District. In terms of the Municipal Budget and Reporting Regulations, operational repairs and maintenance is not considered a direct expenditure driver but an outcome of certain other expenditures, such as remuneration, purchases of materials and contracted services. Considering that the only cost driver for the District is contracted services, the following table is a consolidation of all the expenditures associated with repairs and maintenance. The repairs and maintenance is 4.40% of the total operating expenditure and 9.1% of the carrying value of Property, Plant and Equipment.

Table 7 Operational repairs and maintenance

The table below provides a breakdown of the repairs and maintenance:

Description	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
	R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19
Depreciation & asset impairment	8 312	7 910	9 566	9 585	9 959	9 693	10 912	13 922	15 314
Repairs and Maintenance	54 886	17 545	6 721	7 173	6 210	4 854	16 341	18 005	16 784

1.6 Capital expenditure

The following table provides a breakdown of budgeted capital expenditure by vote:

Table 8 2017/18 Medium-term capital budget per asset class

DC31 Nkangala - Table A9 Asset Management			
Description	2017/18 Medium Term Revenue & Expenditure Framework		
	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
CAPITAL EXPENDITURE			
<u>Total New Assets</u>			
Operational Buildings	4 350	4 500	-
Community Assets	2 000		
Intangible Assets	2 750	-	-
Computer Equipment	2 800	2 800	2 700
Furniture and Office Equipment	5 995	450	335
Machinery and Equipment	8 390	1 000	1 000
Transport Assets	3 100	1 700	1 900
TOTAL CAPITAL EXPENDITURE - Asset class	29 385	10 450	5 935

Total assets amounts to R29,385 million of the total budget. Further detail relating to asset classes and proposed capital expenditure is contained in Table 20 MBRR A9 (Asset Management) on page 28. In addition to the MBRR Table A9, MBRR Tables SA34a and SA34c provides a detailed breakdown of the capital programme relating to new asset construction, capital asset renewal as well as operational repairs and maintenance by asset class (refer to pages 94 and 95). Some of the salient projects to be undertaken over the medium-term includes, amongst others:

1.6.1 Future operational cost of new infrastructure

The future operational costs and revenues associated with the capital programme have been included in Table 48 MBRR SA35 on page 96. No revenue will be generated from asset construction as the district does not deliver services directly to the public, except for issuing health certificates. This concomitant operational expenditure has been factored into the two outer years of the operational budget as per schedule A4.

1.7 Annual Budget Tables

The following eighteen pages present the ten main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2017/18 budget and MTREF as approved by the Council. Each table is accompanied by *explanatory notes* on the facing page.

Table 9 MBRR Table A1 - Budget Summary

DC31 Nkangala - Table A1 Budget Summary

Description	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousands										
Financial Performance										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Investment revenue	28 431	31 084	38 235	17 880	25 580	21 580	16 042	-	-	-
Transfers recognised - operational	313 813	329 709	338 036	337 235	337 235	337 235	252 033	-	-	-
Other own revenue	2 294	3 470	3 455	691	3 784	2 022	2 859	-	-	-
Total Revenue (excluding capital transfers and contributions)	344 538	364 263	379 727	355 806	366 599	360 837	270 935			
Employee costs	55 981	71 257	90 060	120 523	117 604	110 983	67 642	-	-	-
Remuneration of councillors	11 598	12 691	12 882	14 348	15 101	14 383	8 523	-	-	-
Depreciation & asset impairment	8 312	7 910	9 566	9 585	9 959	9 693	6 393	-	-	-
Finance charges	4 557	4 491	1 519	1 583	900	993	347	-	-	-
Materials and bulk purchases	-	-	-	-	-	-	-	-	-	-
Transfers and grants	231 013	126 083	177 349	205 917	240 344	240 644	103 768	-	-	-
Other expenditure	106 447	111 515	65 443	89 950	104 153	100 439	40 906	-	-	-
Total Expenditure	417 909	333 947	356 818	441 906	488 061	477 136	227 578			
Surplus/(Deficit)	(73 372)	30 316	22 909	(86 100)	(121 462)	(116 299)	43 356			
Transfers recognised - capital	-	1 950	2 010	2 076	2 076	2 076	2 076	-	-	-
Contributions recognised - capital & contributed assets	-	527	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(73 372)	32 792	24 919	(84 024)	(119 386)	(114 223)	45 432			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(73 372)	32 792	24 919	(84 024)	(119 386)	(114 223)	45 432			
Capital expenditure & funds sources										
Capital expenditure	22 223	25 124	22 314	8 050	38 759	38 978	23 535			
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	527	-	-	-	-	-	-	-	-
Borrowing	-	788	-	-	-	-	-	-	-	-
Internally generated funds	22 223	23 810	22 314	8 050	38 759	38 978	23 535	-	-	-
Total sources of capital funds	22 223	25 124	22 314	8 050	38 759	38 978	23 535			
Financial position										
Total current assets	591 070	606 980	556 574	518 604	457 138	481 331	570 756	-	-	-
Total non current assets	133 174	116 492	176 863	197 324	227 523	209 622	187 280	-	-	-
Total current liabilities	66 213	48 337	40 872	28 602	32 465	30 960	27 388	-	-	-
Total non current liabilities	41 723	26 036	26 161	25 432	25 432	22 540	26 045	-	-	-
Community wealth/Equity	616 307	649 100	666 405	661 895	626 533	637 452	704 603	-	-	-
Cash flows										
Net cash from (used) operating	(33 122)	77 526	66 605	4 949	(22 240)	(7 516)	60 060	-	-	-
Net cash from (used) investing	(24 894)	(27 389)	(33 329)	(9 850)	(41 139)	(42 451)	(23 535)	-	-	-
Net cash from (used) financing	(6 253)	(19 541)	(3 329)	(1 703)	(4 691)	(3 569)	(2 037)	-	-	-
Cash/cash equivalents at the year end	401 783	432 380	462 348	425 775	364 309	408 811	496 835			
Cash backing/surplus reconciliation										
Cash and investments available	435 539	469 037	503 211	465 575	404 109	453 147	537 189	-	-	-
Application of cash and investments	(48 073)	(285 470)	83 294	19 070	19 070	8 083	(20 386)	-	-	-
Balance - surplus (shortfall)	483 612	754 506	419 916	446 506	385 039	445 065	557 576			
Asset management										
Asset register summary (WDV)	99 457	116 416	136 001	157 524	188 813	165 286	-	-	-	-
Depreciation & asset impairment	8 312	7 910	9 566	9 585	9 959	9 693	-	-	-	-
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	54 886	17 545	6 721	7 173	6 210	4 854	-	-	-	-

DC31 Nkangala - Table A1 Budget Summary

Description	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousands										
Financial Performance										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Investment revenue	-	-	-	-	-	-	-	25 450	22 459	20 468
Transfers recognised - operational	-	-	-	-	-	-	-	344 488	347 966	355 394
Other own revenue	-	-	-	-	-	-	-	1 170	1 246	1 320
Total Revenue (excluding capital transfers and contributions)								371 108	371 671	377 182
Employee costs	-	-	-	-	-	-	-	136 885	144 414	152 356
Remuneration of councillors	-	-	-	-	-	-	-	12 795	13 498	14 241
Depreciation & asset impairment	-	-	-	-	-	-	-	10 912	13 922	15 314
Finance charges	-	-	-	-	-	-	-	1 296	968	516
Materials and bulk purchases	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	112 095	128 660	126 863
Other expenditure	-	-	-	-	-	-	-	97 623	101 059	103 171
Total Expenditure								371 606	402 521	412 462
Surplus/(Deficit)								(498)	(30 850)	(35 280)
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	2 175	2 280	2 408
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions								1 677	(28 570)	(32 872)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year								1 677	(28 570)	(32 872)
Capital expenditure & funds sources										
Capital expenditure								29 385	10 450	5 935
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	29 385	10 450	5 935
Total sources of capital funds								29 385	10 450	5 935
Financial position										
Total current assets	-	-	-	-	-	-	-	586 559	542 649	481 492
Total non current assets	-	-	-	-	-	-	-	228 117	228 009	222 318
Total current liabilities	-	-	-	-	-	-	-	30 673	29 804	29 479
Total non current liabilities	-	-	-	-	-	-	-	22 860	23 221	26 527
Community wealth/Equity	-	-	-	-	-	-	-	761 143	717 633	647 805
Cash flows										
Net cash from (used) operating	-	-	-	-	-	-	-	13 126	(14 078)	(16 960)
Net cash from (used) investing	-	-	-	-	-	-	-	(33 369)	(14 823)	(10 734)
Net cash from (used) financing	-	-	-	-	-	-	-	(3 303)	(3 336)	(1 793)
Cash/cash equivalents at the year end								385 266	353 030	323 543
Cash backing/surplus reconciliation										
Cash and investments available	-	-	-	-	-	-	-	430 112	402 249	377 561
Application of cash and investments	-	-	-	-	-	-	-	42 596	45 851	49 834
Balance - surplus (shortfall)								387 516	356 397	327 728
Asset management										
Asset register summary (WDV)	-	-	-	-	-	-	-	183 270	183 270	178 789
Depreciation	-	-	-	-	-	-	-	10 912	10 912	13 922
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-	16 341	16 341	16 784
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

Explanatory notes to MBRR Table A1 - Budget Summary

1. Table A1 is a budget summary and provides a concise overview of the District's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
3. Financial management reforms emphasise 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:
 - a. The operating surplus/deficit (after Total Expenditure) is positive over the MTREF
 - b. Capital expenditure is balanced by capital funding sources, of which
 - i. Internally generated funds are financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years. The amount is incorporated in the Net cash from investing on the Cash Flow Budget. The fact that the municipality's cash flow remains positive, and is improving indicates that the necessary cash resources are available to fund the Capital Budget.
4. The Cash backing/surplus reconciliation shows that in previous financial years the municipality was paying much attention to managing this aspect of its finances, and consequently all of its obligations are cash-backed. This places the municipality in a very positive financial position. Cash-backed surplus will decrease to R387,516 million in 2017/18, which is an indication that the NDM operational expenditure needs to be carefully scrutinized and either administrative operational expenditure or contributions to Local Municipalities needs to be decreased.

Table 10Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

DC31 Nkangala - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue - Standard	1									
<i>Governance and administration</i>		343 648	365 805	381 673	355 564	366 257	360 495	-	-	-
Executive and council		-	-	5	21	13	21	-	-	-
Budget and treasury office		343 648	365 805	381 665	355 543	366 244	360 474	-	-	-
Corporate services		-	-	3	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	1	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	1	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		890	934	91	2 318	2 419	2 418	-	-	-
Planning and development		890	934	21	2 318	2 319	2 318	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	70	-	100	100	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	344 538	366 739	381 765	357 882	368 675	362 913	-	-	-
Expenditure - Standard										
<i>Governance and administration</i>		103 958	112 162	125 823	147 360	153 698	148 404	-	-	-
Executive and council		42 584	48 513	44 868	51 794	52 184	51 471	-	-	-
Budget and treasury office		25 824	30 089	37 356	33 641	36 460	34 698	-	-	-
Corporate services		35 550	33 560	43 599	61 926	65 053	62 235	-	-	-
<i>Community and public safety</i>		37 796	40 199	55 655	70 996	80 248	76 184	-	-	-
Community and social services		-	5	13 312	18 635	25 270	25 403	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		35 225	34 407	32 313	31 030	32 706	29 937	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		2 571	5 787	10 030	21 331	22 272	20 844	-	-	-
<i>Economic and environmental services</i>		272 911	170 352	165 319	220 366	249 592	248 255	-	-	-
Planning and development		224 416	158 886	163 919	217 855	247 634	246 661	-	-	-
Road transport		48 264	10 518	-	-	-	-	-	-	-
Environmental protection		231	948	1 400	2 511	1 958	1 594	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	3 244	11 234	10 049	3 184	4 293	4 293	-	-	-
Total Expenditure - Standard	3	417 909	333 947	356 846	441 906	487 831	477 136	-	-	-
Surplus/(Deficit) for the year		(73 372)	32 792	24 919	(84 024)	(119 156)	(114 223)	-	-	-

DC31 Nkangala - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue - Functional										
<i>Governance and administration</i>		-	-	-	-	-	-	368 701	373 531	379 155
Executive and council		-	-	-	-	-	-	10	11	11
Finance and administration		-	-	-	-	-	-	368 691	373 521	379 144
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	-	-	-	-	-	4 582	420	435
Planning and development		-	-	-	-	-	-	4 182	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	400	420	435
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	-	-	-	-	-	373 283	373 951	379 590
Expenditure - Functional										
<i>Governance and administration</i>		-	-	-	-	-	-	147 094	154 623	159 362
Executive and council		-	-	-	-	-	-	35 762	38 060	40 279
Finance and administration		-	-	-	-	-	-	101 753	106 713	108 755
Internal audit		-	-	-	-	-	-	9 579	9 849	10 327
<i>Community and public safety</i>		-	-	-	-	-	-	88 691	94 988	98 600
Community and social services		-	-	-	-	-	-	26 823	30 033	29 320
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	34 541	35 789	38 360
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	27 327	29 166	30 920
<i>Economic and environmental services</i>		-	-	-	-	-	-	133 678	152 763	153 337
Planning and development		-	-	-	-	-	-	130 168	149 606	150 002
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	3 510	3 157	3 335
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	2 143	147	1 163
Total Expenditure - Functional	3	-	-	-	-	-	-	371 606	402 521	412 462
Surplus/(Deficit) for the year		-	-	-	-	-	-	1 677	(28 570)	(32 872)

Explanatory notes to MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

1. 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.

Table 11 MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

DC31 Nkangala - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue by Vote	1									
Vote 1 - Council General and Executive		-	-	2	21	13	21	-	-	-
Vote 2 - Municipal Manager Town Secretary and Chief Exec		-	-	2	-	-	-	-	-	-
Vote 3 - Finance		343 648	365 805	381 665	355 543	366 244	360 474	-	-	-
Vote 4 - Social Services		-	-	72	-	100	100	-	-	-
Vote 5 - Local Economic Development		-	(0)	18	2 318	2 318	2 318	-	-	-
Vote 6 - Development and Planning		890	934	2	-	1	-	-	-	-
Vote 7 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 8 - Corporate services		-	(14)	3	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	344 538	366 725	381 765	357 882	368 675	362 913	-	-	-
Expenditure by Vote to be appropriated	1									
Vote 1 - Council General and Executive		33 673	40 221	34 399	34 510	35 239	34 813	-	-	-
Vote 2 - Municipal Manager Town Secretary and Chief Exec		10 427	12 030	19 968	30 285	32 837	31 637	-	-	-
Vote 3 - Finance		25 369	29 523	35 538	31 030	33 726	32 146	-	-	-
Vote 4 - Social Services		38 027	41 147	56 610	73 207	81 906	77 478	-	-	-
Vote 5 - Local Economic Development		7 508	35 142	29 400	33 127	40 274	39 884	-	-	-
Vote 6 - Development and Planning		94 586	79 097	24 394	27 519	28 955	28 689	-	-	-
Vote 7 - Technical Services		181 014	74 338	131 830	168 155	192 582	192 622	-	-	-
Vote 8 - Corporate services		27 305	22 435	24 706	44 073	42 312	39 868	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	417 909	333 933	356 846	441 906	487 831	477 136	-	-	-
Surplus/(Deficit) for the year	2	(73 372)	32 792	24 919	(84 024)	(119 156)	(114 223)	-	-	-

DC31 Nkangala - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue by Vote	1									
Vote 1 - Council General		-	-	-	-	-	-	10	11	11
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Manager Finance		-	-	-	-	-	-	368 691	373 521	379 144
Vote 4 - Manager Social Services		-	-	-	-	-	-	400	420	435
Vote 5 - Local Economic Development Unit		-	-	-	-	-	-	4 182	-	-
Vote 6 - Development and Planning Unit		-	-	-	-	-	-	-	-	-
Vote 7 - Manager Technical Services		-	-	-	-	-	-	-	-	-
Vote 8 - Manager Corporate services		-	-	-	-	-	-	-	-	-
Vote 9 - null		-	-	-	-	-	-	-	-	-
Vote 10 - null		-	-	-	-	-	-	-	-	-
Vote 11 - null		-	-	-	-	-	-	-	-	-
Vote 12 - null		-	-	-	-	-	-	-	-	-
Vote 13 - null		-	-	-	-	-	-	-	-	-
Vote 14 - null		-	-	-	-	-	-	-	-	-
Vote 15 - null		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	-	-	-	-	-	373 283	373 951	379 590
Expenditure by Vote to be appropriated	1									
Vote 1 - Council General		-	-	-	-	-	-	32 001	34 108	36 097
Vote 2 - Municipal Manager		-	-	-	-	-	-	51 390	50 761	49 839
Vote 3 - Manager Finance		-	-	-	-	-	-	31 012	31 773	32 800
Vote 4 - Manager Social Services		-	-	-	-	-	-	92 201	98 145	101 935
Vote 5 - Local Economic Development Unit		-	-	-	-	-	-	23 209	24 641	25 009
Vote 6 - Development and Planning Unit		-	-	-	-	-	-	19 397	15 792	16 281
Vote 7 - Manager Technical Services		-	-	-	-	-	-	80 749	103 306	104 005
Vote 8 - Manager Corporate services		-	-	-	-	-	-	41 647	43 994	46 496
Vote 9 - null		-	-	-	-	-	-	-	-	-
Vote 10 - null		-	-	-	-	-	-	-	-	-
Vote 11 - null		-	-	-	-	-	-	-	-	-
Vote 12 - null		-	-	-	-	-	-	-	-	-
Vote 13 - null		-	-	-	-	-	-	-	-	-
Vote 14 - null		-	-	-	-	-	-	-	-	-
Vote 15 - null		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	-	-	-	-	-	371 606	402 521	412 462
Surplus/(Deficit) for the year	2	-	-	-	-	-	-	1 677	(28 570)	(32 872)

Explanatory notes to MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

1. 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 District. This means it is possible to present the operating surplus or deficit of a vote.

Table 12 MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure)

DC31 Nkangala - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue By Source											
Property rates	2	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		86	89	102	131	112	102	82			
Interest earned - external investments		28 431	31 084	38 235	17 880	25 580	21 580	16 042			
Interest earned - outstanding debtors		0	1 280	-	-	-	-	-			
Dividends received		-	-	-	-	-	-	-			
Fines		1 688	1 640	2 440	210	1 651	1 251	711			
Licences and permits		-	-	70	-	100	100	155			
Agency services		-	-	-	-	-	-	-			
Transfers recognised - operational		313 813	329 709	338 036	337 235	337 235	337 235	252 033			
Other revenue	2	519	461	843	350	1 921	569	1 911	-	-	-
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		344 538	364 263	379 727	355 806	366 599	360 837	270 935	-	-	-
Expenditure By Type											
Employee related costs	2	55 981	71 257	90 060	120 523	117 604	110 983	67 642	-	-	-
Remuneration of councillors		11 598	12 691	12 882	14 348	15 101	14 383	8 523	-	-	-
Debt impairment	3	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	2	8 312	7 910	9 566	9 585	9 959	9 693	6 393	-	-	-
Finance charges		4 557	4 491	1 519	1 583	900	993	347	-	-	-
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other materials	8	-	-	-	-	-	-	-	-	-	-
Contracted services		73 381	77 977	30 847	44 114	55 990	52 208	21 130	-	-	-
Transfers and grants		231 013	126 083	177 349	205 917	240 344	240 644	103 768	-	-	-
Other expenditure	4, 5	26 137	34 108	34 624	45 836	48 163	48 232	19 775	-	-	-
Loss on disposal of PPE		6 928	(570)	(28)	-	-	-	-	-	-	-
Total Expenditure		417 909	333 947	356 818	441 906	488 061	477 136	227 578	-	-	-
Surplus/(Deficit)		(73 372)	30 316	22 909	(86 100)	(121 462)	(116 299)	43 356	-	-	-
Transfers recognised - capital		-	1 950	2 010	2 076	2 076	2 076	2 076	-	-	-
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	527	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(73 372)	32 792	24 919	(84 024)	(119 386)	(114 223)	45 432	-	-	-
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(73 372)	32 792	24 919	(84 024)	(119 386)	(114 223)	45 432	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(73 372)	32 792	24 919	(84 024)	(119 386)	(114 223)	45 432	-	-	-
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		(73 372)	32 792	24 919	(84 024)	(119 386)	(114 223)	45 432	-	-	-

DC31 Nkangala - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue By Source	1										
Property rates	2	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - other									-	-	-
Rental of facilities and equipment									10	11	11
Interest earned - external investments									25 450	22 459	20 468
Interest earned - outstanding debtors									-	-	-
Dividends received									-	-	-
Fines, penalties and forfeits									500	550	602
Licences and permits									400	420	435
Agency services									-	-	-
Transfers and subsidies									344 488	347 966	355 394
Other revenue	2	-	-	-	-	-	-	-	260	266	271
Gains on disposal of PPE									-	-	-
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-	371 108	371 671	377 182
Expenditure By Type											
Employee related costs	2	-	-	-	-	-	-	-	136 885	144 414	152 356
Remuneration of councillors									12 795	13 498	14 241
Debt impairment	3	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	2	-	-	-	-	-	-	-	10 912	13 922	15 314
Finance charges									1 296	968	516
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other materials	8	-	-	-	-	-	-	-	-	-	-
Contracted services									45 410	48 563	47 612
Transfers and subsidies									112 095	128 660	126 863
Other expenditure	4, 5	-	-	-	-	-	-	-	52 214	52 496	55 559
Loss on disposal of PPE									-	-	-
Total Expenditure		-	-	-	-	-	-	-	371 606	402 521	412 462
Surplus/(Deficit)		-	-	-	-	-	-	-	(498)	(30 850)	(35 280)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)									2 175	2 280	2 408
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)									-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	-	1 677	(28 570)	(32 872)
Taxation									-	-	-
Surplus/(Deficit) after taxation		-	-	-	-	-	-	-	1 677	(28 570)	(32 872)
Attributable to minorities									-	-	-
Surplus/(Deficit) attributable to municipality		-	-	-	-	-	-	-	1 677	(28 570)	(32 872)
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		-	-	-	-	-	-	-	1 677	(28 570)	(32 872)

Explanatory notes to Table A4 - Budgeted Financial Performance (revenue and expenditure)

1. Total revenue is R371,108 million in 2017/18 and escalates to R377,182 million by 2019/20. This represents a year-on-year decrease of 1.23 per cent for the 2016/17 financial year, increase .015 per cent for the 2018/19 and 1.46 per cent for the 2019/20 financial year.
2. Operating Grants form a significant percentage of the revenue basket for the District. In the 2017/18 financial year, the operating grants total R344,488 million or 92.80 per cent. This increases to R347,966 million and R355,394 million in the respective financial years of the MTREF. Operating Grants includes the RSC Levy Replacement, local government equitable share and other operating grants from national government.
3. Investment revenue is the second largest revenue source totalling 6.86 per cent or R25,450 million and decreases to R20,468 million by 2019/20. The third largest source is 'other revenue' which consists of various items such as income received from discounts, sale of tender documents and sundry income.
4. The following graph illustrates the major expenditure items per type.

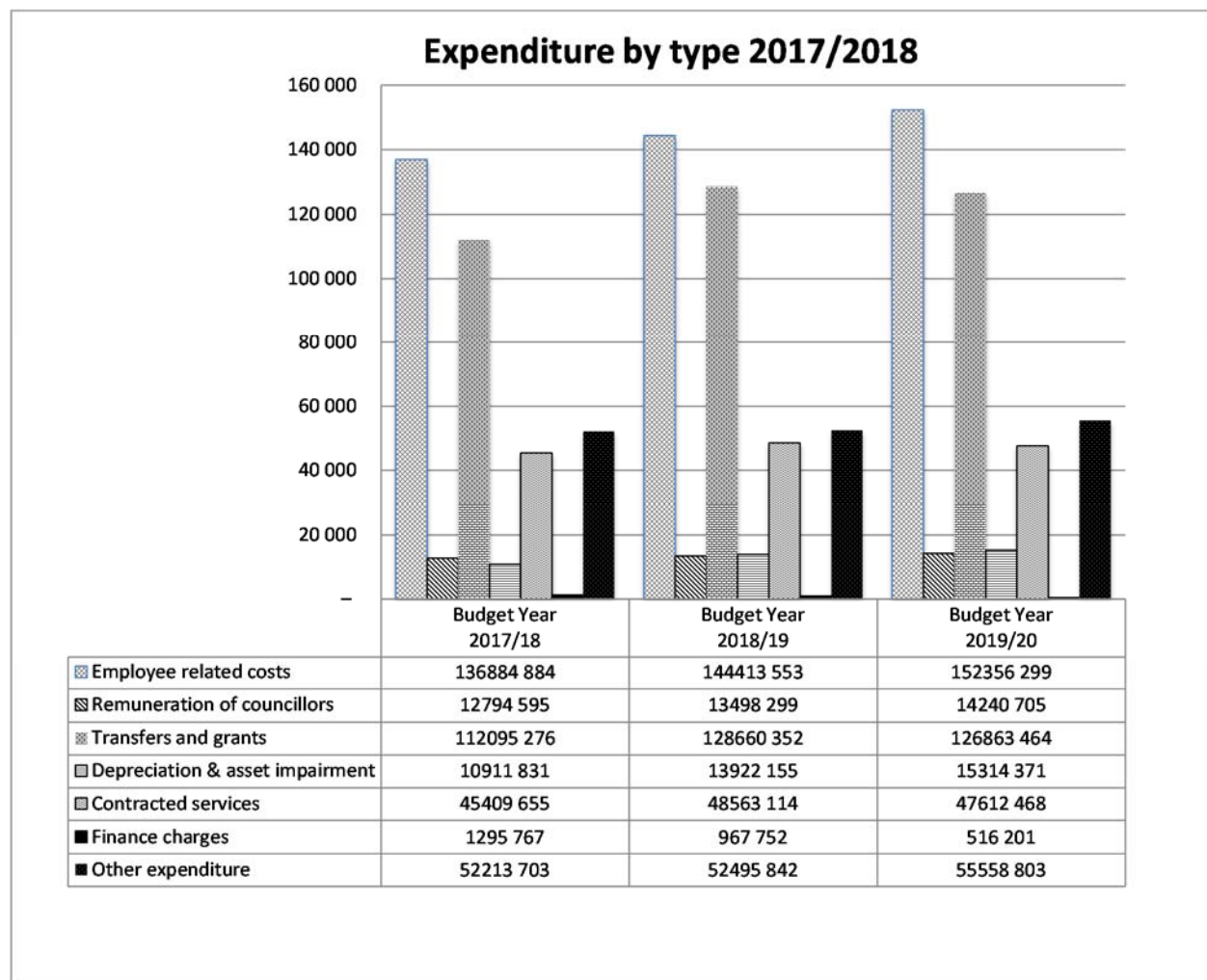


Figure 2 Expenditure by major type

5. Transfers and grants is the main expenditure type, which are the Contribution to Local Municipalities an amounts to R112,095 million for the 2017/18 financial year.

The Contribution to Local Municipalities can be summarised below.

Table 13 Contributions to Local Municipalities per municipality

The following table illustrates the contribution for local municipalities for the 2017/18, 2018/19 and 2019/20 financial years:

DC31 Nkangala - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Non-Cash Transfers to other municipalities											
MP311 Victor Khanye	1	12 958	10 767	16 665	23 580	29 058	29 058	12 530			
MP312 Emalahleni		72 141	42 340	23 933	26 285	16 872	16 872	7 275			
MP313 Steve Tshwele		39 843	5 345	38 223	20 033	18 358	18 358	7 916			
MP314 Emakhaseni		25 347	9 300	21 564	33 479	48 026	48 026	20 709			
MP315 Thembisile Hani		59 665	30 998	21 523	42 710	50 543	50 543	21 795			
MP316 Dr JS Moroka		27 592	25 887	36 619	23 543	43 182	43 182	18 621			
DC31 Nkangala (Cross boundary projects)		(6 533)	1 446	18 822	36 286	34 304	34 604	14 922			
Total Non-Cash Transfers To Municipalities:		231 013	126 083	177 349	205 917	240 344	240 644	103 768	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		231 013	126 083	177 349	205 917	240 344	240 644	103 768	-	-	-
TOTAL TRANSFERS AND GRANTS	6	231 013	126 083	177 349	205 917	240 344	240 644	103 768	-	-	-

DC31 Nkangala - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Non-Cash Transfers to other municipalities											
DR JS MOROKA Local municipality	1								10 291	12 152	21 569
EMAKHAZENI Local municipality									22 033	14 732	16 029
EMALAHLENI Local municipality									21 481	24 663	12 044
STEVE TSHWETE Local municipality									883	18 654	21 712
THEMBISILE HANI Local municipality									20 172	20 153	20 458
VICTOR KHANYE Local municipality									12 990	10 768	11 814
NKANGALA DC31 cross boundary projects									24 245	27 538	23 237
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	112 095	128 660	126 863
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	112 095	128 660	126 863
TOTAL TRANSFERS AND GRANTS	6	-	-	-	-	-	-	-	112 095	128 660	126 863

6. Employee related costs and contribution to local municipalities are the main cost drivers within the district.

Table 14 MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

DC31 Nkangala - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
Capital expenditure - Vote	1										
Multi-year expenditure to be appropriated	2										
Vote 1 - Council General and Executive		-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager Town Secretary and Chief Executive Officer		-	-	-	-	-	-	-	-	-	-
Vote 3 - Finance		-	-	-	-	-	-	-	-	-	-
Vote 4 - Social Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Local Economic Development		-	-	-	-	-	-	-	-	-	-
Vote 6 - Development and Planning		-	-	-	-	-	-	-	-	-	-
Vote 7 - Technical Services		-	-	-	-	-	-	-	-	-	-
Vote 8 - Corporate services		-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7										
Single-year expenditure to be appropriated	2										
Vote 1 - Council General and Executive		48	2 002	1 468	150	510	-	-	-	-	-
Vote 2 - Municipal Manager Town Secretary and Chief Executive Officer		-	-	76	-	-	-	-	-	-	-
Vote 3 - Finance		-	168	64	400	365	365	6	-	-	-
Vote 4 - Social Services		21 929	21 362	19 332	750	19 364	19 283	13 816	-	-	-
Vote 5 - Local Economic Development		-	-	53	20	20	20	-	-	-	-
Vote 6 - Development and Planning		-	21	114	50	-	-	-	-	-	-
Vote 7 - Technical Services		-	-	193	1 500	658	658	296	-	-	-
Vote 8 - Corporate services		246	1 571	1 014	5 180	17 842	17 562	9 417	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		22 223	25 124	22 314	8 050	38 759	37 888	23 535	-	-	-
Total Capital Expenditure - Vote		22 223	25 124	22 314	8 050	38 759	37 888	23 535	-	-	-
Capital Expenditure - Standard											
Governance and administration		294	3 742	2 804	7 230	19 375	19 675	9 719	-	-	-
Executive and council		48	2 002	1 527	150	510	510	-	-	-	-
Budget and treasury office		-	168	81	400	365	365	6	-	-	-
Corporate services		246	1 571	1 196	6 680	18 500	18 800	9 713	-	-	-
Community and public safety		21 929	21 362	19 332	750	19 364	19 283	13 816	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		21 929	21 332	17 732	-	18 277	18 277	12 989	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	30	1 600	750	1 086	1 005	828	-	-	-
Economic and environmental services		-	21	178	70	20	20	-	-	-	-
Planning and development		-	21	178	70	20	20	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	22 223	25 124	22 314	8 050	38 759	38 978	23 535	-	-	-
Funded by:											
National Government		-	-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	-	-	-	-	-	-	-	-	-	-
Public contributions & donations	5	-	527	-	-	-	-	-	-	-	-
Borrowing	6	-	788	-	-	-	-	-	-	-	-
Internally generated funds		22 223	23 810	22 314	8 050	38 759	38 978	23 535	-	-	-
Total Capital Funding	7	22 223	25 124	22 314	8 050	38 759	38 978	23 535	-	-	-

DC31 Nkangala - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Council General		-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 3 - Manager Finance		-	-	-	-	-	-	-	-	-	-
Vote 4 - Manager Social Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Local Economic Development Unit		-	-	-	-	-	-	-	-	-	-
Vote 6 - Development and Planning Unit		-	-	-	-	-	-	-	-	-	-
Vote 7 - Manager Technical Services		-	-	-	-	-	-	-	-	-	-
Vote 8 - Manager Corporate services		-	-	-	-	-	-	-	-	-	-
Vote 9 - null		-	-	-	-	-	-	-	-	-	-
Vote 10 - null		-	-	-	-	-	-	-	-	-	-
Vote 11 - null		-	-	-	-	-	-	-	-	-	-
Vote 12 - null		-	-	-	-	-	-	-	-	-	-
Vote 13 - null		-	-	-	-	-	-	-	-	-	-
Vote 14 - null		-	-	-	-	-	-	-	-	-	-
Vote 15 - null		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - Council General		-	-	-	-	-	-	-	1 800	100	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	10 305	2 800	2 700
Vote 3 - Manager Finance		-	-	-	-	-	-	-	50	60	65
Vote 4 - Manager Social Services		-	-	-	-	-	-	-	9 350	940	950
Vote 5 - Local Economic Development Unit		-	-	-	-	-	-	-	-	-	-
Vote 6 - Development and Planning Unit		-	-	-	-	-	-	-	42	-	-
Vote 7 - Manager Technical Services		-	-	-	-	-	-	-	1 500	1 700	1 900
Vote 8 - Manager Corporate services		-	-	-	-	-	-	-	6 338	4 850	320
Vote 9 - null		-	-	-	-	-	-	-	-	-	-
Vote 10 - null		-	-	-	-	-	-	-	-	-	-
Vote 11 - null		-	-	-	-	-	-	-	-	-	-
Vote 12 - null		-	-	-	-	-	-	-	-	-	-
Vote 13 - null		-	-	-	-	-	-	-	-	-	-
Vote 14 - null		-	-	-	-	-	-	-	-	-	-
Vote 15 - null		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	-	-	-	-	-	-	29 385	10 450	5 935
Total Capital Expenditure - Vote		-	-	-	-	-	-	-	29 385	10 450	5 935
Capital Expenditure - Functional											
Governance and administration		-	-	-	-	-	-	-	18 493	7 810	3 085
Executive and council		-	-	-	-	-	-	-	1 800	100	-
Finance and administration		-	-	-	-	-	-	-	16 673	7 710	3 085
Internal audit		-	-	-	-	-	-	-	20	-	-
Community and public safety		-	-	-	-	-	-	-	9 320	940	950
Community and social services		-	-	-	-	-	-	-	840	870	950
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	5 880	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	2 600	70	-
Economic and environmental services		-	-	-	-	-	-	-	1 572	1 700	1 900
Planning and development		-	-	-	-	-	-	-	1 542	1 700	1 900
Road transport		-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	30	-	-
Trading services		-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	-	-	-	-	-	-	-	29 385	10 450	5 935
Funded by:											
National Government		-	-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	-	-	-	-	-	-	-	-	-	-
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	29 385	10 450	5 935
Total Capital Funding	7	-	-	-	-	-	-	-	29 385	10 450	5 935

DC31 Nkangala - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Capital expenditure - Municipal Vote											
Single-year expenditure appropriation	2										
Vote 1 - Council General and Executive		48	2 002	1 468	150	510	-	-	-	-	-
1.1 - Mayor and Council		48	2 002	1 468	150	510	-	-	-	-	-
Vote 2 - Municipal Manager Town Secretary and Chief		-	-	76	-	-	-	-	-	-	-
2.1 - Finance and Administration: Core Function: Risk		-	-	17	-	-	-	-	-	-	-
2.2 - Internal Audit: Core Function: Governance Funct		-	-	-	-	-	-	-	-	-	-
2.3 - Core Function: Marketing Customer Relations Pu		-	-	-	-	-	-	-	-	-	-
2.4 - Core Function: Support to Local Municipalities: S		-	-	-	-	-	-	-	-	-	-
2.5 - Core Function: Municipal Manager Town Secretar		-	-	59	-	-	-	-	-	-	-
2.6 - Core Function: Administrative and Corporate Sup		-	-	-	-	-	-	-	-	-	-
2.7 - Finance and Administration: Core Function: Lega		-	-	-	-	-	-	-	-	-	-
Vote 3 - Finance		-	168	64	400	365	365	6	-	-	-
3.1 - Core Function: Finance: Data Processing		-	-	14	-	-	-	-	-	-	-
3.2 - Finance and Administration: Core Function: Asse		-	-	-	-	-	-	-	-	-	-
3.3 - Finance and Administration: Core Function: Financ		-	168	50	400	365	365	6	-	-	-
3.4 - Core Function - Treasury Office		-	-	-	-	-	-	-	-	-	-
3.5 - Core Function - Supply Chain Management		-	-	-	-	-	-	-	-	-	-
3.6 - Core Function: Administrative and Corporate Sup		-	-	-	-	-	-	-	-	-	-
3.7 - Core Function: Budget and Treasury Office: Budge		-	-	-	-	-	-	-	-	-	-
3.8 - Core Function: Budget and Treasury Office: Cred		-	-	-	-	-	-	-	-	-	-
3.9 - Core Function: Budget and Treasury Office: Proje		-	-	-	-	-	-	-	-	-	-
Vote 4 - Social Services		21 929	21 362	19 332	750	19 364	19 283	13 816	-	-	-
4.1 - Non-core Function: Population Development: Tra		-	-	-	-	-	-	-	-	-	-
4.2 - Non-core Function: Population Development: Yo		-	-	-	-	-	-	-	-	-	-
4.3 - Non-core Function: Population Development: So		-	-	-	-	-	-	-	-	-	-
4.4 - Other - Disaster Management (not Civil Defence)		-	-	-	-	-	-	-	-	-	-
4.5 - Public Safety: Core Function: Fire Fighting and P		21 929	21 332	17 732	-	18 277	18 277	12 989	-	-	-
4.6 - Core Function: Pollution Control		-	-	-	-	-	-	-	-	-	-
4.7 - Health: Core Function: Health Services		-	30	1 600	750	1 086	1 005	828	-	-	-
Vote 5 - Local Economic Development		-	-	53	20	20	20	-	-	-	-
5.1 - Other: Core Function: Tourism		-	-	-	-	-	-	-	-	-	-
5.2 - Planning and Development: Core Function: Econ		-	-	53	20	20	20	-	-	-	-
5.3 - Core Function: Economic Development/Planning:		-	-	-	-	-	-	-	-	-	-
Vote 6 - Development and Planning		-	21	114	50	-	-	-	-	-	-
6.1 - Core Function: Cemeteries Funeral Parlours and C		-	-	-	-	-	-	-	-	-	-
6.2 - Core Function: Project Management Unit: Project		-	-	-	-	-	-	-	-	-	-
6.3 - Planning and Development: Core Function: Town		-	21	21	50	-	-	-	-	-	-
6.4 - Planning and Development: Core Function: Corp		-	-	93	-	-	-	-	-	-	-
Vote 7 - Technical Services		-	-	193	1 500	658	658	296	-	-	-
7.1 - Core Function: Roads: Roads		-	-	-	-	-	-	-	-	-	-
7.2 - Core Function: Development Facilitation: Region		-	-	11	-	-	-	-	-	-	-
7.3 - Core Function: Property Services: Property Servi		-	-	182	1 500	658	658	296	-	-	-
Vote 8 - Corporate services		246	1 571	1 014	5 180	17 842	17 562	9 417	-	-	-
8.1 - Core Function: Marketing Customer Relations Pu		-	-	-	-	-	-	-	-	-	-
8.2 - Finance and Administration: Core Function: Hum		-	-	-	30	30	30	-	-	-	-
8.3 - Finance and Administration: Core Function: Infor		-	-	512	4 650	15 689	15 532	9 233	-	-	-
8.4 - Core Function: Administrative and Corporate Sup		246	1 571	502	500	2 123	2 000	183	-	-	-
Capital single-year expenditure sub-total		22 223	25 124	22 314	8 050	38 759	37 888	23 535	-	-	-
Total Capital Expenditure		22 223	25 124	22 314	8 050	38 759	37 888	23 535	-	-	-

DC31 Nkangala - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1										
<u>Capital expenditure - Municipal Vote</u>											
<u>Capital expenditure - Municipal Vote</u>											
<u>Single-year expenditure appropriation</u>	2										
Vote 1 - Council General Executive Mayor and Council		-	-	-	-	-	-	-	1 800	100	-
Vote 2 - Municipal Manager Risk Management Internal Audit Public Participation Support Unit Municipal Manager Performance Management Legal Services Information Technology		-	-	-	-	-	-	-	10 305	2 800	2 700
Vote 3 - Manager Finance Finance Supply Chain Management Budget Office Treasury Office		-	-	-	-	-	-	-	50	60	65
Vote 4 - Manager Social Services Transversal Issues Youth Services Social Services Disaster Management Fire Fighting and Protection Pollution Control Health Services		-	-	-	-	-	-	-	9 350	940	950
Vote 5 - Local Economic Development Unit Tourism LED EPWP		-	-	-	-	-	-	-	-	-	-
Vote 6 - Development and Planning Unit Town Planning IDP		-	-	-	-	-	-	-	42	-	-
Vote 7 - Manager Technical Services Development Facilitation: Regional Planning		-	-	-	-	-	-	-	1 500	1 700	1 900
Vote 8 - Manager Corporate services Public Liaison Human Resources Administration Property Services Corporate Support		-	-	-	-	-	-	-	6 338	4 850	320
Total Capital Expenditure		-	-	-	-	-	-	-	29 385	10 450	5 935

Explanatory notes to Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

1. Table A5 is a breakdown of the capital programme 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.
2. The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations. In relation to multi-year appropriations, for 2017/18 R29,385 million has been allocated of the total budget for capital expenditure and R10,450 million and R5,935 million for the 2018/19 and 2019/20 financial years respectively. The budget appropriations for the two outer years are indicative allocations based on the departmental business plans as informed by the IDP and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives of the District. For the purpose of funding assessment of the MTREF.
3. The capital programme is funded from internally generated funds from current year surpluses and accumulated surpluses.

Table 15 MBRR Table A6 - Budgeted Financial Position

DC31 Nkangala - Table A6 Budgeted Financial Position

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
ASSETS											
Current assets											
Cash		6 213	24 971	4 252	5 956	5 956	3 149	3 070			
Call investment deposits	1	395 570	444 065	458 096	419 820	358 353	405 662	493 256	-	-	-
Consumer debtors	1	-	-	144	23	23	23	186	-	-	-
Other debtors		23 530	15 815	25 429	7 806	7 806	18 793	5 590			
Current portion of long-term receivables		-	-	-	-	-	-	-			
Inventory	2	165 757	122 129	68 653	85 000	85 000	53 703	68 653			
Total current assets		591 070	606 980	556 574	518 604	457 138	481 331	570 756	-	-	-
Non current assets											
Long-term receivables		-	-	-	-	-	-	-			
Investments		33 756	-	40 862	39 800	39 800	44 336	40 862			
Investment property		-	-	-	-	-	-	-			
Investment in Associate		-	-	-	-	-	-	-			
Property, plant and equipment	3	98 566	115 736	135 418	156 862	187 061	164 528	145 896	-	-	-
Agricultural		-	-	-	-	-	-	-			
Biological		-	-	-	-	-	-	-			
Intangible		851	757	583	662	662	758	522			
Other non-current assets		-	-	-	-	-	-	-			
Total non current assets		133 174	116 492	176 863	197 324	227 523	209 622	187 280	-	-	-
TOTAL ASSETS		724 243	723 473	733 438	715 928	684 661	690 953	758 036	-	-	-
LIABILITIES											
Current liabilities											
Bank overdraft	1	-	-	-	-	-	-	-			
Borrowing	4	6 659	3 738	3 671	1 703	5 567	3 569	1 760	-	-	-
Consumer deposits		-	-	14	-	-	21	13			
Trade and other payables	4	59 387	44 425	36 715	26 899	26 899	26 899	25 256	-	-	-
Provisions		167	174	471	-	-	471	359			
Total current liabilities		66 213	48 337	40 872	28 602	32 465	30 960	27 388	-	-	-
Non current liabilities											
Borrowing		27 904	11 283	7 930	9 537	9 537	4 310	7 805	-	-	-
Provisions		13 819	14 752	18 231	15 895	15 895	18 231	18 240	-	-	-
Total non current liabilities		41 723	26 036	26 161	25 432	25 432	22 540	26 045	-	-	-
TOTAL LIABILITIES		107 936	74 373	67 033	54 034	57 897	53 500	53 433	-	-	-
NET ASSETS	5	616 307	649 100	666 405	661 895	626 763	637 452	704 603	-	-	-
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		616 307	649 100	666 405	661 895	626 533	637 452	704 603			
Reserves	4	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	616 307	649 100	666 405	661 895	626 533	637 452	704 603	-	-	-

DC31 Nkangala - Table A6 Budgeted Financial Position

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
ASSETS											
Current assets											
Cash									2 512	5 081	3 534
Call investment deposits	1	-	-	-	-	-	-	-	382 754	347 949	320 010
Consumer debtors	1	-	-	-	-	-	-	-	-	-	-
Other debtors									5 590	5 130	5 306
Current portion of long-term receivables									-	-	-
Inventory	2								195 703	184 489	152 643
Total current assets		-	-	-	-	-	-	-	586 559	542 649	481 492
Non current assets											
Long-term receivables									-	-	-
Investments									44 847	49 219	54 018
Investment property									-	-	-
Investment in Associate									-	-	-
Property, plant and equipment	3	-	-	-	-	-	-	-	180 029	176 557	167 178
Agricultural									-	-	-
Biological									-	-	-
Intangible									3 241	2 232	1 123
Other non-current assets									-	-	-
Total non current assets		-	-	-	-	-	-	-	228 117	228 009	222 318
TOTAL ASSETS		-	-	-	-	-	-	-	814 676	770 658	703 810
LIABILITIES											
Current liabilities											
Bank overdraft	1								-	-	-
Borrowing	4	-	-	-	-	-	-	-	3 303	1 793	289
Consumer deposits									-	-	-
Trade and other payables	4	-	-	-	-	-	-	-	26 899	27 413	28 695
Provisions									471	598	495
Total current liabilities		-	-	-	-	-	-	-	30 673	29 804	29 479
Non current liabilities											
Borrowing									2 043	250	578
Provisions									20 817	22 970	25 949
Total non current liabilities		-	-	-	-	-	-	-	22 860	23 221	26 527
TOTAL LIABILITIES		-	-	-	-	-	-	-	53 533	53 025	56 006
NET ASSETS	5	-	-	-	-	-	-	-	761 143	717 633	647 805
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)									761 143	717 633	647 805
Reserves	4	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	-	-	-	-	-	-	-	761 143	717 633	647 805

Explanatory notes to Table A6 - Budgeted Financial Position

1. Table A6 is consistent with international standards of good financial management practice, and improves understandability for councillors and management of the impact of the budget on the statement of financial position (balance sheet).
2. 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.
3. Table A6 is supported by an extensive table of notes (SA3 which can be found on page 102) providing a detailed analysis of the major components of a number of items, including:
 - Call investments deposits;
 - Property, plant and equipment;
 - Trade and other payables;
 - Provisions non-current;
 - Changes in net assets; and
4. 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.
5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an 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. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition the funding compliance assessment is informed directly by forecasting the statement of financial position.

Table 16MBRR Table A7 - Budgeted Cash Flow Statement

DC31 Nkangala - Table A7 Budgeted Cash Flows

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates, penalties & collection charges		-	-	(9 624)	-	-	-	19 735	-	-	-
Service charges		-	-	-	-	-	-	-	-	-	-
Other revenue		10 475	72 376	3 330	691	3 784	2 022	2 859	-	-	-
Government - operating	1	314 592	328 960	334 043	337 235	337 235	337 235	252 033	-	-	-
Government - capital	1	-	-	2 010	2 076	2 076	2 076	2 076	-	-	-
Interest		28 431	32 363	38 235	17 880	25 580	21 580	16 042	-	-	-
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(143 284)	(189 753)	(122 430)	(145 433)	(149 671)	(157 198)	(128 572)	-	-	-
Finance charges		(4 557)	(4 491)	(1 610)	(1 583)	(900)	(993)	(347)	-	-	-
Transfers and Grants	1	(238 779)	(161 930)	(177 349)	(205 917)	(240 344)	(212 238)	(103 768)	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		(33 122)	77 526	66 605	4 949	(22 240)	(7 516)	60 060	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	109	58	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		(2 671)	(2 901)	(4 205)	(1 800)	(1 800)	(3 473)	-	-	-	-
Payments											
Capital assets		(22 223)	(24 597)	(29 181)	(8 050)	(39 339)	(38 978)	(23 535)	-	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(24 894)	(27 389)	(33 329)	(9 850)	(41 139)	(42 451)	(23 535)	-	-	-
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	(2 988)	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	(1)	-	-	-
Payments											
Repayment of borrowing		(6 253)	(19 541)	(3 329)	(1 703)	(1 703)	(3 569)	(2 036)	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(6 253)	(19 541)	(3 329)	(1 703)	(4 691)	(3 569)	(2 037)	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(64 269)	30 597	29 947	(6 604)	(68 071)	(53 537)	34 487	-	-	-
Cash/cash equivalents at the year begin:	2	466 052	401 783	432 401	432 380	432 380	462 348	462 348	-	-	-
Cash/cash equivalents at the year end:	2	401 783	432 380	462 348	425 775	364 309	408 811	496 835	-	-	-

DC31 Nkangala - Table A7 Budgeted Cash Flows

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates									-	-	-
Service charges									-	-	-
Other revenue									1 170	1 246	1 320
Government - operating	1								344 488	347 966	355 394
Government - capital	1								2 175	2 280	2 408
Interest									25 450	22 459	20 468
Dividends									-	-	-
Payments											
Suppliers and employees									(246 766)	(258 401)	(269 170)
Finance charges									(1 296)	(968)	(516)
Transfers and Grants	1								(112 095)	(128 660)	(126 863)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	-	-	-	-	-	-	13 126	(14 078)	(16 960)
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE									-	-	-
Decrease (increase) in non-current debtors									-	-	-
Decrease (increase) other non-current receivables									-	-	-
Decrease (increase) in non-current investments									(3 984)	(4 373)	(4 799)
Payments											
Capital assets									(29 385)	(10 450)	(5 935)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	-	-	-	-	-	(33 369)	(14 823)	(10 734)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									-	-	-
Borrowing long term/refinancing									-	-	-
Increase (decrease) in consumer deposits									-	-	-
Payments											
Repayment of borrowing									(3 303)	(3 336)	(1 793)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	(3 303)	(3 336)	(1 793)
NET INCREASE/ (DECREASE) IN CASH HELD		-	-	-	-	-	-	-	(23 546)	(32 236)	(29 486)
Cash/cash equivalents at the year begin:	2								408 811	385 266	353 030
Cash/cash equivalents at the year end:	2								385 266	353 030	323 543

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
2. It shows the expected level of cash-in flows versus cash-outflow that is likely to result from the implementation of the budget.
3. It can be seen that the cash levels of the District increased from R462,348 million (2015/2016) over the 2016/17 to R408,811 million and decreases to R385,266 in 2017/18 period and to R353,030 million in 2018/19 and R323,543 in 2019/20 financial years.
4. The approved 2017/18 MTREF provide for a further net decrease in cash of R23,546 million for the 2017/18 financial year resulting in an overall projected positive cash position of R385,266 million at year end.
5. Cash and cash equivalents totals R385,266 million as at the end of the 2017/18 financial year and decreases to R323,543 million by 2019/20.

Table 17 MBRR Table A8 – Cash Backed Reserves/Accumulated Surplus Reconciliation

DC31 Nkangala - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Cash and investments available											
Cash/cash equivalents at the year end	1	401 783	432 380	462 348	425 775	364 309	408 811	496 835	-	-	-
Other current investments > 90 days		(0)	36 657	0	-	-	0	(509)	-	-	-
Non current assets - Investments	1	33 756	-	40 862	39 800	39 800	44 336	40 862	-	-	-
Cash and investments available:		435 539	469 037	503 211	465 575	404 109	453 147	537 189	-	-	-
Application of cash and investments											
Unspent conditional transfers		1 000	3 994	-	-	-	-	1 785	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	(49 073)	(289 464)	83 294	19 070	19 070	8 083	(22 171)	-	-	-
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		(48 073)	(285 470)	83 294	19 070	19 070	8 083	(20 386)	-	-	-
Surplus(shortfall)		483 612	754 506	419 916	446 506	385 039	445 065	557 576	-	-	-

DC31 Nkangala - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Cash and investments available											
Cash/cash equivalents at the year end	1	-	-	-	-	-	-	-	385 266	353 030	323 543
Other current investments > 90 days		-	-	-	-	-	-	-	(0)	(0)	(0)
Non current assets - Investments	1	-	-	-	-	-	-	-	44 847	49 219	54 018
Cash and investments available:		-	-	-	-	-	-	-	430 112	402 249	377 561
Application of cash and investments											
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	-	-	-	-	-	-	-	21 309	22 283	23 390
Other provisions		-	-	-	-	-	-	-	21 288	23 568	26 444
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		-	-	-	-	-	-	-	42 596	45 851	49 834
Surplus(shortfall)		-	-	-	-	-	-	-	387 516	356 397	327 728

Explanatory notes to Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. 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.
3. 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".
4. Non-compliance with section 18 of the MFMA is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded.
5. From the table it can be seen that for the period 2017/18 to 2019/20 the surplus stabilises to R327,728 million.
6. Considering the requirements of section 18 of the MFMA, it can be concluded that the adopted 2017/18 MTREF was sufficiently funded.
7. As part of the budgeting and planning guidelines that informed the compilation of the 2017/18 MTREF the end objective of the medium-term framework was to ensure the budget is funded aligned to section 18 of the MFMA.

Table 18 MBRR Table A9 - Asset Management

DC31 Nkangala - Table A9 Asset Management

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	22 223	25 124	22 314	8 050	39 339	38 978	-	-	-
Infrastructure - Road transport		-	-	-	350	1 850	1 850	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	350	1 850	1 850	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	1 090	1 090	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	20 661	25 124	22 314	7 700	36 049	35 688	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		1 561	-	-	-	350	350	-	-	-
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	-	-	-	350	1 850	1 850	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	350	1 850	1 850	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	1 090	1 090	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	20 661	25 124	22 314	7 700	36 049	35 688	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		1 561	-	-	-	350	350	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	22 223	25 124	22 314	8 050	39 339	38 978	-	-	-
ASSET REGISTER SUMMARY - PPE (WDV)										
Infrastructure - Road transport	5	1 711	2 012	1 917	-	-	-	-	-	-
Infrastructure - Electricity		412	381	1 296	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		2 123	2 393	3 213	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		96 482	113 266	132 205	156 862	188 151	164 528	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		851	757	583	662	662	758	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	99 457	116 416	136 001	157 524	188 813	165 286	-	-	-
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		8 312	7 910	9 566	9 585	9 959	9 693	-	-	-
Repairs and Maintenance by Asset Class	3	54 886	17 545	6 721	7 173	6 210	4 854	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6.7	54 886	17 545	6 721	7 173	6 210	4 854	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		63 199	25 456	16 287	16 758	16 169	14 548	-	-	-
<i>Renewal of Existing Assets as % of total capex</i>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<i>Renewal of Existing Assets as % of deprecn"</i>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<i>R&M as a % of PPE</i>		55.7%	15.2%	5.0%	4.6%	3.3%	3.0%	0.0%	0.0%	0.0%
<i>Renewal and R&M as a % of PPE</i>		55.0%	15.0%	5.0%	5.0%	3.0%	3.0%	0.0%	0.0%	0.0%

DC31 Nkangala - Table A9 Asset Management										
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium	Term Revenue & Expenditure Framework	
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
CAPITAL EXPENDITURE										
Total New Assets	1	-	-	-	-	-	-	29 385	10 450	5 935
Community Facilities		-	-	-	-	-	-	2 000	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	2 000	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	4 350	4 500	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	4 350	4 500	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	2 750	-	-
Intangible Assets		-	-	-	-	-	-	2 750	-	-
Computer Equipment		-	-	-	-	-	-	2 800	2 800	2 700
Furniture and Office Equipment		-	-	-	-	-	-	5 995	450	335
Machinery and Equipment		-	-	-	-	-	-	8 390	1 000	1 000
Transport Assets		-	-	-	-	-	-	3 100	1 700	1 900
Total Upgrading of Existing Assets	6	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	2 000	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	2 000	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	4 350	4 500	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	4 350	4 500	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	2 750	-	-
Intangible Assets		-	-	-	-	-	-	2 750	-	-
Computer Equipment		-	-	-	-	-	-	2 800	2 800	2 700
Furniture and Office Equipment		-	-	-	-	-	-	5 995	450	335
Machinery and Equipment		-	-	-	-	-	-	8 390	1 000	1 000
Transport Assets		-	-	-	-	-	-	3 100	1 700	1 900
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		-	-	-	-	-	-	29 385	10 450	5 935
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Roads Infrastructure								1 635	1 353	1 043
Storm water Infrastructure								-	-	-
Electrical Infrastructure								1 215	1 134	1 046
Infrastructure								2 850	2 488	2 089
Community Facilities								38 358	37 233	38 095
Sport and Recreation Facilities								-	-	-
Community Assets								38 358	37 233	38 095
Investment properties								-	-	-
Operational Buildings								84 054	85 882	80 844
Housing								-	-	-
Other Assets								84 054	85 882	80 844
Licences and Rights								3 241	2 232	1 123
Intangible Assets								3 241	2 232	1 123
Computer Equipment								4 640	4 737	4 462
Furniture and Office Equipment								9 796	9 468	8 947
Machinery and Equipment								13 926	12 835	11 535
Transport Assets								26 405	23 915	21 205
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5							183 270	178 789	168 300
EXPENDITURE OTHER ITEMS										
Depreciation	7							10 912	13 922	15 314
Repairs and Maintenance by Asset Class	3							16 341	18 005	16 784
Investment properties								-	-	-
Operational Buildings								2 433	2 633	2 633
Other Assets								2 433	2 633	2 633
Licences and Rights								6 870	7 117	7 358
Intangible Assets								6 870	7 117	7 358
Computer Equipment								500	1 000	1 000
Furniture and Office Equipment								-	-	-
Machinery and Equipment								6 538	7 254	5 793
Transport Assets								-	-	-
TOTAL EXPENDITURE OTHER ITEMS								27 253	31 927	32 099
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<i>Renewal and upgrading of Existing Assets as % of deprec</i>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<i>R&M as a % of PPE</i>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	9.1%	10.2%	10.0%
<i>Renewal and upgrading and R&M as a % of PPE</i>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	9.0%	10.0%	10.0%

Explanatory notes to Table A9 - Asset Management

1. Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.
2. National Treasury has recommended that municipalities should allocate at least 40 per cent of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 4 - 8 per cent of PPE. The District does not meet both these recommendations as the District move into new office buildings in 2006.

Part 2 – Supporting Documentation

2.1 Overview of the annual budget process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The Budget Steering Committee consists of the MMC for Finance, MMC for Technical Services, Municipal Manager and senior officials of the municipality meeting under the chairpersonship of the Executive Mayor.

The primary aims of the Budget Steering Committee are to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the District's IDP and the budget, taking into account the need to protect the financial sustainability of municipality;
- that the municipality's revenue strategies ensure that the cash resources needed to deliver services are available; and
- that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

2.1.1 Budget Process Overview

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year a time schedule that sets out the process to revise the IDP and prepare the budget.

The Mayor tabled in Council the required the IDP and budget time schedule on 26 April 2016. Key dates applicable to the process were:

- **August 2016**—Joint strategic planning session of the Mayoral Committee and Executive Management. Aim: to review past performance trends of the capital and operating budgets, the economic realities and to set the prioritisation criteria for the compilation of the 2016/17 MTREF;
- **25 August 2016** – Council adopted a roll-over budget for 2016/17.
- **January and February 2017**—Detail departmental budget proposals (capital and operating) submitted to the Budget and Treasury Office for consolidation and assessment against the financial planning guidelines;
- **6 to 12 February 2017** - Review of the financial strategy and key economic and financial planning assumptions by the Budget Steering Committee. This included financial forecasting and scenario considerations;
- **25 January 2017** - Council considered the 2016/17 Mid-year Review;
- **22 February 2017** - Council considers the 2016/17 Adjustments Budget;

- **2 March 2017** - Recommendations of the Mayoral Committee are communicated to the Budget Steering Committee, and on to the respective departments. The draft 2017/18 MTREF is revised accordingly;
- **28 March 2017** - Tabling in Council of the draft 2017/18 IDP and 2017/18 MTREF to Mayoral committee;
- **30 March 2017** - Tabling in Council of the draft 2017/18 IDP and 2017/18 MTREF for public consultation;
- **6 - 7 Apr 2017** – IDP and Budget Indaba;
- **19 April 2017** - Closing date for written comments;
- **14 to 22 April 2017**–finalisation of the 2017/18 IDP and 2016/17 MTREF, taking into consideration comments received from the public, comments from National Treasury, and updated information from the most recent Division of Revenue Bill and financial framework; and
- **26 April 2017** – Budget stakeholder report back meeting
- **24 May 2017** – Submission of final 2017/18 MTREF to Mayoral Committee for adoption
- **31 May 2017** - Submission of the final 2017/18 MTREF before Council for consideration and approval.

2.1.2 IDP and Service Delivery and Budget Implementation Plan

Council is going to adopt a new IDP for 2017/18 to 2021/22. The IDP will be submitted to Council for approval on the 29 March 2017.

The District's IDP is its principal strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is rolled out into objectives, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan. The Process Plan applicable to the fourth revision cycle included the following key IDP processes and deliverables:

- Registration of community needs;
- Compilation of departmental business plans including key performance indicators and targets;
- Financial planning and budgeting process;
- Public participation process;
- Compilation of the SDBIP, and
- The review of the performance management and monitoring processes.

The IDP has been taken into a business and financial planning process leading up to the 2017/18 MTREF, based on the approved 2016/17 MTREF, Mid-year Review and adjustments budget. The business planning process has subsequently been refined in the light of current economic circumstances and the resulting revenue projections.

With the compilation of the 2017/18 MTREF, each department/function had to review the business planning process, including the setting of priorities and targets after reviewing the mid-year and third quarter performance against the 2016/17 Departmental Service Delivery and Budget Implementation Plan. Business planning links back to priority needs and master planning, and essentially informed the detail operating budget appropriations and three-year capital programme.

2.1.3 Financial Modelling and Key Planning Drivers

As part of the compilation of the 2017/18 MTREF, extensive financial modelling was undertaken to ensure affordability and long-term financial sustainability. The following key factors and planning strategies have informed the compilation of the 2017/18 MTREF:

- District growth
- Policy priorities and strategic objectives
- Asset maintenance
- Economic climate and trends (i.e. inflation, household debt, migration patterns)
- Performance trends
- The approved 2016/17 adjustments budget and performance against the SDBIP
- Cash Flow Management Strategy
- Debtor payment levels
- Investment possibilities
- Improved and sustainable service delivery

In addition to the above, the strategic guidance given in National Treasury's MFMA Circulars 51, 54, 55, 58, 66, 67, 70, 72, 74, 75, 78, 85 & 86 has been taken into consideration in the planning and prioritisation process.

2.1.4 Community Consultation

The draft 2017/18 MTREF as tabled before Council on 29 March 2017 for community consultation will be published on the municipality's website, and hard copies will be made available at customer care offices, municipal notice boards and various libraries.

All documents in the appropriate format (electronic and printed) will be provided to National Treasury, and other national and provincial departments in accordance with section 23 of the MFMA, to provide an opportunity for them to make inputs.

Local Municipalities were utilised to facilitate the community consultation process from January to March 2017, and included six public briefing sessions and the IDP and Budget Indaba on the 6 - 7 April 2017. The applicable dates and venues was published in all the local newspapers and on average attendance amounted 50 to 100 per meeting. This is up on the previous year's process. This can be attributed to the additional initiatives that were launched during the consultation process, including the specific targeting of ratepayer associations. Individual sessions were scheduled with organised business and Imbizo's were held to further ensure transparency and interaction. Other stakeholders involved in the consultation included churches, non-governmental institutions and community-based organisations.

Submissions received during the community consultation process and additional information regarding revenue and expenditure and individual capital projects will be addressed, and where relevant considered as part of the finalisation of the 2017/18 MTREF. Feedback and responses to the submissions received are available on request. The following are some of the issues and concerns raised as well as comments received during the consultation process:

The District had a special meeting with the Troika and Municipal Managers of the local municipalities on the 2 May 2017 to discuss the allocation to their respective municipalities. The budget was adjusted in accordance with written responses to reprioritise their allocation for Emakhazeni, Emalahleni and Dr JS Moroka municipalities. The allocations for the Steve Tshwete, Victor Khanye and Themibisile Hani local municipalities remained unchanged.

Additional to the above a special technical steering committee was held to cut back on operations and on cross boundary projects to accommodate the shortfall created by the change in actual salary increase from 7.1 to 7.36%, the additional posts for the Dr JS Moroka Fire Station, and the changes in the DORA allocation

The District received a written response to our draft budget from the Provincial Treasury to which the District has responded. A copy of the review report and written response are attached as annexure Page . The Provincial Treasury cancelled their budget engagement meeting scheduled for 18 May 2017, indicated that

“The reason for cancellation of the engagement is that your municipality has comprehensively responded to our minor findings on the tabled budget assessment report, and that there are no critical issues or matter arising from the assessment report that necessitate a formal engagement meeting.”

No other comments was received on the table draft budget

2.2 Overview of alignment of annual budget with IDP

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realized through a credible integrated developmental planning process.

Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area. Applied to the District, issues of national and provincial importance should be reflected in the IDP of the municipality. A clear understanding of such intent is therefore imperative to ensure that the District strategically complies with the key national and provincial priorities.

The aim of this revision cycle was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, also reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities, policies and strategies and the District's response to these requirements.

The national and provincial priorities, policies and strategies of importance include amongst others:

- Green Paper on National Strategic Planning of 2009;
- Government Programme of Action;
- Development Facilitation Act of 1995;
- Provincial Growth and Development Strategy (GGDS);
- National and Provincial spatial development perspectives;
- Relevant sector plans such as transportation, legislation and policy;
- National Key Performance Indicators (NKPIs);
- Accelerated and Shared Growth Initiative (ASGISA);
- National 2014 Vision;
- National Spatial Development Perspective (NSDP);
- The National Priority Outcomes and
- The National Development Plan.

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner which is consistent with its IDP. The following table highlights the IDP's six strategic objectives for the 2017/18 MTREF and further planning refinements that have directly informed the compilation of the budget:

IDP Strategic Objectives

- Local Economic Development
- Infrastructure Development and Service Delivery
- Institutional Development and Municipal Transformation
- Good Governance and Public Participation
- Build more united, non-racial, integrated and safer communities;
- Financial Viability
- Ensure more effective, accountable and clean Local Government that works together with National and Provincial Spheres of Government.

In order to ensure integrated and focused service delivery between all spheres of government it was important for the District to align its budget priorities with that of national and provincial government. All spheres of government place a high priority on infrastructure development, economic development and job creation, efficient service delivery, poverty alleviation and building sound institutional arrangements.

Local priorities were identified as part of the IDP review process which is directly aligned to that of the national and provincial priorities. The key performance areas can be summarised as follows against the five strategic objectives:

1. Provision of quality basic services and infrastructure which includes, amongst others:
 - Provide electricity;
 - Provide water;
 - Provide sanitation;
 - Provide waste removal;
 - Provide housing;
 - Provide roads and storm water;

- Provide public transport;
 - Provide district planning services; and
 - Maintaining the infrastructure of the District.
2. Economic growth and development that leads to sustainable job creation by:
- Ensuring there is a clear structural plan for the District;
 - Ensuring planning processes function in accordance with set timeframes;
 - Facilitating the use of labour intensive approaches in the delivery of services and the building of infrastructure.
- 3.1 Fight poverty and build clean, healthy, safe and sustainable communities:
- Working with strategic partners such as SAPS to address crime;
 - Ensuring safe working environments
 - Promote viable, sustainable communities through proper zoning; and
 - Promote environmental sustainability by protecting wetlands and key open spaces.
 - Implementing initiatives to reduce the effect of climate change.
- 3.2 Integrated Social Services for empowered and sustainable communities
- Work with provincial departments to ensure the development of community infrastructure such as schools and clinics is properly coordinated with the informal settlements upgrade programme
4. Foster participatory democracy and Batho Pele principles through a caring, accessible and accountable service by:
- Optimising effective community participation in the ward committee system; and
 - Implementing Batho Pele in the revenue management strategy.
- 5.1 Promote sound governance through:
- Publishing the outcomes of all tender processes on the municipal website
- 5.2 Ensure financial sustainability through:
- Reviewing the use of contracted services
 - Continuing to implement the infrastructure renewal strategy and the repairs and maintenance plan
- 5.3 Optimal institutional transformation to ensure capacity to achieve set objectives
- Review of the organizational structure to optimize the use of personnel;

In line with the MSA, the IDP constitutes a single, inclusive strategic plan for the District. The five-year programme responds to the development challenges and opportunities faced by the District by identifying the key performance areas to achieve the five the strategic objectives mentioned above.

Lessons learned with previous IDP revision and planning cycles as well as changing environments were taken into consideration in the compilation of the IDP, including:

- Strengthening the analysis and strategic planning processes of the District;
- Ensuring better coordination through a programmatic approach and attempting to focus the budgeting process through planning interventions; and
- Strengthening performance management and monitoring systems in ensuring the objectives and deliverables are achieved.

- Multi-year budgeting remains a priority

The 2017/18 MTREF has therefore been directly informed by the IDP revision process and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

Table 19 MBRR Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue

DC31 Nkangala - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand												
Institutional Development and Municipal Transformation		KPI1		-	-		21					
Good Governance and Public Participation		KPI2		-	-		-					
Local Economic Development		KPI3		-	-		2 318					
Financial Viability		KPI4		343 648	365 805		355 543					
Basic service delivery		KPI5		-	-		-					
Spatial Development Analysis		KPI6		890	934		-					
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	344 538	366 739	-	357 882	-	-	-	-	-

DC31 Nkangala - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand												
Institutional Development and Transformation	Competent Innovative and Accountable Team	KPA 1										
Good Governance and Public Participation	Sound Electronic Governance	KPA 2										
Local Economic Development	Inclusive Economic Growth with Sustainable Development	KPA 3										
Financial Viability and Financial Management	Sound Financial Management	KPA 4								373 283	373 951	379 590
Basic Service Delivery and Infrastructure	Healthy Social Environment	KPA 5										
	Sustainable Infrastructure and Service Provisioning	KPA 5										
Spatial Rationale	Integrated regionalised planning	KPA 6										
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	-	-	-	-	-	-	373 283	373 951	379 590

Table 20 MBRR Table SA5 - Reconciliation between the IDP strategic objectives and budgeted operating expenditure

DC31 Nkangala - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand												
Institutional Development and Municipal Transformation		KPI1		71 405	74 700		108 868					
Good Governance and Public Participation		KPI2		-	5		18 335					
Local Economic Development		KPI3		7 508	35 142		33 127					
Financial Viability		KPI4		25 369	29 523		31 030					
Basic service delivery		KPI5		219 042	115 480		223 328					
Spatial Development Analysis		KPI6		94 586	79 097		27 219					
Allocations to other priorities												
Total Expenditure				1	417 909	333 947	-	441 906	-	-	-	-

DC31 Nkangala - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
R thousand													
Institutional Development and Transformation	Competent, Innovative and Accountable Team	KPA 1									259 547	274 778	268 978
Good Governance and Public Participation	Sound Electronic Governance	KPA 2									15 090	15 472	14 637
Local Economic Development	Inclusive Economic Growth with Sustainable Development	KPA 3									17 702	19 000	19 000
Financial Viability and Financial Management	Sound Financial Management	KPA 4									6 094	4 036	3 790
Basic Service Delivery and Infrastructure	Healthy Social Environment	KPA 5									18 081	18 173	30 355
	Sustainable Infrastructure and Service Provisioning	KPA 5									43 158	63 125	68 137
Spatial Rationale	Integrated regionalised planning	KPA 6									11 934	7 938	7 565
Allocations to other priorities													
Total Expenditure				1	-	-	-	-	-	-	371 606	402 521	412 462

Table 21 MBRR Table SA6 - Reconciliation between the IDP strategic objectives and budgeted capital expenditure

DC31 Nkangala - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand												
Institutional Development and Municipal Transformation		A		294	3 574		5 330					
Good Governance and Public Participation		B		-	-		-					
Local Economic Development		C		-	-		20					
Financial Viability		D		-	168		400					
Basic service delivery		E		21 929	21 362		2 250					
Spallal Development Analysis		F		-	21		50					
		G										
		H										
		I										
		J										
		K										
		L										
		M										
		N										
		O										
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1	22 223	25 124	-	8 050	-	-	-	-	-

DC31 Nkangala - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand												
Institutional Development and Transformation	Competent, Innovative and Accountable Team	KPA 1								11 884	7 900	3 135
Good Governance and Public Participation	Sound Electronic Governance	KPA 2								7 450		
Local Economic Development	Inclusive Economic Growth with Sustainable Development	KPA 3										
Financial Viability and Financial Management	Sound Financial Management	KPA 4										
Basic Service Delivery and Infrastructure	Healthy Social Environment	KPA 5								8 550	850	900
	Sustainable Infrastructure and Service Provisioning	KPA 5								1 500	1 700	1 900
Spatial Rationale	Integrated regionalised planning	KPA 6										
		K										
		L										
		M										
		N										
		O										
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1	-	-	-	-	-	-	29 385	10 450	5 935

2.3 Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the District has developed and implemented a performance management system of which system is constantly refined as the integrated planning process unfolds. The Municipality targets, monitors, assesses and reviews organisational performance which in turn is directly linked to individual employee's performance.

At any given time within government, information from multiple years is being considered; plans and budgets for next year; implementation for the current year; and reporting on last year's performance. Although performance information is reported publicly during the last stage, the performance information process begins when policies are being developed, and continues through each of the planning, budgeting, implementation and reporting stages. The planning, budgeting and reporting cycle can be graphically illustrated as follows:

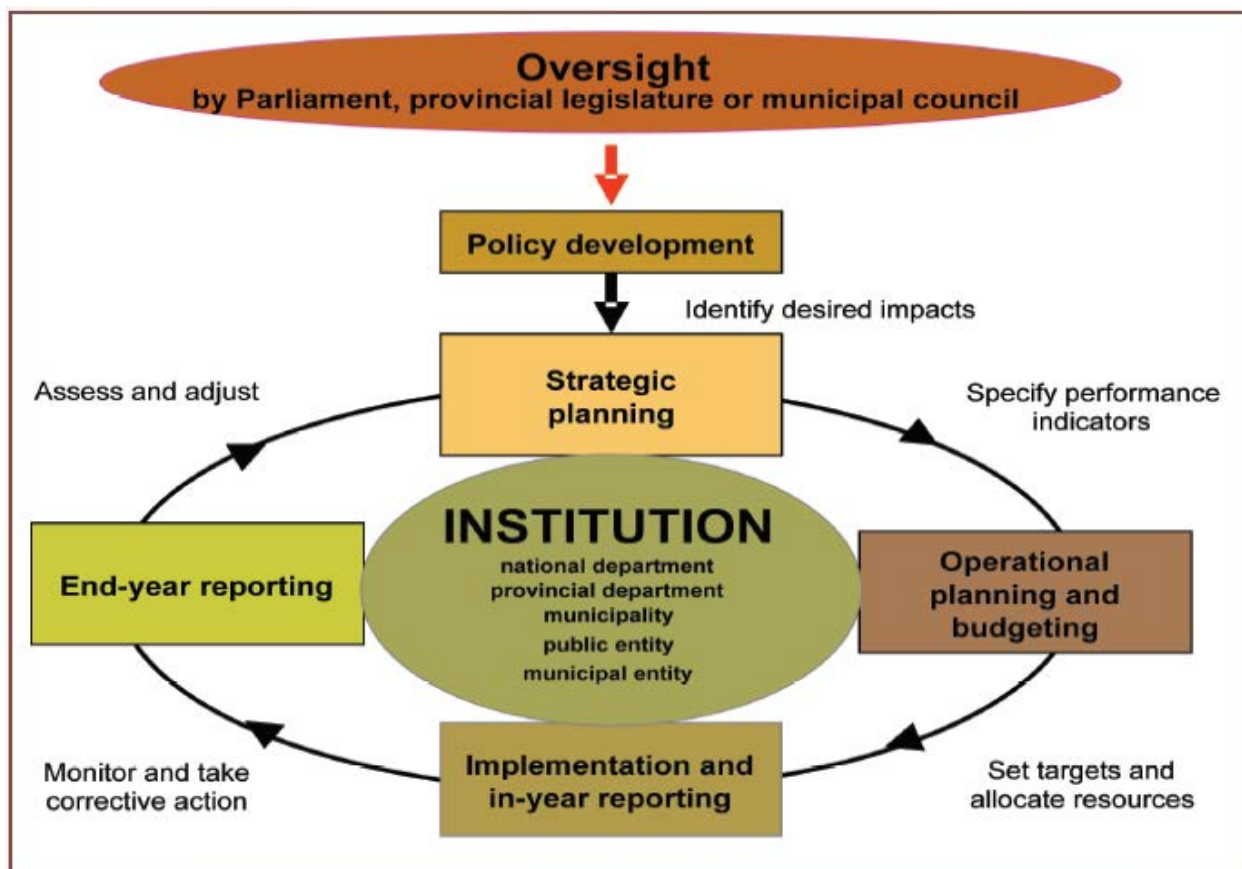


Figure 3 Planning, budgeting and reporting cycle

The performance of the District relates directly to the extent to which it has achieved success in realising its goals and objectives, complied with legislative requirements and meeting stakeholder expectations. The District therefore has adopted one integrated performance management system which encompasses:

- Planning (setting goals, objectives, targets and benchmarks);
- Monitoring (regular monitoring and checking on the progress against plan);
- Measurement (indicators of success);
- Review (identifying areas requiring change and improvement);
- Reporting (what information, to whom, from whom, how often and for what purpose); and
- Improvement (making changes where necessary).

The performance information concepts used by the District in its integrated performance management system are aligned to the **Framework of Managing Programme Performance Information** issued by the National Treasury:

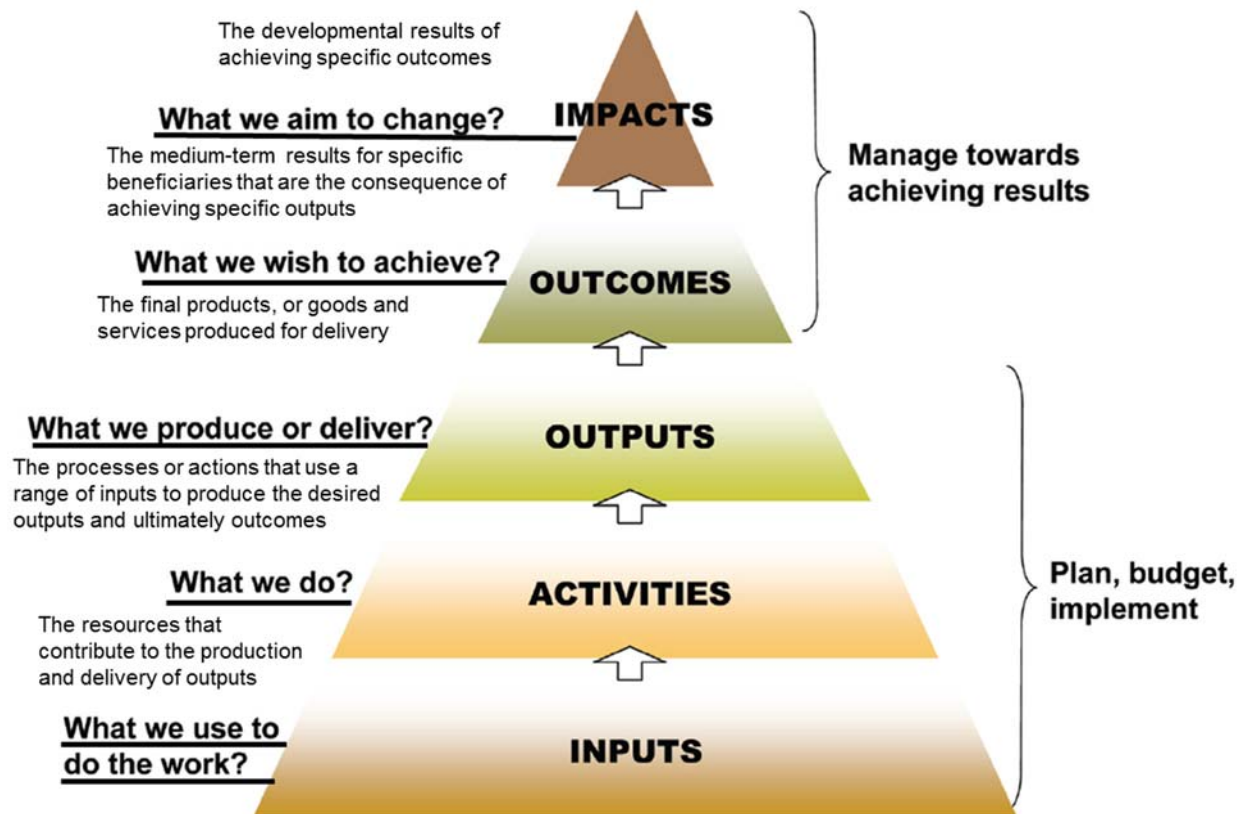


Figure 4 Definition of performance information concepts

The following table provides the main measurable performance objectives the municipality undertakes to achieve this financial year.

Table 22 MBRR Table SA7 - Measurable performance objectives (replaced with QUARTERLY PROJECTIONS OF SERVICE DELIVERY TARGETS AND PERFORMANCE INDICATORS AS PER APPROVED SDBIP)

DC31 Nkangala - Supporting Table SA7 Measureable performance objectives										
Description	Unit of measurement	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Vote 1 - Office of the Municipal Manager										
Function 1 - Organisational Restructuring and Transformation										
Sub-function 1 - Performance Management										
# of quarterly performance report submitted to Council by 30 June	Number	4	4	4	4	4	4	4	4	4
Function 2 - Governance										
Sub-function 1 - Audit										
% of MPAC resolutions raised and resolved per quarter	Percentage	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
% achievement to resolve issues raised on the Audit Action Plan per quarter	Percentage	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Maintain Auditor General Opinion - Clean Audit in respect of the Annual Report	Number	1	1	1	1	1	1	1	1	1
% of AG Management Letter Findings resolved by quarter (Total organization)	Percentage	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Sub-function 2 - Risk Management										
% of future action plans resolved to address fraud and corruption risk identified per quarter	Percentage	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Function 3 - Service Delivery										
Sub-function 1 - Community Satisfaction										
# of Community Satisfaction Surveys conducted on the work of the District by 30 June 2017	Number		1	1	1	1	1	1		
Function 4 - IDP and BUDGET										
Sub-function 1 - IDP										
Final IDP and Budget tabled and approved by Council by the 31st May	Number	1	1	1	1	1	1	1	1	1
Function 4 - Financial Viability										
Sub-function 1 - Expenditure										
% spend of the Total Operational Budget by 30 June 2017	Percentage	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Vote 2 - Corporate Services										
Function 1 - Organisational Restructuring and Transformation										
Sub-function 1 - Human Resources										
% approved vacant positions (previously filled) processed within (3) months of post vacancy	Percentage		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Sub-function 2 - Training and Development										
% of budget spent implementing the Workplace Skills Plan (GKPI) by 30 June 2017	Percentage	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Vote 3 - Finance										
Function 1 - Financial Viability										
Sub-function 1 - Financial Management										
Cost coverage ratio (GKPI) by 30 June 2017	Ratio	NA	NA	NA	8.9%	8.9%	8.9%	8.9%	8.9%	8.9%
Sub-function 2 - Budgeting										
Submission for approval of MTRF Budget by the 31st May	Number	1	1	1	1	1	1	1	1	1
Sub-function 3 - Financial Reporting										
Annual Financial Statements (AFS) submitted on or before the 31st August 201	Number	1	1	1	1	1	1	1	1	1
# of quarterly section 52(d) MFMA reports submitted to Executive Mayor within legislative timeframes	Number	4	4	4	4	4	4	4	4	4
Section 72 (midyear) MFMA reports submitted to Executive Mayor within legislative timeframes	Number	1	1	1	1	1	1	1	1	1
# of section 71 MFMA reports submitted to Executive Mayor within legislative timeframes per month	Number	12	12	12	12	12	12	12	12	12
Function 2 - SCM										
Sub-function 1 - SCM										
# of SCM deviation reports submitted to the MM per month (Total Administration)	Number	12	12	12	12	12	12	12	12	12
Vote 4 - Development Planning										
Function 1 - Human Settlements										
Sub-function 1 - Human Settlements										
# of informal settlements formalised by 30th June	Number			5	5	5	5	5	1	5
# of formal townships established by 30th June	Number		6	5	5	5	5	4	4	5
Function 2 - Land Administration										
Sub-function 1 - GIS										
# of projects implemented from the GIS Strategy by 30th June	Number		2	1	1	1	1	1	1	1
Sub-function 2 - Land Management										
# of projects implemented based on SPLUMA by 30th June	Number		3	2	2	2	2	1	2	3

DC31 Nkangala - Supporting Table SA7 Measureable performance objectives										
Description	Unit of measurement	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Vote 5 - Technical Services										
Function 1 - Service Delivery										
Sub-function 1 - Water and Sanitation										
Number of Sanitation projects (as submitted by the LM's) completed by 30 June	Number		10	6	6	6	6	8	8	7
Number of Water projects (as submitted by the LM's) completed by 30 June	Number		8	14	14	14	14	20	20	11
Sub-function 2 - Electricity										
Number of Electricity projects (as submitted by the LM's) completed by 30 June	Number		1	2	2	2	2	2	1	1
Sub-function 3 - Project Management										
% spend of Capital projects in terms of budget (NDM funded projects) by 30 June	Percentage		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Sub-function 4 - Road and Stormwater										
Number of Road and Stormwater projects (as submitted by the LM's) completed by 30 June	number							18	18	4
Vote 6 - Local Economic Delivery										
Function 1 - Economic Development and Job Creation										
Sub-function 1 - Economic Development										
Hosing of Investment Summit to market Anchor Projects / Catalytic by 30 June 2017	Number		1	1	1	1	1	1	1	1
Sub-function 2 - Job Creation										
# of EPWP Full Time Equivalent (FTE's) job opportunities provided through the implementation of LED and Capital projects (GKPI) per quarter	Number		308	72	72	72	72	399 WO & 234 FTEs	100 WO & 50 FTEs	100 WO & 50 FTEs
Vote 7 - Social Services										
Function 1 - Health										
Sub-function 1 - HIV/AIDS										
# of HIV/AIDS educational awareness campaigns implemented to capacitate and build communities per quarter	Number		8	8	8	8	8	6	6	6
% of water samples taken per month that do not comply to SANS 241 and that are formally reported to the LM's to implement corrective action per quarter	Percentage		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Function 2 - Environmental Management										
Sub-function 1 - Air Pollution										
% of atmospheric emission license applications finalised as compared to application received as per NEM Air Quality Act, 2004 by 30 June 201	Percentage		60.0%	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%
Function 3 - Youth										
Sub-function 1 - Youth Development										
Annual Youth Summit convened by 30th June	Number		1	1	1	1	1	1	1	1
Function 4 - Disaster Management										
Sub-function 1 - Disaster Education										
# of Disaster Emergency Open Day Hosted with local Municipalities by June 2017	Number		1	2	2	2	2	2	2	2

The following table sets out the municipalities main performance objectives and benchmarks for the 2017/18 MTREF.

Table 23 MBRR Table SA8 - Performance indicators and benchmarks

DC31 Nkangala - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Borrowing Management											
Credit Rating		BBB-	BBB-								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	2.6%	7.2%	1.4%	0.7%	0.5%	1.0%	1.0%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	35.2%	69.5%	11.6%	17.7%	8.9%	19.3%	12.6%	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%	-7.7%	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	8.9	12.6	13.6	18.1	14.1	15.5	20.8	-	-	-
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	8.9	12.6	13.6	17.6	14.1	15.5	20.8	-	-	-
Liquidity Ratio	Monetary Assets/Current Liabilities	6.1	9.7	11.3	14.9	11.2	13.2	18.1	-	-	-
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	6.8%	4.3%	6.7%	2.2%	2.1%	5.2%	2.1%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA's 65(e))										
Creditors to Cash and Investments		14.5%	9.4%	7.9%	6.3%	7.4%	6.6%	4.7%	0.0%	0.0%	0.0%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	16.2%	19.6%	23.7%	33.9%	32.1%	30.8%	25.0%	0.0%	0.0%	0.0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	19.6%	23.0%	27.1%	37.9%	36.2%	34.7%		0.0%	0.0%	0.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	15.9%	4.8%	1.8%	2.0%	1.7%	1.3%		0.0%	0.0%	0.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	3.7%	3.4%	2.9%	3.1%	3.0%	3.0%	2.5%	0.0%	0.0%	0.0%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	0.6	0.8	2.1	0.7	0.7	0.7	-	-	-	-
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	27216.4%	17677.1%	24955.8%	5968.0%	6968.8%	18397.6%	7060.1%	0.0%	0.0%	0.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	32.2	32.3	38.0	25.9	21.1	25.2	57.6	-	-	-

DC31 Nkangala - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.2%	1.1%	0.6%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	17.3%	18.2%	10.6%
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	-	-	-	-	-	-	-	19.1	18.2	16.3
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	-	-	-	-	-	-	-	19.1	18.2	16.3
Liquidity Ratio	Monetary Assets/Current Liabilities	-	-	-	-	-	-	-	12.6	11.8	11.0
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.5%	1.4%	1.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA's 65(e))										
Creditors to Cash and Investments		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	7.0%	7.8%	8.9%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	36.9%	38.9%	40.4%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	40.3%	42.5%	44.2%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.4%	4.8%	4.4%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.3%	4.0%	4.2%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	-	-	-	-	-	-	-	1.0	1.1	1.0
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	55898.2%	48399.1%	47224.7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	-	-	-	-	-	-	-	21.6	18.8	16.5

2.3.1 Performance indicators and benchmarks

2.3.1.1 Borrowing Management

Capital expenditure in local government can be funded by capital grants, own-source revenue and long term borrowing. The ability of a municipality to raise long term borrowing is largely dependent on its creditworthiness and financial position. As with all other municipalities, Nkangala District Municipality's borrowing strategy is primarily informed by the affordability of debt repayments. The structure of the District's debt portfolio is dominated by annuity loans. The following financial performance indicators have formed part of the compilation of the 2017/18 MTREF:

- *Capital charges to operating expenditure* is a measure of the cost of borrowing in relation to the operating expenditure. It can be seen that the cost of borrowing has stabilised at 1.2 for 2017/18 to 0.6 for 2019/20 over the MTREF.
- *Borrowing funding of own capital expenditure* measures the degree to which own capital expenditure (excluding grants and contributions) has been funded by way of borrowing. The average over MTREF is zero per cent. Capital expenditure is financed from cash backed accumulated surpluses.

The District's debt profile provides some interesting insights on the District's future borrowing capacity. Firstly, the use of amortising loans leads to high debt service costs at the beginning of the loan, which declines steadily towards the end of the loan's term.

In summary, various financial risks could have a negative impact on the future borrowing capacity of the municipality. In particular, the continued ability of the District to meet its revenue targets and ensure its forecasted cash flow targets are achieved will be critical in meeting the repayments of the debt service costs.

2.3.1.2 Safety of Capital

- *The debt-to-equity ratio* is a financial ratio indicating the relative proportion of equity and debt used in financing the municipality's assets. The indicator is based on the total of borrowing, creditors and provisions as a percentage of funds and reserves. In the 2017/18 financial year the ratio is at a level 0 per cent and remains relatively stable at 0 per cent in the 2019/20 financial year.

2.3.1.3 Liquidity

- *Current ratio* is a measure of the current assets divided by the current liabilities and as a benchmark the District has set a limit of 1, hence at no point in time should this ratio be less than 1. The 2015/16 current ratio of the District is 13.6 per cent. The current ratio for 2016/17 is 20.8, whilst the projected current ratio is 15.5 per cent. The 2017/18 financial year is 19.1 and 18.2 and 16.3 for the two outer years of the MTREF respectively.
- *The liquidity ratio* is a measure of the ability of the municipality to utilize cash and cash equivalents to extinguish or retire its current liabilities immediately. Ideally the municipality should have the equivalent cash and cash equivalents on hand to meet at least the current liabilities, which should translate into a liquidity ratio of 1. Anything below 1 indicates a shortage in cash to meet creditor obligations. The 2015/16 current ratio of the District is 11.3 per cent. The current ratio for 2016/17 is 18.1, whilst the projected current ratio is 13.2 per cent. The 2017/18 financial year is 12.6 and 11.8 and 11.0 for the two outer years of the MTREF respectively.

2.3.1.4 Revenue Management

- With the abolishment of the RSC Levies the outstanding debtors has declined to a point where the total outstanding debtors to annual revenue is very positive. The estimated ratio for 2017/18 is 1.5 per cent and remains stable at 1.4 per cent for the two outer years.

2.3.1.5 Creditors Management

- The District has managed to ensure that creditors are settled within the legislated 30 days of invoice. By applying daily cash flow management the municipality has managed to ensure a 100 per cent compliance rate to this legislative obligation. This has had a favourable impact on suppliers' perceptions of risk of doing business with the District, which is expected to benefit the District in the form of more competitive pricing of tenders, as suppliers compete for the District's business.

2.3.1.6 Other Indicators

- The total employee costs and Councillor remuneration as a percentage of operating revenue are continuing increasing to 40.3 per cent for the 2017/18 budget year, 42.5 and 44.2 for the 2019/20 budget year, which will exceed the maximum norm of between 25-40 per cent.
- Repairs and maintenance as percentage of operating revenue is very low as the District has only the office building. The 2017/18 financial year is indicated at 4.4 per cent.
- The filling of vacancies has commenced.
- Measures have been put in place to ensure that relevant officials comply with the extension of the minimum competency requirements;

2.4 Overview of budget related-policies

The District's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies.

2.4.1 Review of credit control and debt collection procedures/policies

The Credit Control and Debt Collection Policy as approved by Council in October 2003 and was reviewed during the 2016/17 budget process. While the adopted policy is credible, sustainable, manageable and informed by affordability and value for money there has been a need to review certain components to achieve a higher collection rate. Some of the possible revisions will include the lowering of the credit periods for the down payment of debt.

The 2017/18 MTREF has been prepared on the basis of achieving an average debtors' collection rate of 99 per cent on debtors. In addition the collection of debt in excess of 90 days has been prioritised as a pertinent strategy in increasing the District's cash levels.

2.4.2 Asset Management Policy

The reviewed asset management policy was adopted by Council in 2016/17. The policy prescribes the accounting and administrative policies and procedures relating to property, plant and equipment. The depreciation and capitalization of assets are dealt with in terms of this policy. The Asset Management policy was reviewed during the 2016/17 budget preparation process.

2.4.3 Supply Chain Management Policy

The Supply Chain Management Policy was adopted by Council in October 2006. An amended policy was adopted by Council in May 2013. The policy was reviewed during the 2016/17 budget process

The policy provides for processes to be followed in the procurement of goods and services. The principles of this policy is to give effect to a fair, equitable, transparent, competitive and cost effective system for the procurement of goods and services, disposing of goods and selection of contractors in the provision of municipal services.

2.4.4 Budget and Virement Policy

The Budget and Virement Policy aims to empower senior managers with an efficient financial and budgetary amendment and control system to ensure optimum service delivery within the legislative framework of the MFMA and the District's system of delegations. The Budget and Virement Policy was reviewed during the budget process in 2016/17.

2.4.5 Cash Management and creditor payment Policy

The policy provides for the management of cash and creditor payment. The aim of the policy is to ensure that surplus cash and investments are adequately managed especially the funds set aside for the cash banking of certain reserves. The policy details the minimum cash and cash equivalents required at any point in time and introduce time frames to achieve certain benchmarks. This policy was reviewed by Council during the 2016/17 budget process.

2.4.6 Donation Policy

The policy provides for the conditions and procedures for which donations can be made and accounted for. This policy was reviewed by Council during the 2016/17 budget process.

2.4.7 Fraud and Corruption Prevention Policy

The policy provides for the mitigating, preventing, and reporting any corrupt or fraudulent activities. The policy was reviewed by Council during the 2016/17 budget process.

2.4.8 Travel and Subsistence Policy

The objective of this policy is to enforce the promulgated legislation in terms of ad-hoc travel and subsistence allowances, in order to set uniform guidelines for Councillors and officials from Nkangala District Municipality. Furthermore, this policy sets out the basis for the payment of a subsistence and travel allowance for the purposes of such official travelling. The policy is currently under review and comments from the Local Labour Forum is awaited

2.4.9 Rental of municipal facilities Policy

The objectives of this policy are to:

- Ensure that the rental of council facilities are dealt with in accordance with authorized processes only
- Ensure that the municipality has and maintains an effective system of internal control.

This policy was reviewed by Council during the 2016/17 budget process.

2.4.10 Budget policy

The objective of the budget policy is to set out:

- The principles which the municipality will follow in preparing each medium term revenue and expenditure framework budget,
- The responsibilities of the executive mayor, the accounting officer, the chief financial officer and other senior managers in compiling the budget
- To establish and maintain procedures to ensure adherence to the Nkangala District Municipality's IDP review and budget processes.

2.4.11 Borrowing policy

The purpose of the policy is to:

Enable the municipality to exercise their obligation to ensure sufficient cash resources to implement their capital programme in the most cost effective manner.

Ensure compliance with the relevant legal and statutory requirements relating to municipal borrowing.

2.4.12 Funds and reserves policy

The purpose of the policy is to:

The funding and reserves policy is aimed to ensure that the municipality has sufficient and cost-effective funding in order to achieve its objectives through the implementation of its operating and capital budgets.

This policy aims to set guidelines towards ensuring financial viability over both the short- and long-term which includes reserves requirements.

2.4.13 Investment and surplus funds policy

The purpose of the policy is to:

The preservation and safety of investments as a primary aim;

The need of investment diversification;

To specify minimum acceptable credit rating for investments including:

- a list of approved investment types; o a list of approved institutions;
- guidelines for the invitation and selection of competitive bids or offers in accordance with part 1 of chapter 11 of the Act for investments in excess of six (6) months or the appointment of an investments manager;

To put measures in place to ensuring implementation of the policy and internal controls over investments made;

2.4.14 Black listing policy

The purpose of the policy is to:

To prevent the municipality from doing business with persons, business, organizations or entities who abuse the supply chain management system by committing a corrupt, fraudulent, unfair or irregular practice/s.

To prevent the municipality from doing business with individual persons, business, organizations or entities who default on any contract, performance will fully or negligently.

To develop a uniform criteria and a fair process for barring such persons, tenderers and business entities who engage in the above

2.4.15 Catering Policy

Objectives of the policy

To regulate and control expenditure in relation to catering;

To regulate instances and events where catering should be provided;

To indicate what meetings are allowed to have catering;

To indicate what other gatherings are allowed to have catering;

To indicate what type of catering is allowed; and

To indicate the processes to be followed for catering.

The policy was developed during the 2016/17 budget process

2.4.16 Management of foreign exchange policy

The purpose of this policy is to provide an agreed framework within which:

Foreign currency exchange risks are identified and managed in an efficient and cost effective manner;

Foreign exchange conversion differences are properly quantified, accounted for and fairly apportioned between the foreign supplier, any local agent and the Municipality;

The policy was developed during the 2016/17 budget process

2.5 Overview of budget assumptions

2.5.1 External factors

Highlights from circular 85 and 86 as follows:

The 2017 Budget Review emphasised that, while the global economic growth outlook has improved, it is clouded by the prevailing policy uncertainty due to the increasing pressure within the world trading system. These factors may jeopardise South Africa's prudent macroeconomic and fiscal policies, which include inflation targeting and a flexible exchange rate, the local economy's ability to adjust to global volatility and the stable investment platform.

GDP growth rate is forecasted to increase by 1.3 per cent in 2017 and to improve moderately over the medium term with to 2 per cent and 2.2 per cent in 2018 and 2019 respectively. This forecast is supported by marginally higher global growth, stabilising commodity prices, greater reliability of the electricity network, more favourable weather conditions, recovering business and consumer confidence, and improved labour relations. The positive trajectory marks a shift from several years of declining growth however; this is still not high enough to markedly reduce unemployment, poverty and inequality.

The unemployment rate was 26.5 per cent in the fourth quarter of 2016. In aggregate mining and manufacturing employment declined by 80 306 jobs in 2016 while the services sector created 119 189 jobs during the same period. The economy continues to create opportunities for semi-skilled and skilled workers, and to shed unskilled jobs, reinforcing poverty and inequality and widening the wage gap.

These economic challenges will continue to pressurise municipal revenue generation and collection levels hence a conservative approach is advised for projecting revenue. Municipalities will have to improve their efforts to limit non-priority spending and to implement stringent cost-containment measures.

Local government conditional grants and additional allocations

The *2017 Budget Review* provides for R366.3 billion to be transferred directly to local government and a further R23 billion allocated to indirect grants for the 2017 MTREF. Direct

transfers to local government over the medium term account for 9.1 per cent of national government's non-interest expenditure. When adding indirect transfers, the total spending for local government increases to 9.7 per cent of national non-interest expenditure.

There is intent to introduce a new funding model for district municipalities upon completion of the Department of Cooperative Governance's review of their functional role. In 2017/18, adjustments are made to the *RSC/ JSB levies replacement grant* to redistribute funds to the 13 district municipalities currently receiving less than R40 million per year from this grant. The growth rates of the 10 district municipalities with the largest allocations are reduced to fund the increases to the other districts. They will receive two-thirds of their original growth rate in 2017/18 and one-third of their original growth rate in 2018/19.

In the outer year of the MTEF period, the grant increases by 8.8 per cent a year for district municipalities that are authorised to undertake water and sanitation services and 2.9 per cent for district municipalities that are not such authorities. The different rates recognise the various service delivery responsibilities of these district municipalities and the fact that the allocations to unauthorised municipalities have an average growth rate below inflation.

The Department of Cooperative Governance, which administers the *municipal infrastructure grant*, continues to implement measures to strengthen the management and implementation of the grant. Changes to be introduced in 2017/18 include the circulation of:

- a guideline on how to plan, assess and implement refurbishment projects funded by the grant. The rules of the grant were changed in 2015/16 to allow this funding to be utilised for refurbishment however there have not been many projects of this nature since then. The new guideline will clarify the requirements for accessing this refurbishment funding.
- a revised guideline on the use of project management unit funds. Municipalities are allowed to use up to 5 per cent of their allocations from this grant for a project management unit. Grant conditions that require municipalities to submit business plans for their project management units will also allow the Department of Cooperative Governance to ensure that municipalities adhere to the guideline's best practices.

Local government budget and financial management reforms

Regulation of a 'Municipal Standard Chart of Accounts' (mSCOA) for local government

The *mSCOA* Regulations apply to all municipalities and municipal entities with effect from 1 July 2017.

Technically, for a municipality to be regarded as *mSCOA* compliant on 1 July 2017 it must be able to transact across all the *mSCOA* segments and its core system and all sub-systems (including that of its municipal entities) must seamlessly integrate. Among the lessons learnt from the pilot municipalities, stems the recommendation that a municipality's point of departure for achieving system integration is that it prioritises the maximum integration potential of its core system so that it integrates with the Debtors main sub-system (including cash management and receipting), Payroll and the Assets Management sub-system modules. Furthermore, all municipalities must accommodate seamless integration of the Integrated Development Plan (IDP), Service Delivery and Budget Implementation Plan (SDBIP) and

Budget facilities into the core financial system as these documents create a point of departure for the transactional environment come 1 July 2017.

The NDM is one of the identified pilot municipalities for the mSCOA and has implemented the mSCOA on the 1st of July 2015. The 2017/18 budget year will be the third budget on mSCOA.

2.5.2 General inflation outlook and its impact on the municipal activities

There are five key factors that have been taken into consideration in the compilation of the 2017/18 MTREF:

- National Government macro economic targets;
- The general inflationary outlook and the impact on District's residents and businesses;
- The impact of municipal cost drivers; and

The following macro-economic forecasts must be considered when preparing the 2017/18 MTREF municipal budgets.

Macroeconomic performance and projections, 2017 - 2020

Fiscal year	2016/17	2017/18	2018/19	2019/20
	Estimate	Forecast		
Consumer Price Inflation (CPI)	6.4%	6.4%	5.7%	5.6%
Real GDP growth	0.5%	1.3%	2.0%	2.2%

Source: 2017 Budget Review

Note: the fiscal year referred to is the national fiscal year (April to March) which is more closely aligned to the municipal fiscal year (July to June) than the calendar year inflation.

Employee related costs

The multi-year Salary and Wage Collective Agreement for the period 1 July 2015 to 30 June 2018 must be taken into account when calculating the salary budget.

The agreement reached is as follows:

2015/16 Financial Year – 7.0 per cent

2016/17 Financial Year – average CPI (Feb 2015 – Jan 2016) plus 1 per cent

2017/18 Financial Year – average CPI (Feb 2016 – Jan 2017) plus 1 per cent

The agreed increase for 2017/18 amounts to 7.36%

The outer years of the budget had been calculated to provide for salary increases at the forecasted CPI plus 1%.

Remuneration of Councillors

Municipalities are advised to budget for the actual costs approved in accordance with the gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of different members of municipal councils published annually by the Department of Cooperative Governance.

Credit rating outlook

Global Credit rating committee has in August 2013 rated Nkangala District Municipality's as follows:

Table 24 Credit rating outlook

Security class	Rating scale	Rating	Rating outlook	Review date
Long term	National	A _(ZA)	Stable	08/2014
High credit quality relative to other issuers or obligations in the same country. Protection factors are good. However, risk factors are more variable and greater in periods of economic stress.				
Short term	National	A1 _(ZA)	Stable	08/2014
Very high certainty of timely payment relative to other issuers or obligations in the same country. Liquidity factors are excellent and supported by good fundamental protection factors. Risk factors are minor.				
Long term	International	BBB-	Stable	08/2014
Adequate protection factors and considered sufficient for prudent investment. However there is considerable variability in risk during economic cycles.				

2.5.3 Interest rates for borrowing and investment of funds

The MFMA specifies that borrowing can only be utilised to fund capital or refinancing of borrowing in certain conditions. The District engaged in a number of financing arrangements to minimise its interest rate costs and risk. However, in 2016/17 MTREF is based on the assumption that no additional borrowings are undertaken.

2.5.4 Collection rate for revenue services

The rate of revenue collection is currently expressed as a percentage (99 per cent) of budgeted income. Cash flow is assumed to be 99 per cent of budgeted income.

2.5.5 Salary increases

Employee related costs

The multi-year Salary and Wage Collective Agreement for the period 1 July 2015 to 30 June 2018 must be taken into account when calculating the salary budget.

The agreement reached is as follows:

2015/16 Financial Year – 7.0 per cent

2016/17 Financial Year – average CPI (Feb 2015 – Jan 2016) plus 1 per cent

2017/18 Financial Year – average CPI (Feb 2016 – Jan 2017) plus 1 per cent

The agreed increase for 2017/18 amounts to 7.36%

The outer years of the budget had been calculated to provide for salary increases at the forecasted CPI plus 1%.

Remuneration of Councillors

Municipalities are advised to budget for the actual costs approved in accordance with the gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of different members of municipal councils published annually by the Department of Cooperative Governance.

Impact of national, provincial and local policies

Integration of service delivery between national, provincial and local government is critical to ensure focussed service delivery and in this regard various measures were implemented to align IDPs, provincial and national strategies around priority spatial interventions. In this regard, the following national priorities form the basis of all integration initiatives:

- Creating jobs;
- Enhancing education and skill development;
- Improving Health services;
- Rural development and agriculture; and
- Fighting crime and corruption.

To achieve these priorities integration mechanisms are in place to ensure integrated planning and execution of various development programs. The focus will be to strengthen the link between policy priorities and expenditure thereby ensuring the achievement of the national, provincial and local objectives.

2.5.6 Ability of the municipality to spend and deliver on the programmes

It is estimated that a spending rate of at least 60 per cent is achieved on operating expenditure and 60 per cent on the capital programme for the 2017/18 MTREF of which performance has been factored into the cash flow budget.

2.6 Overview of budget funding

2.6.1 Medium-term outlook: operating revenue

The following table is a breakdown of the operating revenue over the medium-term:

Table 25 Breakdown of the operating revenue over the medium-term

DC31 Nkangala - Table A1 Budget Summary

Description	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousands										
Financial Performance										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Investment revenue	28 431	31 084	38 235	17 880	25 580	21 580	16 042	-	-	-
Transfers recognised - operational	313 813	329 709	338 036	337 235	337 235	337 235	252 033	-	-	-
Other own revenue	2 294	3 470	3 455	691	3 784	2 022	2 859	-	-	-
Total Revenue (excluding capital transfers and contributions)	344 538	364 263	379 727	355 806	366 599	360 837	270 935	-	-	-

DC31 Nkangala - Table A1 Budget Summary

Description	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousands										
Financial Performance										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Investment revenue	-	-	-	-	-	-	-	25 450	22 459	20 468
Transfers recognised - operational	-	-	-	-	-	-	-	344 488	347 966	355 394
Other own revenue	-	-	-	-	-	-	-	1 170	1 246	1 320
Total Revenue (excluding capital transfers and contributions)	-	-	-	-	-	-	-	371 108	371 671	377 182

The following graph is a breakdown of the operational revenue per main category for the 2017/18 financial year.

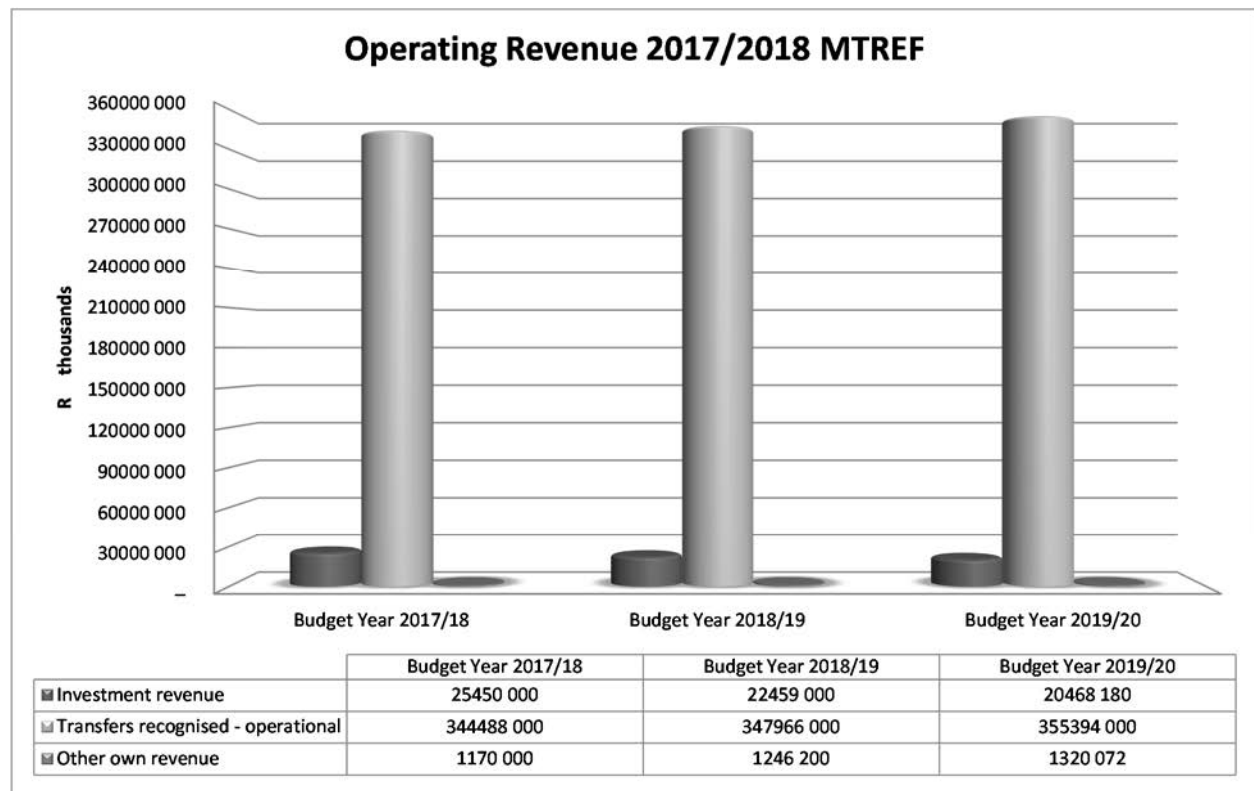


Figure 5 Breakdown operating revenue over the 2017/18 MTREF

Operating Grants form a significant percentage of the revenue basket for the District. In the 2017/18 financial year, the operating grants totalled R344,488 million or 92.80 per cent. This increases to R347,966 million and R355,394 million in the respective financial years of the MTREF.

Investment revenue is the second largest revenue source totalling 6.86 per cent or R25,450 million and decreases to R20,468 million by 2019/20. The third largest sources is 'other revenue' which consists of various items such as income received from discounts, sale of tender documents and sundry income.

The tables below provide detail investment information and investment particulars by maturity.

Table 26 MBRR SA15 – Detail Investment Information

DC31 Nkangala - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		429 327	444 065	498 958	459 620	398 153	449 998			
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	429 327	444 065	498 958	459 620	398 153	449 998	-	-	-
Consolidated total:		429 327	444 065	498 958	459 620	398 153	449 998	-	-	-

DC31 Nkangala - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank								382 754	347 949	320 010
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	-	-	-	-	-	-	382 754	347 949	320 010
Consolidated total:		-	-	-	-	-	-	382 754	347 949	320 010

Table 27 MBRR SA16 – Investment particulars by maturity

DC31 Nkangala - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of Investment	Opening balance	Interest to be reallocated	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Parent municipality														
Municipality sub-total														
Entities														
Entities sub-total														
TOTAL INVESTMENTS AND INTEREST														

For the medium-term, the funding strategy has been informed directly by ensuring financial sustainability and continuity. The MTREF therefore provides for a budgeted surpluses be invested. This surplus is intended to partly fund contribution to local municipalities from own sources as well as ensure adequate cash backing of reserves and funds.

Operating Grants form a significant percentage of the revenue basket for the District. In the 2017/18 financial year, the operating grants totalled R344,488 million or 92.80 per cent. This increases to R347,966 million and R355,394 million in the respective financial years of the MTREF and includes the RSC Levy Replacement, local government equitable share and other operating grants from national government.

Investment revenue is the second largest revenue source totalling 6.86 per cent or R25,450 million and decreases to R20,468 million by 2019/20. The third largest sources is 'other revenue' which consists of various items such as income received from discounts, sale of tender documents and sundry income.

The following table is a detailed analysis of the District's borrowing liability.

Table 28 MBRR Table SA 17 - Detail of borrowings

DC31 Nkangala - Supporting Table SA17 Borrowing

Borrowing - Categorized by type R thousand	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Parent municipality										
Long-Term Loans (annuity/reducing balance)		27 904	11 283	7 930	9 537	9 537	4 310			
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	27 904	11 283	7 930	9 537	9 537	4 310	-	-	-
Total Borrowing	1	27 904	11 283	7 930	9 537	9 537	4 310	-	-	-

DC31 Nkangala - Supporting Table SA17 Borrowing

Borrowing - Categorized by type R thousand	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Parent municipality										
Annuity and Bullet Loans								1 543	-	-
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases								501	250	578
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	-	-	-	2 043	250	578
Total Borrowing	1	-	-	-	-	-	-	2 043	250	578

The following graph illustrates the growth in outstanding borrowing for the 2013/14 to 2019/20 period.

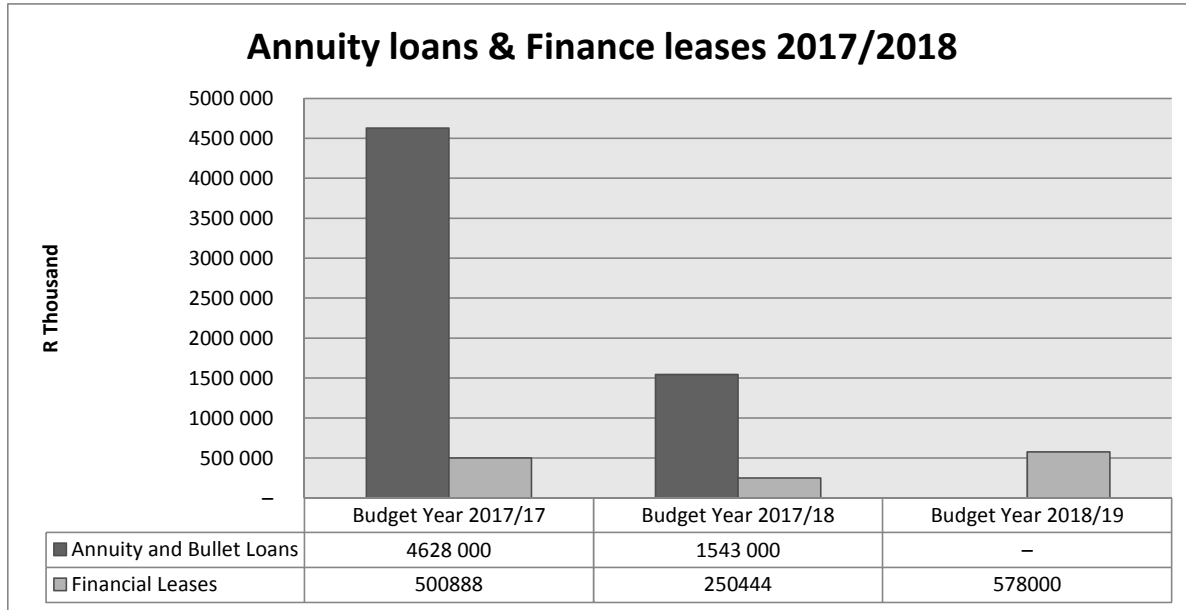


Figure 6 Decline in outstanding borrowing (long-term liabilities)

Table 29 MBRR Table SA 18 - Capital transfers and grant receipts

DC31 Nkangala - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
RECEIPTS:										
Operating Transfers and Grants	1, 2									
National Government:		311 990	322 452	331 015	337 235	337 235	337 235	–	–	–
Local Government Equitable Share		308 850	318 017	326 223	333 667	333 667	333 667			
RSC Levy Replacement		–	–	–	–	–	–			
Finance Management		1 250	1 250	1 250	1 250	1 250	1 250			
Municipal Systems Improvement		890	934	930	–	–	–			
EPWP Incentive		1 000	2 121	2 280	2 318	2 318	2 318			
–		–	–	–	–	–	–			
SETA		–	130	332	–	–	–			
Provincial Government:		1 763	1 694	3 000	–	–	–	–	–	–
Provincial Treasury Data cleansing		1 763	1 694	3 000	–	–	–			
Other grant providers:		60	5 563	–	–	–	–	–	–	–
–		–	–	–	–	–	–			
Public donation mining house		60	5 563	–	–	–	–			
Total Operating Transfers and Grants	5	313 813	329 709	334 015	337 235	337 235	337 235	–	–	–
Capital Transfers and Grants										
National Government:		1 602	1 950	2 010	2 076	2 076	2 076	–	–	–
Rural asset management roads grant		1 602	1 950	2 010	2 076	2 076	2 076			
Total Capital Transfers and Grants	5	1 602	1 950	2 010	2 076	2 076	2 076	–	–	–
TOTAL RECEIPTS OF TRANSFERS & GRANTS		315 415	331 659	336 025	339 311	339 311	339 311	–	–	–

DC31 Nkangala - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		-	-	-	-	-	-	(344 488)	(347 966)	(355 394)
Local Government Equitable Share								(19 402)	(20 854)	(21 911)
RSC Levy Replacement								(319 654)	(322 989)	(332 483)
EPWP Incentive								(4 182)	-	-
Finance Management								(1 250)	(1 000)	(1 000)
Municipal Systems Improvement								-	(3 123)	-
Other transfers/grants [insert description]										
Total Operating Transfers and Grants	5	-	-	-	-	-	-	(344 488)	(347 966)	(355 394)
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	(2 175)	(2 280)	(2 408)
Rural Road Asset Management Systems grant								(2 175)	(2 280)	(2 408)
Total Capital Transfers and Grants	5	-	-	-	-	-	-	(2 175)	(2 280)	(2 408)
TOTAL RECEIPTS OF TRANSFERS & GRANTS		-	-	-	-	-	-	(346 663)	(350 246)	(357 802)

2.6.2 Cash Flow Management

Cash flow management and forecasting is a critical step in determining if the budget is funded over the medium-term. The table below is consistent with international standards of good financial management practice and also improves understandability for councillors and management. Some specific features include:

- Clear separation of receipts and payments within each cash flow category;
- Clear separation of capital and operating receipts from government, which also enables cash from 'Ratepayers and other' to be provide for as cash inflow based on actual performance. In other words the *actual collection rate* of billed revenue., and
- Separation of borrowing and loan repayments (no set-off), to assist with MFMA compliance assessment regarding the use of long term borrowing (debt).

Table 30 MBRR Table A7 - Budget cash flow statement

DC31 Nkangala - Table A7 Budgeted Cash Flows

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates, penalties & collection charges		-	-	(9 624)	-	-	-	19 735	-	-	-
Service charges		-	-	-	-	-	-	-	-	-	-
Other revenue		10 475	72 376	3 330	691	3 784	2 022	2 859	-	-	-
Government - operating	1	314 592	328 960	334 043	337 235	337 235	337 235	252 033	-	-	-
Government - capital	1	-	-	2 010	2 076	2 076	2 076	2 076	-	-	-
Interest		28 431	32 363	38 235	17 880	25 580	21 580	16 042	-	-	-
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(143 284)	(189 753)	(122 430)	(145 433)	(149 671)	(157 198)	(128 572)	-	-	-
Finance charges		(4 557)	(4 491)	(1 610)	(1 583)	(900)	(993)	(347)	-	-	-
Transfers and Grants	1	(238 779)	(161 930)	(177 349)	(205 917)	(240 344)	(212 238)	(103 768)	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		(33 122)	77 526	66 605	4 949	(22 240)	(7 516)	60 060	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	109	58	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-
Decrease (Increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments		(2 671)	(2 901)	(4 205)	(1 800)	(1 800)	(3 473)	-	-	-	-
Payments											
Capital assets		(22 223)	(24 597)	(29 181)	(8 050)	(39 339)	(38 978)	(23 535)	-	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(24 894)	(27 389)	(33 329)	(9 850)	(41 139)	(42 451)	(23 535)	-	-	-
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	(2 988)	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	(1)	-	-	-
Payments											
Repayment of borrowing		(6 253)	(19 541)	(3 329)	(1 703)	(1 703)	(3 569)	(2 036)	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(6 253)	(19 541)	(3 329)	(1 703)	(4 691)	(3 569)	(2 037)	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(64 269)	30 597	29 947	(6 604)	(68 071)	(53 537)	34 487	-	-	-
Cash/cash equivalents at the year begin:	2	466 052	401 783	432 401	432 380	432 380	462 348	462 348	-	-	-
Cash/cash equivalents at the year end:	2	401 783	432 380	462 348	425 775	364 309	408 811	496 835	-	-	-

DC31 Nkangala - Table A7 Budgeted Cash Flows

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates									-	-	-
Service charges									-	-	-
Other revenue									1 170	1 246	1 320
Government - operating	1								344 488	347 966	355 394
Government - capital	1								2 175	2 280	2 408
Interest									25 450	22 459	20 468
Dividends									-	-	-
Payments											
Suppliers and employees									(246 766)	(258 401)	(269 170)
Finance charges									(1 296)	(968)	(516)
Transfers and Grants	1								(112 095)	(128 660)	(126 863)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	-	-	-	-	-	-	13 126	(14 078)	(16 960)
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE									-	-	-
Decrease (increase) in non-current debtors									-	-	-
Decrease (increase) other non-current receivables									-	-	-
Decrease (increase) in non-current investments									(3 984)	(4 373)	(4 799)
Payments											
Capital assets									(29 385)	(10 450)	(5 935)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	-	-	-	-	-	(33 369)	(14 823)	(10 734)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									-	-	-
Borrowing long term/refinancing									-	-	-
Increase (decrease) in consumer deposits									-	-	-
Payments											
Repayment of borrowing									(3 303)	(3 336)	(1 793)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	(3 303)	(3 336)	(1 793)
NET INCREASE/ (DECREASE) IN CASH HELD		-	-	-	-	-	-	-	(23 546)	(32 236)	(29 486)
Cash/cash equivalents at the year begin:	2								408 811	385 266	353 030
Cash/cash equivalents at the year end:	2								385 266	353 030	323 543

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 District increased from R430,934 million over the 2013/14 to R462,348 million in 2015/16 period.

The current approved 2016/17 MTREF provide for a further net decrease in cash of R364,309 million for the 2016/17 financial year resulting in an overall projected positive cash position of R408,811 million at year end.

Cash and cash equivalents totals R385,266 million as at the end of the 2017/18 financial year and decreases to R323,543 million by 2019/20.

2.6.3 Cash Backed Reserves/Accumulated Surplus Reconciliation

This following table meets the requirements of MFMA Circular 42 which deals with the funding of a municipal budget in accordance with sections 18 and 19 of the MFMA. The table seeks to answer three key questions regarding the use and availability of cash:

- What are the predicted cash and investments that are available at the end of the budget year?
- How are those funds used?
- What is the net funds available or funding shortfall?

A surplus would indicate the cash-backed accumulated surplus that was/is available. A shortfall (applications > cash and investments) is indicative of non-compliance with section 18 of the MFMA requirement that the municipality's budget must be 'funded'. Non-compliance with section 18 is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded (budgeted spending is greater than funds available or to be collected). It is also important to analyse trends to understand the consequences, e.g. the budget year might indicate a small surplus situation, which in itself is an appropriate outcome, but if in prior years there were much larger surpluses then this negative trend may be a concern that requires closer examination.

Table 29 MBRR Table A8 - Cash backed reserves/accumulated surplus reconciliation

DC31 Nkangala - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Cash and investments available											
Cash/cash equivalents at the year end	1	401 783	432 380	462 348	425 775	364 309	408 811	496 835	-	-	-
Other current investments > 90 days		(0)	36 657	0	-	-	0	(509)	-	-	-
Non current assets - Investments	1	33 756	-	40 862	39 800	39 800	44 336	40 862	-	-	-
Cash and investments available:		435 539	469 037	503 211	465 575	404 109	453 147	537 189	-	-	-
Application of cash and investments											
Unspent conditional transfers		1 000	3 994	-	-	-	-	1 785	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	(49 073)	(289 464)	83 294	19 070	19 070	8 083	(22 171)	-	-	-
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		(48 073)	(285 470)	83 294	19 070	19 070	8 083	(20 386)	-	-	-
Surplus(shortfall)		483 612	754 506	419 916	446 506	385 039	445 065	557 576	-	-	-

DC31 Nkangala - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Cash and investments available											
Cash/cash equivalents at the year end	1	-	-	-	-	-	-	-	385 266	353 030	323 543
Other current investments > 90 days		-	-	-	-	-	-	-	(0)	(0)	(0)
Non current assets - Investments	1	-	-	-	-	-	-	-	44 847	49 219	54 018
Cash and investments available:		-	-	-	-	-	-	-	430 112	402 249	377 561
Application of cash and investments											
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	-	-	-	-	-	-	-	21 309	22 283	23 390
Other provisions		-	-	-	-	-	-	-	21 288	23 568	26 444
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		-	-	-	-	-	-	-	42 596	45 851	49 834
Surplus(shortfall)		-	-	-	-	-	-	-	387 516	356 397	327 728

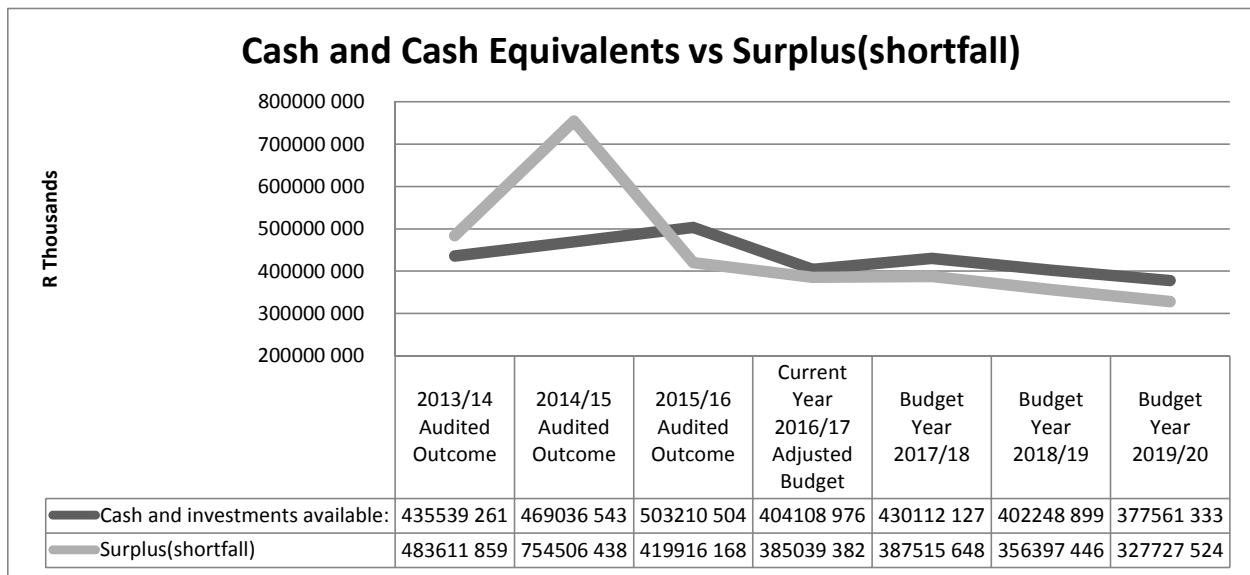
From the above table it can be seen that the cash and investments available total R430,112 million in the 2017/18 financial year and progressively decreases to R377,561 million by 2019/20, including the projected cash and cash equivalents as determined in the cash flow forecast. The following is a breakdown of the application of this funding:

- 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 for the period 2013/14 to 2015/16 the surplus increased from R419,916 million to R445,065 million.
- From the table it can be seen that the surplus decrease to R387,516 in 2017/18 and further decrease to R327,728 in 2019/20
- Considering the requirements of section 18 of the MFMA, it can be concluded that the adopted 2016/17 MTREF was sufficiently funded.
- As part of the budgeting and planning guidelines that informed the compilation of the 2017/18 MTREF the end objective of the medium-term framework was to ensure the budget is funded aligned to section 18 of the MFMA.

The following graph supplies an analysis of the trends relating cash and cash equivalents and the cash backed reserves/accumulated funds reconciliation over a seven year perspective.

Figure 7 Cash and cash equivalents / Cash backed reserves and accumulated funds



2.6.4 Funding compliance measurement

National Treasury requires that the municipality assess its financial sustainability against fourteen different measures that look at various aspects of the financial health of the municipality. These measures are contained in the following table. All the information comes directly from the annual budgeted statements of financial performance, financial position and cash flows. The funding compliance measurement table essentially measures the degree to which the proposed budget complies with the funding requirements of the MFMA. Each of the measures is discussed below.

Table 30 MBRR SA10 – Funding compliance measurement

DC31 Nkangala Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	401 783	432 380	462 348	425 775	364 309	408 811	496 835	-	-	-
Cash + investments at the yr end less applications - R'000	18(1)b	2	483 612	754 506	419 916	446 506	385 039	445 065	557 576	-	-	-
Cash year end/monthly employee/supplier payments	18(1)b	3	32.2	32.3	38.0	25.9	21.1	25.2	57.6	-	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(73 372)	32 792	24 919	(84 024)	(119 386)	(114 223)	45 432	-	-	-
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	456.7%	2086.0%	(182.1%)	100.0%	100.0%	100.0%	790.2%	0.0%	0.0%	0.0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)c:19	8	100.0%	97.9%	130.8%	100.0%	101.5%	102.9%	100.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	(7.7%)	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(32.8%)	61.7%	(69.4%)	0.0%	140.4%	(69.3%)	(100.0%)	0.0%	0.0%
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	55.7%	15.2%	5.0%	4.6%	3.3%	3.0%	0.0%	0.0%	0.0%	0.0%
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%

DC31 Nkangala Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	-	-	-	-	-	-	-	385 266	353 030	323 543
Cash + investments at the yr end less applications - R'000	18(1)b	2	-	-	-	-	-	-	-	387 516	356 397	327 728
Cash year end/monthly employee/supplier payments	18(1)b	3	-	-	-	-	-	-	-	21.6	18.8	16.5
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	-	-	-	-	-	-	-	1 677	(28 570)	(32 872)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	100.0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)c:19	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								100.0%	100.0%	100.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(8.2%)	3.4%
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	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	9.1%	10.2%	10.0%
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%

2.6.4.1 Cash/cash equivalent position

The District's forecast cash position was discussed as part of the budgeted cash flow statement. A 'positive' cash position, for each year of the MTREF would generally be a minimum requirement, subject to the planned application of these funds such as cash-backing of reserves and working capital requirements.

If the municipality's forecast cash position is negative, for any year of the medium term budget, the budget is very unlikely to meet MFMA requirements or be sustainable and could indicate a risk of non-compliance with section 45 of the MFMA which deals with the repayment of short term debt at the end of the financial year. The forecasted cash and cash equivalents for the 2017/18

MTREF is indicated to be R385,266 million, R353,030 million and R323,543 million for each respective financial year.

2.6.4.2 Cash plus investments less application of funds

The purpose of this measure is to understand how the municipality has applied the available cash and investments as identified in the budgeted cash flow statement. The detail reconciliation of the cash backed reserves/surpluses is contained in Table 18. The reconciliation is intended to be a relatively simple methodology for understanding the budgeted amount of cash and investments available with any planned or required applications to be made. This has been extensively discussed above.

2.6.4.3 Monthly average payments covered by cash or cash equivalents

The purpose of this measure is to understand the level of financial risk should the municipality be under stress from a collection and cash in-flow perspective. Regardless of the annual cash position an evaluation should be made of the ability of the District to meet monthly payments as and when they fall due. It is especially important to consider the position should the municipality be faced with an unexpected disaster that threatens revenue collection. The ratio has been increasing for the period 2013/14 to 2015/16, moving from 32.2 to 21.1 with the adopted 2016/17 MTREF. As part of the 2017/18 MTREF, as a result of the municipality's improving Project expenditure, the cash position causes the ratio to remain fairly constant at 21.6 for 2017/18 and then decreases to 18.8 for the 2018/19 and to 16.5 in the 2019/20 year. It can be concluded that the District maintains a stable cash position.

2.6.4.4 Surplus/deficit excluding depreciation offsets

The main purpose of this measure is to understand if the revenue levels are sufficient to conclude that the community is making a sufficient contribution for the municipal resources consumed each year. An 'adjusted' surplus/deficit is achieved by offsetting the amount of depreciation related to externally funded assets. Municipalities need to assess the result of this calculation taking into consideration its own circumstances and levels of backlogs.

The surplus excluding depreciation offsets declined from (R73,372) million in 2013/14 to a surplus of R24,919 million in 2015/16. It should be noted that there is an operating deficit of (R114,223) million estimated for 2016/17. A surplus of R1,677 million is budgeted for 2017/18, and due to the increasing need of projects for locals combined with a minor increase on revenue, the operating deficit for the two outer years is calculated to be R28,570 million (2018/19) and R32,872 million (2019/20). This is also the result of the current commitments on contributions to local municipalities, which is largely funded from accumulated surpluses.

It needs to be noted that a surplus does not necessarily mean that the budget is funded from a cash flow perspective and the first two measures in the table are therefore critical.

2.6.4.5 Property Rates/service charge revenue as a percentage increase less macro inflation target

This ratio does not apply to the District as no property rates /service charges is collected by the District.

2.6.4.6 Cash receipts as a percentage of other revenue

This factor is a macro measure of the rate at which funds are 'collected'. This measure is intended to analyse the underlying assumed collection rate for the MTREF to determine the relevance and credibility of the budget assumptions contained in the budget. It can be seen that the outcome is at 100 per cent for each of the respective financial years. Given that the assumed collection rate was based on a 99 per cent performance target, the cash flow statement has been conservatively determined. In addition the risks associated with objections to the valuation roll need to be clarified and hence the conservative approach, also taking into consideration the cash flow challenges experienced in the current financial year. This measure and performance objective will have to be meticulously managed. Should performance with the mid-year review and adjustments be positive in relation to actual collections of billed revenue, the adjustments budget will be amended.

2.6.4.7 Debt impairment expense as a percentage of billable revenue

With effect from 1 July 2006 RSC levies were abolished and replaced with a transitional replacement grant and the District has limited billable revenue.

2.6.4.8 Capital payments percentage of capital expenditure

The purpose of this measure is to determine whether the timing of payments has been taken into consideration when forecasting the cash position. The municipality aims to keep this as low as possible through strict compliance with the legislative requirement that creditors be paid within 30 days.

2.6.4.9 Borrowing as a percentage of capital expenditure (excluding transfers, grants and contributions)

The purpose of this measurement is to determine the proportion of a municipality's 'own-funded' capital expenditure budget that is being funded from borrowed funds to confirm MFMA compliance. Externally funded expenditure (by transfers/grants and contributions) has been excluded. No additional borrowings are undertaken.

2.6.4.10 Transfers/grants revenue as a percentage of Government transfers/grants available

The purpose of this measurement is mainly to ensure that all available transfers from national and provincial government have been budgeted for. A percentage less than 100 per cent could indicate that not all grants as contained in the Division of Revenue Act (DoRA) have been budgeted for. The District has budgeted for all transfers.

2.6.4.11 Consumer debtors change (Current and Non-current)

The purpose of these measures are to ascertain whether budgeted reductions in outstanding consumer debtors are realistic. With effect from 1 July 2006 RSC levies were abolished and replaced with a transitional replacement grant and the District has only a few sundry debtors, mostly relating to the renting out of office space.

2.6.4.12 Repairs and maintenance expenditure level

This measure must be considered important within the context of the funding measures criteria because a trend that indicates insufficient funds are being committed to asset repair could also indicate that the overall budget is not credible and/or sustainable in the medium to long term because the revenue budget is not being protected. Details of the District's strategy pertaining to asset management and repairs and maintenance is contained in Table 47 MBRR SA34C.

2.6.4.13 Asset renewal/rehabilitation expenditure level

The District's only infrastructure assets are the office building, Thembisile Fire Station and the Dr JS Moroka Fire Station. This measure has a similar objective to aforementioned objective relating to repairs and maintenance. A requirement of the detailed capital budget (since MFMA Circular 28 which was issued in December 2005) is to categorise each capital project as a new asset or a renewal/rehabilitation project. The objective is to summarise and understand the proportion of budgets being provided for new assets and also asset sustainability. A declining or low level of renewal funding may indicate that a budget is not credible and/or sustainable and future revenue is not being protected, similar to the justification for 'repairs and maintenance' budgets.

2.7 Expenditure on grants and reconciliations of unspent funds

Table 31 MBRR SA19 - Expenditure on transfers and grant programmes

Nkangala District Municipality DC31 - Supporting Table SA19 Expenditure on transfers and grant programme

DC31 Nkangala - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
EXPENDITURE:										
Operating expenditure of Transfers and Grants										
National Government:		311 990	322 452	331 015	337 235	337 235	337 235	-	-	-
Local Government Equitable Share		308 850	318 017	326 223	333 667	333 667	333 667			
RSC Levy Replacement		-	-	-	-	-	-			
Finance Management		1 250	1 250	1 250	1 250	1 250	1 250			
Municipal Systems Improvement		890	934	930	-	-	-			
EPWP Incentive		1 000	2 121	2 280	2 318	2 318	2 318			
SETA		-	130	332	-	-	-			
Provincial Government:		1 763	1 694	3 000	-	-	-	-	-	-
Provincial Treasury Data cleansing		1 763	1 694	3 000						
Other grant providers:		60	5 563	-	-	-	-	-	-	-
Public donation mining house		60	5 563							
Total operating expenditure of Transfers and Grants:		313 813	329 709	334 015	337 235	337 235	337 235	-	-	-
Capital expenditure of Transfers and Grants										
National Government:		1 602	1 950	2 010	2 076	2 076	2 076	-	-	-
Rural asset management roads grant		1 602	1 950	2 010	2 076	2 076	2 076			
Total capital expenditure of Transfers and Grants		1 602	1 950	2 010	2 076	2 076	2 076	-	-	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		315 415	331 659	336 025	339 311	339 311	339 311	-	-	-

DC31 Nkangala - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
EXPENDITURE:										
Operating expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	344 488	347 966	355 394
Local Government Equitable Share								19 402	20 854	21 911
RSC Levy Replacement								319 654	322 989	332 483
EPWP Incentive								4 182	-	-
Finance Management								1 250	1 000	1 000
Municipal Systems Improvement								-	3 123	-
Total operating expenditure of Transfers and Grants:		-	-	-	-	-	-	344 488	347 966	355 394
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	2 175	2 280	2 408
Rural Road Asset Management Systems grant								2 175	2 280	2 408
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	2 175	2 280	2 408
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	-	-	-	-	-	346 663	350 246	357 802

Table 32 MBRR SA 20 - Reconciliation between of transfers, grant receipts and unspent funds

DC31 Nkangala - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Operating transfers and grants:										
National Government:	1.3									
Balance unspent at beginning of the year										
Current year receipts		311 990	322 452	337 235	337 235	337 235	337 235			
Conditions met - transferred to revenue		311 990	322 452	-	337 235	337 235	337 235	-	-	-
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year		-	1 000	3 994						
Current year receipts		1 000	4 688	3 000						
Conditions met - transferred to revenue		-	1 694	6 994	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		1 000	3 994	-						
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts		60								
Conditions met - transferred to revenue		60	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		312 050	324 146	6 994	337 235	337 235	337 235	-	-	-
Total operating transfers and grants - CTBM	2	1 000	3 994	-	-	-	-	-	-	-
Capital transfers and grants:										
National Government:	1.3									
Balance unspent at beginning of the year										
Current year receipts		1 602	1 950	2 010	2 076	2 076	2 076			
Conditions met - transferred to revenue		1 602	1 950	2 010	2 076	2 076	2 076	-	-	-
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		1 602	1 950	2 010	2 076	2 076	2 076	-	-	-
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		313 652	326 096	9 004	339 311	339 311	339 311	-	-	-
TOTAL TRANSFERS AND GRANTS - CTBM		1 000	3 994	-	-	-	-	-	-	-

DC31 Nkangala - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Operating transfers and grants:										
National Government:	1.3									
Balance unspent at beginning of the year								-	-	-
Current year receipts								344 488	347 966	355 394
Conditions met - transferred to revenue		-	-	-	-	-	-	344 488	347 966	355 394
Conditions still to be met - transferred to liabilities								-	-	-
Total operating transfers and grants revenue		-	-	-	-	-	-	344 488	347 966	355 394
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:										
National Government:	1.3									
Balance unspent at beginning of the year								-	-	-
Current year receipts								2 175	2 280	2 408
Conditions met - transferred to revenue		-	-	-	-	-	-	2 175	2 280	2 408
Conditions still to be met - transferred to liabilities								-	-	-
Total capital transfers and grants revenue		-	-	-	-	-	-	2 175	2 280	2 408
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		-	-	-	-	-	-	346 663	350 246	357 802
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

2.8 Councillor and employee benefits

Table 33 MBRR SA22 - Summary of councillor and staff benefits

DC31 Nkangala - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		6 927	7 695	7 874	8 940	9 387	8 940			
Pension and UIF Contributions		1 107	1 202	1 201	1 265	1 328	1 265			
Medical Aid Contributions		225	174	166	185	229	220			
Motor Vehicle Allowance		2 731	3 012	3 034	3 400	3 570	3 400			
Cellphone Allowance		608	608	607	558	586	558			
Housing Allowances		-	-	-	-	-	-			
Other benefits and allowances		-	-	-	-	-	-			
Sub Total - Councillors		11 598	12 691	12 882	14 348	15 101	14 383	-	-	-
% increase	4		9.4%	1.5%	11.4%	5.2%	(4.8%)	(100.0%)	-	-
Senior Managers of the Municipality	2									
Basic Salaries and Wages		10 874	15 010	4 516	5 927	5 240	7 193			
Pension and UIF Contributions		312	234	544	572	575	572			
Medical Aid Contributions		60	42	137	123	176	173			
Overtime		-	-	-	-	-	-			
Performance Bonus		-	-	259	1 015	850	-			
Motor Vehicle Allowance	3	483	583	564	608	797	985			
Cellphone Allowance	3	-	-	144	150	150	150			
Housing Allowances	3	27	22	-	-	-	-			
Other benefits and allowances	3	-	-	32	112	102	22			
Payments in lieu of leave		-	-	300	279	559	1 142			
Long service awards		-	-	-	-	-	-			
Post-retirement benefit obligations	6	-	-	-	-	-	-			
Sub Total - Senior Managers of Municipality		11 756	15 891	6 498	8 786	8 450	10 236	-	-	-
% increase	4		35.2%	(59.1%)	35.2%	(3.8%)	21.1%	(100.0%)	-	-
Other Municipal Staff										
Basic Salaries and Wages		29 110	38 794	50 835	69 166	64 587	64 111			
Pension and UIF Contributions		5 629	6 956	8 148	465	10 452	10 466			
Medical Aid Contributions		6 028	4 653	6 964	8 903	7 420	5 572			
Overtime		-	-	2 680	3 053	3 612	2 682			
Performance Bonus		-	-	2 715	6 658	4 726	2 939			
Motor Vehicle Allowance	3	3 084	4 424	5 886	6 799	8 779	8 134			
Cellphone Allowance	3	-	-	1 090	1 167	1 256	1 185			
Housing Allowances	3	61	108	331	333	434	407			
Other benefits and allowances	3	-	-	-	-	-	-			
Payments in lieu of leave		-	-	2 727	13 168	5 294	4 300			
Long service awards		-	-	1 389	-	951	-			
Post-retirement benefit obligations	6	313	429	795	2 026	1 644	952			
Sub Total - Other Municipal Staff		44 225	55 365	83 562	111 737	109 154	100 746	-	-	-
% increase	4		25.2%	50.9%	33.7%	(2.3%)	(7.7%)	(100.0%)	-	-
Total Parent Municipality		67 579	83 948	102 942	134 871	132 705	125 366	-	-	-

DC31 Nkangala - Supporting Table SA22 Summary councillor and staff benefits										
Summary of Employee and Councillor remuneration	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages								7 961	8 398	8 860
Pension and UIF Contributions								1 022	1 078	1 137
Medical Aid Contributions								543	573	604
Motor Vehicle Allowance								2 756	2 907	3 067
Cellphone Allowance								514	542	572
Housing Allowances								-	-	-
Other benefits and allowances								-	-	-
Sub Total - Councillors		-	-	-	-	-	-	12 795	13 498	14 241
% increase	4								5.5%	5.5%
Senior Managers of the Municipality	2									
Basic Salaries and Wages								6 027	6 359	6 709
Pension and UIF Contributions								523	552	582
Medical Aid Contributions								125	131	139
Overtime								-	-	-
Performance Bonus								573	605	638
Motor Vehicle Allowance	3							576	607	641
Cellphone Allowance	3							150	158	167
Housing Allowances	3							-	-	-
Other benefits and allowances	3							23	25	26
Payments in lieu of leave								274	289	305
Long service awards								-	-	-
Post-retirement benefit obligations	6							-	-	-
Sub Total - Senior Managers of Municipality		-	-	-	-	-	-	8 271	8 726	9 206
% increase	4								5.5%	5.5%
Other Municipal Staff										
Basic Salaries and Wages								75 353	79 497	83 870
Pension and UIF Contributions								13 482	14 224	15 006
Medical Aid Contributions								10 613	11 197	11 813
Overtime								5 251	5 540	5 845
Performance Bonus								6 272	6 617	6 980
Motor Vehicle Allowance	3							9 653	10 184	10 745
Cellphone Allowance	3							1 266	1 336	1 409
Housing Allowances	3							445	470	496
Other benefits and allowances	3							2 162	2 281	2 406
Payments in lieu of leave								4 116	4 343	4 581
Long service awards								-	-	-
Post-retirement benefit obligations	6							-	-	-
Sub Total - Other Municipal Staff		-	-	-	-	-	-	128 614	135 687	143 150
% increase	4								5.5%	5.5%
Total Parent Municipality		-	-	-	-	-	-	149 679	157 912	166 597
TOTAL SALARY, ALLOWANCES & BENEFITS		-	-	-	-	-	-	149 679	157 912	166 597
% increase	4								5.5%	5.5%
TOTAL MANAGERS AND STAFF	5,7	-	-	-	-	-	-	136 885	144 414	152 356

Table 34 MBRR SA23 - Salaries, allowances and benefits (political office bearers/councillors/ senior managers)

DC31 Nkangala - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)								
Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4		422 586	130 561	213 183			766 330
Chief Whip			445 192	73 383	195 658			714 233
Executive Mayor			629 226	172 686	148 800			950 712
Deputy Executive Mayor			-	-	-			-
Executive Committee			2 588 378	523 071	1 173 948			4 285 397
Total for all other councillors			3 875 255	664 820	1 537 849			6 077 924
Total Councillors	8	-	7 960 637	1 564 521	3 269 438			12 794 596
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1 467 439	295 175	247 646	139 589		2 149 849
Chief Finance Officer			1 054 757	193 911	216 885	100 333		1 565 886
Manager Corporate Services			1 124 204	75 316	216 739	106 939		1 523 198
Manager Social Services			1 286 756	1 884	104 805	122 401		1 515 846
Manager Technical Services			1 094 260	104 894	213 256	104 090		1 516 500
								-
Total Senior Managers of the Municipality	8,10	-	6 027 416	671 180	999 332	573 351		8 271 279
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	-	13 988 053	2 235 701	4 268 770	573 351		21 065 875

Table 35 MBRR SA24 – Summary of personnel numbers

DC31 Nkangala - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2015/16			Current Year 2016/17			Budget Year 2017/18		
		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)		59	-	59	57	-	57	57	-	57
Board Members of municipal entities	4	5	-	5	6	-	6	6	-	6
Municipal employees	5									
Municipal Manager and Senior Managers	3	5	-	5	5	-	5	5	-	5
Other Managers	7	36	-	36	37	13	24	39	13	26
Professionals		27	27	-	26	26	-	32	32	-
<i>Finance</i>										
<i>Spatial/town planning</i>										
<i>Information Technology</i>										
<i>Roads</i>										
<i>Electricity</i>										
<i>Water</i>										
<i>Sanitation</i>										
<i>Refuse</i>										
<i>Other</i>		27	27	-	26	26	-	32	32	-
Technicians		161	148	13	158	145	13	196	182	14
<i>Finance</i>										
<i>Spatial/town planning</i>										
<i>Information Technology</i>		4	4	-	4	4	-	6	6	-
<i>Roads</i>										
<i>Electricity</i>										
<i>Water</i>										
<i>Sanitation</i>										
<i>Refuse</i>										
<i>Other</i>		157	144	13	154	141	13	190	176	14
Clerks (Clerical and administrative)		27	27	-	27	27	-	37	37	-
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators										
Elementary Occupations										
TOTAL PERSONNEL NUMBERS	9	320	202	118	316	211	105	372	264	108
% increase					(1.3%)	4.5%	(11.0%)	17.7%	25.1%	2.9%
Total municipal employees headcount	6, 10									
Finance personnel headcount	8, 10									
Human Resources personnel headcount	8, 10									

2.9 Monthly targets for revenue, expenditure and cash flow

Table 36 MBRR SA25 - Budgeted monthly revenue by source and expenditure by type

DC31 Nkangala - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue By Source																
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1	-	2	2	2	-	1	-	2	-	-	1	10	11	11
Interest earned - external investments		2 030	2 125	1 980	2 548	2 775	2 050	3 160	1 297	2 395	1 800	2 040	1 250	25 450	22 459	20 468
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	30	10	50	35	50	-	15	20	15	15	260	500	550	602
Licences and permits		25	30	20	15	25	30	45	22	28	38	75	47	400	420	435
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		141 285	2 296	-	-	1 882	113 007	-	1 255	84 764	-	-	-	344 488	347 966	355 394
Other revenue		36	31	31	36	31	1	26	16	21	16	16	1	260	266	271
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		143 376	4 511	2 042	2 651	4 750	115 138	3 232	2 604	87 229	1 869	2 146	1 559	371 108	371 671	377 182
Expenditure By Type																
Employee related costs		11 407	11 407	11 407	11 407	11 407	11 407	11 407	11 407	11 407	11 407	11 407	11 407	136 885	144 414	152 356
Remuneration of councillors		1 066	1 066	1 066	1 066	1 066	1 066	1 066	1 066	1 066	1 066	1 066	1 066	12 795	13 498	14 241
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment		909	909	909	909	909	909	909	909	909	909	909	909	10 912	13 922	15 314
Finance charges		39	39	450	39	39	39	39	39	450	39	39	39	1 296	968	516
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		3 381	3 448	4 567	3 161	4 336	3 742	3 375	3 294	4 288	2 704	3 467	5 646	45 410	48 563	47 612
Transfers and subsidies		7 716	7 991	9 689	10 093	14 627	9 361	9 768	5 099	4 775	9 338	4 547	19 091	112 095	128 660	126 863
Other expenditure		4 115	3 630	5 130	6 385	4 593	4 566	3 740	4 038	4 249	3 577	3 720	4 471	52 214	52 496	55 559
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		28 634	28 492	33 220	33 061	36 977	31 091	30 305	25 854	27 146	29 041	25 156	42 630	371 606	402 521	412 462
Surplus/(Deficit)		114 742	(23 980)	(31 177)	(30 410)	(32 228)	84 047	(27 073)	(23 249)	60 084	(27 172)	(23 010)	(41 071)	(498)	(30 850)	(35 280)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	1 131	-	-	1 044	-	-	-	-	-	-	2 175	2 280	2 408
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		114 742	(23 980)	(30 046)	(30 410)	(32 228)	85 091	(27 073)	(23 249)	60 084	(27 172)	(23 010)	(41 071)	1 677	(28 570)	(32 872)
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	114 742	(23 980)	(30 046)	(30 410)	(32 228)	85 091	(27 073)	(23 249)	60 084	(27 172)	(23 010)	(41 071)	1 677	(28 570)	(32 872)

Table 39 MBRR SA26 - Budgeted monthly revenue and expenditure (municipal vote)

DC31 Nkangala - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue by Vote																
Vote 1 - Council General		1	-	2	2	2	-	1	-	2	-	-	1	10	11	11
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Manager Finance		143 350	3 436	3 152	2 634	2 841	116 152	3 186	1 328	87 200	1 831	2 071	1 511	368 691	373 521	379 144
Vote 4 - Manager Social Services		25	30	20	15	25	30	45	22	28	38	75	47	400	420	435
Vote 5 - Local Economic Development Unit		-	1 046	-	-	1 882	-	-	1 255	-	-	-	-	4 182	-	-
Vote 6 - Development and Planning Unit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Manager Technical Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Manager Corporate services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		143 376	4 511	3 173	2 651	4 750	116 182	3 232	2 604	87 229	1 869	2 146	1 559	373 283	373 951	379 590
Expenditure by Vote to be appropriated																
Vote 1 - Council General		2 637	2 637	2 917	2 637	2 637	2 672	2 637	2 637	2 637	2 678	2 637	2 637	32 001	34 108	36 097
Vote 2 - Municipal Manager		3 428	2 842	4 781	5 991	3 075	4 717	3 602	3 174	4 512	3 094	5 568	6 607	51 390	50 761	49 839
Vote 3 - Manager Finance		2 407	2 666	3 291	2 507	2 653	2 387	2 502	2 779	2 721	2 359	2 307	2 432	31 012	31 773	32 800
Vote 4 - Manager Social Services		7 108	6 772	7 635	6 748	9 091	8 120	8 534	6 539	8 464	6 627	6 558	10 004	92 201	98 145	101 935
Vote 5 - Local Economic Development Unit		1 767	1 767	1 767	1 767	1 767	1 767	1 767	1 767	1 767	1 767	1 767	3 767	23 209	24 641	25 009
Vote 6 - Development and Planning Unit		1 566	1 566	1 566	1 566	1 566	1 566	1 566	1 566	1 566	1 566	1 566	2 166	19 397	15 792	16 281
Vote 7 - Manager Technical Services		6 202	6 698	7 833	8 681	12 769	6 698	6 202	3 723	1 743	7 723	1 243	11 235	80 749	103 306	104 005
Vote 8 - Manager Corporate services		3 518	3 544	3 428	3 163	3 418	3 163	3 494	3 669	3 734	3 228	3 508	3 780	41 647	43 994	46 496
Vote 9 - null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		28 634	28 492	33 220	33 061	36 977	31 091	30 305	25 854	27 146	29 041	25 156	42 630	371 606	402 521	412 462
Surplus/(Deficit) before assoc.		114 742	(23 980)	(30 046)	(30 410)	(32 228)	85 091	(27 073)	(23 249)	60 084	(27 172)	(23 010)	(41 071)	1 677	(28 570)	(32 872)
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	114 742	(23 980)	(30 046)	(30 410)	(32 228)	85 091	(27 073)	(23 249)	60 084	(27 172)	(23 010)	(41 071)	1 677	(28 570)	(32 872)

Table 37 MBRR SA27 - Budgeted monthly revenue and expenditure (standard classification)

DC31 Nkangala - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue - Functional																
<i>Governance and administration</i>		143 351	3 436	3 153	2 636	2 843	116 152	3 187	1 328	87 201	1 831	2 071	1 512	368 701	373 531	379 155
Executive and council		1	-	2	2	2	-	1	-	2	-	-	1	10	11	11
Finance and administration		143 350	3 436	3 152	2 634	2 841	116 152	3 186	1 328	87 200	1 831	2 071	1 511	368 691	373 521	379 144
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		25	1 076	20	15	1 907	30	45	1 277	28	38	75	47	4 582	420	435
Planning and development		-	1 046	-	-	1 882	-	-	1 255	-	-	-	-	4 182	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		25	30	20	15	25	30	45	22	28	38	75	47	400	420	435
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		143 376	4 511	3 173	2 651	4 750	116 182	3 232	2 604	87 229	1 869	2 146	1 559	373 283	373 951	379 590
Expenditure - Functional																
<i>Governance and administration</i>		11 356	11 255	13 439	13 662	11 354	11 696	11 409	11 817	12 574	10 727	13 588	14 215	147 094	154 623	159 362
Executive and council		2 945	2 945	3 291	2 945	2 945	2 980	2 945	2 945	2 945	2 986	2 945	2 945	35 762	38 060	40 279
Finance and administration		7 699	7 922	9 728	9 965	7 708	8 073	7 733	8 303	8 926	7 374	7 624	10 698	101 753	106 713	108 755
Internal audit		712	389	420	753	701	643	731	569	703	367	3 019	572	9 579	9 849	10 327
<i>Community and public safety</i>		6 928	6 585	7 455	6 519	8 054	7 886	8 351	6 352	7 925	6 448	6 368	9 820	88 691	94 988	98 600
Community and social services		2 029	1 707	2 043	1 670	3 011	2 339	1 604	1 494	2 937	1 589	1 462	4 937	26 823	30 033	29 320
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		2 634	2 654	2 946	2 630	2 652	3 326	4 426	2 639	2 707	2 639	2 630	2 659	34 541	35 789	38 360
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		2 266	2 224	2 466	2 219	2 391	2 222	2 321	2 219	2 281	2 219	2 276	2 224	27 327	29 166	30 920
<i>Economic and environmental services</i>		10 338	10 639	12 313	12 868	17 557	11 496	10 533	7 673	6 635	11 855	5 188	16 583	133 678	152 763	153 337
Planning and development		10 158	10 453	12 133	12 639	16 520	11 262	10 350	7 486	6 096	11 676	4 998	16 398	130 168	149 606	150 002
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		180	186	180	229	1 037	234	183	186	539	179	190	184	3 510	3 157	3 335
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		12	12	12	12	12	12	12	12	12	12	12	2 012	2 143	147	1 163
Total Expenditure - Functional		28 634	28 492	33 220	33 061	36 977	31 091	30 305	25 854	27 146	29 041	25 156	42 630	371 606	402 521	412 462
Surplus/(Deficit) before assoc.		114 742	(23 980)	(30 046)	(30 410)	(32 228)	85 091	(27 073)	(23 249)	60 084	(27 172)	(23 010)	(41 071)	1 677	(28 570)	(32 872)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	114 742	(23 980)	(30 046)	(30 410)	(32 228)	85 091	(27 073)	(23 249)	60 084	(27 172)	(23 010)	(41 071)	1 677	(28 570)	(32 872)

Table 38 MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)

DC31 Nkangala - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Single-year expenditure to be appropriated																
Vole 1 - Council General		150	150	150	150	150	150	150	150	150	150	150	150	1 800	100	-
Vole 2 - Municipal Manager		167	4 867	167	182	167	167	167	167	167	167	187	3 737	10 305	2 800	2 700
Vole 3 - Manager Finance		4	4	4	4	4	4	4	4	4	4	4	4	50	60	65
Vole 4 - Manager Social Services		2 012	-	-	2 346	500	546	250	900	2 496	-	300	-	9 350	940	950
Vole 5 - Local Economic Development Unit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vole 6 - Development and Planning Unit		4	4	4	4	4	4	4	4	4	4	4	4	42	-	-
Vole 7 - Manager Technical Services		150	-	195	225	270	165	150	75	-	75	165	30	1 500	1 700	1 900
Vole 8 - Manager Corporate services		529	332	326	477	479	827	328	727	626	429	626	631	6 338	4 850	320
Vole 9 - null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vole 10 - null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vole 11 - null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vole 12 - null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vole 13 - null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vole 14 - null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vole 15 - null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	3 015	5 356	845	3 387	1 573	1 862	1 052	2 026	3 447	828	1 436	4 555	29 385	10 450	5 935
Total Capital Expenditure	2	3 015	5 356	845	3 387	1 573	1 862	1 052	2 026	3 447	828	1 436	4 555	29 385	10 450	5 935

Table 39 MBRR SA29 - Budgeted monthly capital expenditure (standard classification)

DC31 Nkangala - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Capital Expenditure - Functional	1															
<i>Governance and administration</i>		850	5 353	647	813	800	1 148	649	1 048	947	750	967	4 522	18 493	7 810	3 085
Executive and council		150	150	150	150	150	150	150	150	150	150	150	150	1 800	100	-
Finance and administration		700	5 203	497	663	650	998	499	898	797	600	797	4 372	16 673	7 710	3 085
Internal audit		-	-	-	-	-	-	-	-	-	-	20	-	20	-	-
<i>Community and public safety</i>		2 012	-	-	2 346	500	516	250	900	2 496	-	300	-	9 320	940	950
Community and social services		-	-	-	-	500	40	-	-	-	-	300	-	840	870	950
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		2 008	-	-	-	-	476	-	900	2 496	-	-	-	5 880	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		4	-	-	2 346	-	-	250	-	-	-	-	-	2 600	70	-
<i>Economic and environmental services</i>		154	4	199	229	274	199	154	79	4	79	169	34	1 572	1 700	1 900
Planning and development		154	4	199	229	274	169	154	79	4	79	169	34	1 542	1 700	1 900
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	30	-	-	-	-	-	-	30	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	2	3 015	5 356	845	3 387	1 573	1 862	1 052	2 026	3 447	828	1 436	4 555	29 385	10 450	5 935
Funded by:																
National Government														-	-	-
Provincial Government														-	-	-
District Municipality														-	-	-
Other transfers and grants														-	-	-
Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions & donations														-	-	-
Borrowing														-	-	-
Internally generated funds		3 015	5 356	845	3 387	1 573	1 862	1 052	2 026	3 447	828	1 436	4 555	29 385	10 450	5 935
Total Capital Funding		3 015	5 356	845	3 387	1 573	1 862	1 052	2 026	3 447	828	1 436	4 555	29 385	10 450	5 935

Table 40 MBRR SA30 - Budgeted monthly cash flow

DC31 Nkangala - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand															
Cash Receipts By Source															
Rental of facilities and equipment	1	-	2	2	2	-	1	-	2	-	-	1	10	11	11
Interest earned - external investments	2 030	2 125	1 980	2 548	2 775	2 050	3 160	1 297	2 395	1 800	2 040	1 250	25 450	22 459	20 468
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	30	10	50	35	50	-	15	20	15	15	260	500	550	602
Licences and permits	25	30	20	15	25	30	45	22	28	38	75	47	400	420	435
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operational	141 285	2 296	-	-	1 882	113 007	-	1 255	84 764	-	-	-	344 488	347 966	355 394
Other revenue	36	31	31	36	31	1	26	16	21	16	16	1	260	266	271
Cash Receipts by Source	143 376	4 511	2 042	2 651	4 750	115 138	3 232	2 604	87 229	1 869	2 146	1 559	371 108	371 671	377 182
Other Cash Flows by Source															
Transfer receipts - capital	-	-	1 131	-	-	1 044	-	-	-	-	-	-	2 175	2 280	2 408
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	(3 984)	(3 984)	(4 373)	(4 799)
Total Cash Receipts by Source	143 376	4 511	3 173	2 651	4 750	116 182	3 232	2 604	87 229	1 869	2 146	(2 425)	369 299	369 579	374 791
Cash Payments by Type															
Employee related costs	11 407	11 407	11 407	11 407	11 407	11 407	11 407	11 407	11 407	11 407	11 407	11 407	136 885	144 414	152 356
Remuneration of councillors	1 066	1 066	1 066	1 066	1 066	1 066	1 066	1 066	1 066	1 066	1 066	1 066	12 795	13 498	14 241
Finance charges	39	39	450	39	39	39	39	39	450	39	39	39	1 296	968	516
Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3 381	3 448	4 567	3 161	4 336	3 742	3 375	3 294	4 288	2 704	3 467	5 109	44 873	47 993	47 014
Transfers and grants - other municipalities	7 716	7 991	9 689	10 093	14 627	9 361	9 768	5 099	4 775	9 338	4 547	19 091	112 095	128 660	126 863
Transfers and grants - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	4 047	3 604	5 055	6 385	4 503	4 466	3 740	4 038	4 174	3 577	3 720	4 906	52 214	52 496	55 559
Cash Payments by Type	27 657	27 556	32 234	32 152	35 978	30 082	29 396	24 945	26 161	28 132	24 246	41 619	360 157	388 029	396 550
Other Cash Flows/Payments by Type															
Capital assets	3 015	5 356	845	3 387	1 573	1 862	1 052	2 026	3 447	828	1 436	4 555	29 385	10 450	5 935
Repayment of borrowing	18	18	1 561	18	18	18	18	18	1 561	18	18	18	3 303	3 336	1 793
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	30 691	32 931	34 640	35 557	37 569	31 962	30 466	26 989	31 168	28 978	25 700	46 193	392 845	401 814	404 278
NET INCREASE/(DECREASE) IN CASH HELD	112 686	(28 419)	(31 467)	(32 906)	(32 820)	84 220	(27 234)	(24 385)	56 061	(27 110)	(23 554)	(48 618)	(23 546)	(32 236)	(29 486)
Cash/cash equivalents at the month/year begin:	408 811	521 497	493 078	461 611	428 705	395 885	480 105	452 871	428 486	484 547	457 438	433 884	408 811	385 266	353 030
Cash/cash equivalents at the month/year end:	521 497	493 078	461 611	428 705	395 885	480 105	452 871	428 486	484 547	457 438	433 884	385 266	385 266	353 030	323 543

Table 41 MBRR SA34a – Capital expenditure on new assets by class

DC31 Nkangala - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Capital expenditure on new assets by Asset Class/Sub-class	1									
Infrastructure		-	-	-	350	1 850	1 850	-	-	-
Infrastructure - Road transport		-	-	-	350	1 850	1 850	-	-	-
Roads, Pavements & Bridges		-	-	-	350	1 850	1 850	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	1 090	1 090	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other	9	-	-	-	-	1 090	1 090	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		20 661	25 124	22 314	7 700	36 049	35 688	-	-	-
General vehicles		693	1 232	8 471	-	2 804	2 804	-	-	-
Specialised vehicles		4 763	7 140	-	-	-	-	-	-	-
Plant & equipment		-	1 420	3 419	130	1 184	1 184	-	-	-
Computers - hardware/equipment		206	1 026	491	3 350	6 874	6 874	-	-	-
Furniture and other office equipment		88	973	1 609	2 720	10 209	9 848	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		14 911	13 334	8 324	1 500	14 978	14 978	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Intangibles		1 561	-	-	-	350	350	-	-	-
Computers - software & programming		-	-	-	-	350	350	-	-	-
Other (list sub-class)		1 561	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	22 223	25 124	22 314	8 050	39 339	38 978	-	-	-

DC31 Nkangala - Supporting Table SA34a Capital expenditure on new assets by asset class										
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Community Assets		-	-	-	-	-	-	2 000	-	-
Community Facilities		-	-	-	-	-	-	2 000	-	-
Halls								-	-	-
Centres								-	-	-
Crèches								-	-	-
Clinics/Care Centres								-	-	-
Fire/Ambulance Stations								2 000	-	-
Testing Stations								-	-	-
Museums								-	-	-
Galleries								-	-	-
Theatres								-	-	-
Libraries								-	-	-
Cemeteries/Crematoria								-	-	-
Police								-	-	-
Parks								-	-	-
Public Open Space								-	-	-
Nature Reserves								-	-	-
Public Ablution Facilities								-	-	-
Markets								-	-	-
Stalls								-	-	-
Abattoirs								-	-	-
Airports								-	-	-
Taxi Ranks/Bus Terminals								-	-	-
Capital Spares								-	-	-
Other assets		-	-	-	-	-	-	4 350	4 500	-
Operational Buildings		-	-	-	-	-	-	4 350	4 500	-
Municipal Offices								4 350	4 500	-
Pay/Enquiry Points								-	-	-
Building Plan Offices								-	-	-
Intangible Assets		-	-	-	-	-	-	2 750	-	-
Servitudes								-	-	-
Licences and Rights		-	-	-	-	-	-	2 750	-	-
Water Rights								-	-	-
Effluent Licenses								-	-	-
Solid Waste Licenses								-	-	-
Computer Software and Applications								2 750	-	-
Load Settlement Software Applications								-	-	-
Unspecified								-	-	-
Computer Equipment		-	-	-	-	-	-	2 800	2 800	2 700
Computer Equipment								2 800	2 800	2 700
Furniture and Office Equipment		-	-	-	-	-	-	5 995	450	335
Furniture and Office Equipment								5 995	450	335
Machinery and Equipment		-	-	-	-	-	-	8 390	1 000	1 000
Machinery and Equipment								8 390	1 000	1 000
Transport Assets		-	-	-	-	-	-	3 100	1 700	1 900
Transport Assets								3 100	1 700	1 900
Total Capital Expenditure on new assets	1	-	-	-	-	-	-	29 385	10 450	5 935

Table 42 MBRR SA34c – Repairs & Maintenance by asset class

DC31 Nkangala - Supporting Table SA34c Repairs and maintenance expenditure by asset class										
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Repairs and maintenance expenditure by Asset Class/Sub-class										
Other assets		54 886	17 545	6 721	7 173	6 210	4 854	-	-	-
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles	10	-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		41 808	13 468	-	933	2 886	1 530	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		13 078	4 077	-	6 240	3 324	3 324	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	6 721	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	54 886	17 545	6 721	7 173	6 210	4 854	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-
R&M as a % of PPE		55.7%	15.2%	5.0%	4.6%	3.3%	3.0%	0.0%	0.0%	0.0%
R&M as % Operating Expenditure		13.1%	5.3%	1.9%	1.6%	1.3%	1.0%	0.0%	0.0%	0.0%

DC31 Nkangala - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Repairs and maintenance expenditure by Asset Class/Sub-class										
Other assets		-	-	-	-	-	-	2 433	2 633	2 633
Operational Buildings		-	-	-	-	-	-	2 433	2 633	2 633
Municipal Offices		-	-	-	-	-	-	2 433	2 633	2 633
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	6 870	7 117	7 358
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	6 870	7 117	7 358
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	6 730	7 004	7 229
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	140	114	130
Computer Equipment		-	-	-	-	-	-	500	1 000	1 000
Computer Equipment		-	-	-	-	-	-	500	1 000	1 000
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	6 538	7 254	5 793
Machinery and Equipment		-	-	-	-	-	-	6 538	7 254	5 793
Total Repairs and Maintenance Expenditure	1	-	-	-	-	-	-	16 341	18 005	16 784
R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	10.0%	9.5%
R&M as % Operating Expenditure		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.8%	4.2%

Table 4643 MBRR SA34d – Depreciation by asset class

DC31 Nkangala - Supporting Table SA34d Depreciation by asset class

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		286	558	358	832	368	368	-	-	-
Infrastructure - Road transport		-	-	277	-	286	286	-	-	-
<i>Roads, Pavements & Bridges</i>		-	-	277	-	286	286	-	-	-
<i>Storm water</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		282	282	81	247	82	82	-	-	-
<i>Generation</i>		282	282	81	247	82	82	-	-	-
<i>Transmission & Reticulation</i>		-	-	-	-	-	-	-	-	-
<i>Street Lighting</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Other		4	276	-	585	-	-	-	-	-
<i>Waste Management</i>		-	-	-	-	-	-	-	-	-
<i>Transportation</i>	2	-	-	-	-	-	-	-	-	-
<i>Gas</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>	3	4	276	-	585	-	-	-	-	-
Other assets		7 629	7 258	9 035	7 991	9 497	9 232	-	-	-
General vehicles		1 685	2 238	3 268	2 779	4 008	3 856	-	-	-
Specialised vehicles	10	-	-	-	-	-	-	-	-	-
Plant & equipment		1 127	720	955	972	1 322	1 323	-	-	-
Computers - hardware/equipment		1 578	1 613	1 010	2 176	950	947	-	-	-
Furniture and other office equipment		1 033	754	1 028	482	712	611	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		2 205	1 934	2 773	1 581	2 505	2 496	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Intangibles		401	95	173	762	94	93	-	-	-
Computers - software & programming		401	95	173	762	94	93	-	-	-
Other (<i>list sub-class</i>)		-	-	-	-	-	-	-	-	-
Total Depreciation	1	8 315	7 910	9 566	9 585	9 959	9 693	-	-	-

DC31 Nkangala - Supporting Table SA34d Depreciation by asset class

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Depreciation by Asset Class/Sub-class	1									
Infrastructure		-	-	-	-	-	-	363	363	399
Roads Infrastructure		-	-	-	-	-	-	282	282	310
<i>Roads</i>								282	282	310
Electrical Infrastructure		-	-	-	-	-	-	81	81	89
<i>MV Networks</i>								81	81	89
Community Assets		-	-	-	-	-	-	-	125	137
Community Facilities		-	-	-	-	-	-	-	125	137
<i>Capital Spares</i>								-	125	137
Other assets		-	-	-	-	-	-	2 463	2 663	2 929
Operational Buildings		-	-	-	-	-	-	2 463	2 663	2 929
<i>Municipal Offices</i>								2 463	2 663	2 929
Intangible Assets		-	-	-	-	-	-	92	1 009	1 110
Servitudes										
Licences and Rights		-	-	-	-	-	-	92	1 009	1 110
<i>Computer Software and Applications</i>								92	1 009	1 110
Computer Equipment		-	-	-	-	-	-	1 514	2 704	2 974
Computer Equipment								1 514	2 704	2 974
Furniture and Office Equipment		-	-	-	-	-	-	686	778	856
Furniture and Office Equipment								686	778	856
Machinery and Equipment		-	-	-	-	-	-	1 769	2 091	2 300
Machinery and Equipment								1 769	2 091	2 300
Transport Assets		-	-	-	-	-	-	4 025	4 191	4 610
Transport Assets								4 025	4 191	4 610
Total Depreciation	1	-	-	-	-	-	-	10 912	13 922	15 314

Table 44 MBRR SA35 – Future financial implications of the capital budget

DC31 Nkangala - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2017/18 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Present value
Capital expenditure	1							
Vote 1 - Council General		1 800	100	-				
Vote 2 - Municipal Manager		10 305	2 800	2 700				
Vote 3 - Manager Finance		50	60	65				
Vote 4 - Manager Social Services		9 350	940	950				
Vote 5 - Local Economic Development Unit		-	-	-				
Vote 6 - Development and Planning Unit		42	-	-				
Vote 7 - Manager Technical Services		1 500	1 700	1 900				
Vote 8 - Manager Corporate services		6 338	4 850	320				
Vote 9 - null		-	-	-				
Vote 10 - null		-	-	-				
Vote 11 - null		-	-	-				
Vote 12 - null		-	-	-				
Vote 13 - null		-	-	-				
Vote 14 - null		-	-	-				
Vote 15 - null		-	-	-				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		29 385	10 450	5 935	-	-	-	-

Table 45 MBRR SA1 – Supporting detail to budgeted financial performance

DC31 Nkangala - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
REVENUE ITEMS:											
Property rates											
Total Property Rates	6										
<i>less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i>											
Net Property Rates		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue											
Total Service charges - electricity revenue	6										
<i>less Revenue Foregone (in excess of 50 kwh per indigent household per month)</i>											
<i>less Cost of Free Basis Services (50 kwh per indigent household per month)</i>											
Net Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-
Service charges - water revenue											
Total Service charges - water revenue	6										
<i>less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)</i>											
<i>less Cost of Free Basis Services (6 kilolitres per indigent household per month)</i>											
Net Service charges - water revenue		-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue											
Total Service charges - sanitation revenue											
<i>less Revenue Foregone (in excess of free sanitation service to indigent households)</i>											
<i>less Cost of Free Basis Services (free sanitation service to indigent households)</i>											
Net Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue											
Total refuse removal revenue	6										
Total landfill revenue											
<i>less Revenue Foregone (in excess of one removal a week to indigent households)</i>											
<i>less Cost of Free Basis Services (removed once a week to indigent households)</i>											
Net Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-
Other Revenue by source											
Other Revenue		519	461	843	350	1 921	569	1 911			
Total 'Other' Revenue	3	519	461	843	350	1 921	569	1 911			
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	39 984	53 804	55 352	75 093	69 827	71 303	44 640			
Pension and UIF Contributions		5 941	7 190	8 693	1 038	11 027	11 038	7 209			
Medical Aid Contributions		6 088	4 696	7 101	9 025	7 596	5 745	3 719			
Overtime		-	-	2 680	3 053	3 612	2 682	1 965			
Performance Bonus		-	-	2 975	7 673	5 577	2 939	1 799			
Motor Vehicle Allowance		3 567	5 007	6 450	7 407	9 577	9 118	5 998			
Cellphone Allowance		-	-	1 234	1 317	1 406	1 335	875			
Housing Allowances		87	130	331	333	434	407	282			
Other benefits and allowances		313	429	828	2 138	1 746	973	682			
Payments in lieu of leave		-	-	3 028	13 447	5 852	5 442	472			
Long service awards		-	-	1 389	-	951	-	-			
Post-retirement benefit obligations	4	-	-	-	-	-	-	-			
<i>sub-total</i>	5	55 981	71 257	90 060	120 523	117 604	110 983	67 642			
<i>Less: Employees costs capitalised to PPE</i>											
Total Employee related costs	1	55 981	71 257	90 060	120 523	117 604	110 983	67 642			
Contributions recognised - capital											
<i>List contributions by contract</i>											
Total Contributions recognised - capital		-	-	-	-	-	-	-			
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		8 312	7 910	9 566	9 585	9 959	9 693	6 393			
Lease amortisation		-	-	-	-	-	-	-			
Capital asset impairment		-	-	-	-	-	-	-			
Depreciation resulting from revaluation of PPE	10	-	-	-	-	-	-	-			
Total Depreciation & asset impairment	1	8 312	7 910	9 566	9 585	9 959	9 693	6 393			
Bulk purchases											
Electricity Bulk Purchases		-	-	-	-	-	-	-			
Water Bulk Purchases		-	-	-	-	-	-	-			
Total bulk purchases	1	-	-	-	-	-	-	-			
Transfers and grants											
Cash transfers and grants		-	-	-	-	-	-	-			
Non-cash transfers and grants		231 013	126 083	177 349	205 917	240 344	240 644	103 768			
Total transfers and grants	1	231 013	126 083	177 349	205 917	240 344	240 644	103 768			

Contracted services												
		2 144	2 724	6 916	4 540	4 852	4 775	1 716				
	<i>Outsourced services</i>	15 831	57 170	14 261	23 343	32 170	30 062	10 773				
	<i>Professional services</i>	55 406	18 084	9 669	16 231	18 967	17 370	8 641				
	<i>Contractors</i>											
	<i>sub-total</i>	1	73 381	77 977	30 847	44 114	55 990	52 208	21 130	-	-	-
	Allocations to organs of state:											
	Electricity		-	-	-	-	-	-	-	-	-	-
	Water		-	-	-	-	-	-	-	-	-	-
	Sanitation		-	-	-	-	-	-	-	-	-	-
	Other		-	-	-	-	-	-	-	-	-	-
	Total contracted services		73 381	77 977	30 847	44 114	55 990	52 208	21 130	-	-	-
	Other Expenditure By Type											
	Collection costs		-	-	-	-	-	-	-	-	-	-
	Contributions to 'other' provisions		-	-	-	-	-	-	-	-	-	-
	Consultant fees		-	-	-	-	-	-	-	-	-	-
	Audit fees		-	-	-	-	-	-	-	-	-	-
	General expenses	3	26 137	34 108	34 624	45 836	48 163	48 232	19 775			
	<i>List Other Expenditure by Type</i>		-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
	Total 'Other' Expenditure	1	26 137	34 108	34 624	45 836	48 163	48 232	19 775	-	-	-
	Repairs and Maintenance by Expenditure Item	8										
	Employee related costs											
	Other materials											
	Contracted Services											
	Other Expenditure		54 886	17 545	6 721	7 173	6 210	4 854	4 968			
	Total Repairs and Maintenance Expenditure	9	54 886	17 545	6 721	7 173	6 210	4 854	4 968	-	-	-

DC31 Nkangala - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
REVENUE ITEMS:											
Other Revenue by source											
Rental from Fixed Assets									10	11	11
Sales of Goods and Rendering of Services									250	255	260
Total 'Other' Revenue	1	-	-	-	-	-	-	-	260	266	271
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2								81 714	86 208	90 950
Pension and UIF Contributions									13 762	14 519	15 317
Medical Aid Contributions									10 613	11 197	11 813
Overtime									5 251	5 540	5 845
Performance Bonus									6 512	6 870	7 247
Motor Vehicle Allowance									576	607	641
Cellphone Allowance									1 416	1 494	1 576
Housing Allowances									445	470	496
Other benefits and allowances									2 764	2 915	3 076
Payments in lieu of leave									13 833	14 594	15 396
Long service awards									-	-	-
Post-retirement benefit obligations	4								-	-	-
sub-total	5	-	-	-	-	-	-	-	136 885	144 414	152 356
<u>Less: Employees costs capitalised to PPE</u>											
Total Employee related costs	1	-	-	-	-	-	-	-	136 885	144 414	152 356
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment									10 912	13 922	15 314
Total Depreciation & asset impairment	1	-	-	-	-	-	-	-	10 912	13 922	15 314
Transfers and grants											
Non-cash transfers and grants									112 095	128 660	126 863
Total transfers and grants	1	-	-	-	-	-	-	-	112 095	128 660	126 863
Contracted services											
Consultants and Professional Services									16 192	16 692	16 495
Contractors									18 960	22 269	21 284
Outsourced Services									10 258	9 602	9 834
sub-total	1	-	-	-	-	-	-	-	45 410	48 563	47 612
Total contracted services		-	-	-	-	-	-	-	45 410	48 563	47 612
Other Expenditure By Type											
Achievements and Awards									214	229	245
Advertising Publicity and Marketing									2 897	3 151	3 080
Bank Charges Facility and Card Fees									94	98	144
Communication									6 707	5 581	4 966
Courier and Delivery Services									35	29	20
External Computer Service									7 421	7 709	7 939
Full Time Union Representative									12	15	16
Furniture and Office Equipment									625	463	467
Insurance Underwriting									1 422	1 497	1 569
Learnerships and Internships									619	653	689
Licences									140	114	130
Materials and Supplies									5 676	6 561	7 255
Municipal Services									3 526	3 745	3 965
Other Assets									523	546	600
Printing Publications and Books									2 083	2 115	1 479
Professional Bodies Membership and Subscription									459	496	938
Registration Fees									3 551	2 454	2 699
Resettlement Cost									109	77	80
Rewards Incentives									175	-	-
Skills Development Fund Levy									1 175	1 239	1 307
Toll Gate Fees									330	367	408
Transport Provided as Part of Departmental Activities									1 098	1 175	1 826
Travel Agency and Visa's									353	398	526
Travel and Subsistence									9 684	10 318	11 050
Uniform and Protective Clothing									911	863	1 479
Wet Fuel									1 766	1 963	2 003
Workmen's Compensation Fund									609	642	677
Total 'Other' Expenditure	1	-	-	-	-	-	-	-	52 214	52 496	55 559
Repairs and Maintenance by Expenditure Item											
Employee related costs	8										
Other materials											
Contracted Services									16 341	18 005	16 784
Other Expenditure											
Total Repairs and Maintenance Expenditure	9	-	-	-	-	-	-	-	16 341	18 005	16 784

Table 46 MBRR SA2 – Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

DC31 Nkangala - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)										
Description	Ref	Vote 1 - Council General	Vote 2 - Municipal Manager	Vote 3 - Manager Finance	Vote 4 - Manager Social	Vote 5 - Local Economic Development	Vote 6 - Development and Planning	Vote 7 - Manager Technical	Vote 8 - Manager Corporate	Total
R thousand	1									
Revenue By Source										
Rental of facilities and equipment		10	-	-	-	-	-	-	-	10
Interest earned - external investments		-	-	25 450	-	-	-	-	-	25 450
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	500	-	-	-	-	-	500
Licences and permits		-	-	-	400	-	-	-	-	400
Other revenue		-	-	260	-	-	-	-	-	260
Transfers and subsidies		-	-	340 306	-	4 182	-	-	-	344 488
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-	-	371 108
Expenditure By Type										
Employee related costs		5 040	18 269	16 039	61 473	4 066	6 562	9 000	16 436	136 885
Remuneration of councillors		12 795	-	-	-	-	-	-	-	12 795
Debt impairment		-	-	-	-	-	-	-	-	-
Depreciation & asset impairment		764	1 171	198	6 270	26	42	331	2 110	10 912
Finance charges		338	7	905	-	-	-	22	24	1 296
Contracted services		1 601	14 690	6 000	6 711	318	1 523	1 352	12 679	44 873
Transfers and subsidies		-	5 990	2 640	7 260	16 500	10 650	69 055	-	112 095
Other expenditure		11 463	11 263	5 229	10 488	2 300	620	988	10 399	52 750
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		32 001	51 390	31 012	92 201	23 209	19 397	80 749	41 647	371 606
Surplus/(Deficit)		(32 001)	(51 390)	(31 012)	(92 201)	(23 209)	(19 397)	(80 749)	(41 647)	(498)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	2 175	-	-	-	-	-	2 175
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(32 001)	(51 390)	(28 837)	(92 201)	(23 209)	(19 397)	(80 749)	(41 647)	1 677

Table 47 MBRR SA3 – Supporting detail to Budgeted Financial Position

DC31 Nkangala - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
ASSETS											
Call investment deposits											
Call deposits < 90 days		395 570	407 408	458 096	419 820	358 353	405 662	493 256			
Other current investments > 90 days		-	36 657	-	-	-	-	-			
Total Call investment deposits	2	395 570	444 065	458 096	419 820	358 353	405 662	493 256	-	-	-
Consumer debtors											
Consumer debtors		-	-	144	-	-	-	-			
Less: Provision for debt impairment		-	-	-	23	23	23	186			
Total Consumer debtors	2	-	-	144	23	23	23	186	-	-	-
Debt impairment provision											
Balance at the beginning of the year		-	-	-	-	(23)	-	186			
Contributions to the provision		-	-	-	-	-	-	-			
Bad debts written off		-	-	-	-	-	-	-			
Balance at end of year		-	-	-	-	(23)	-	186	-	-	-
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		123 637	164 387	193 301	210 569	240 768	164 528	211 378			
Leases recognised as PPE		-	788	788	-	-	-	479			
Less: Accumulated depreciation		25 070	49 439	58 672	53 706	53 706	-	65 961			
Total Property, plant and equipment (PPE)	2	98 566	115 736	135 418	156 862	187 061	164 528	145 896	-	-	-
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		29	244	268	1 703	5 567	3 569	1 543			
Current portion of long-term liabilities		6 629	3 494	3 403	-	-	-	218			
Total Current liabilities - Borrowing		6 659	3 738	3 671	1 703	5 567	3 569	1 760	-	-	-
Trade and other payables											
Trade and other creditors		58 387	40 431	36 715	26 899	26 899	26 899	23 471			
Unspent conditional transfers		1 000	3 994	-	-	-	-	1 785			
VAT		-	-	-	-	-	-	-			
Total Trade and other payables	2	59 387	44 425	36 715	26 899	26 899	26 899	25 256	-	-	-
Non current liabilities - Borrowing											
Borrowing		27 904	10 798	7 713	9 095	9 095	4 310	7 805			
Finance leases (including PPP asset element)		-	486	218	443	443	-	-			
Total Non current liabilities - Borrowing	4	27 904	11 283	7 930	9 537	9 537	4 310	7 805	-	-	-
Provisions - non-current											
Retirement benefits		13 819	14 752	15 985	15 895	15 895	18 231	15 995			
List other major provision items		-	-	-	-	-	-	-			
Refuse landfill site rehabilitation		-	-	-	-	-	-	-			
Other		-	-	2 245	-	-	-	2 245			
Total Provisions - non-current		13 819	14 752	18 231	15 895	15 895	18 231	18 240	-	-	-
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		689 679	616 307	641 486	745 919	745 919	751 675	659 171			
GRAP adjustments		-	-	-	-	-	-	-			
Restated balance		689 679	616 307	641 486	745 919	745 919	751 675	659 171	-	-	-
Surplus/(Deficit)		(73 372)	32 792	24 919	(84 024)	(119 386)	(114 223)	45 432	-	-	-
Appropriations to Reserves		-	-	-	-	-	-	-			
Transfers from Reserves		-	-	-	-	-	-	-			
Depreciation offsets		-	-	-	-	-	-	-			
Other adjustments		-	-	-	-	-	-	-			
Accumulated Surplus/(Deficit)	1	616 307	649 100	666 405	661 895	626 533	637 452	704 603	-	-	-
Reserves											
Housing Development Fund		-	-	-	-	-	-	-			
Capital replacement		-	-	-	-	-	-	-			
Self-insurance		-	-	-	-	-	-	-			
Other reserves		-	-	-	-	-	-	-			
Revaluation		-	-	-	-	-	-	-			
Total Reserves	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	616 307	649 100	666 405	661 895	626 533	637 452	704 603	-	-	-

DC31 Nkangala - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
ASSETS											
Call investment deposits											
Call deposits									382 754	347 949	320 010
Other current investments									-	-	-
Total Call investment deposits	2	-	-	-	-	-	-	-	382 754	347 949	320 010
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)									259 572	270 022	275 957
Leases recognised as PPE	3								-	-	-
Less: Accumulated depreciation									79 542	93 465	108 779
Total Property, plant and equipment (PPE)	2	-	-	-	-	-	-	-	180 029	176 557	167 178
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)									3 085	1 543	-
Current portion of long-term liabilities									218	250	289
Total Current liabilities - Borrowing		-	-	-	-	-	-	-	3 303	1 793	289
Trade and other payables											
Trade and other creditors									26 899	27 413	28 695
Unspent conditional transfers									-	-	-
VAT									-	-	-
Total Trade and other payables	2	-	-	-	-	-	-	-	26 899	27 413	28 695
Non current liabilities - Borrowing											
Borrowing	4								1 543	-	-
Finance leases (including PPP asset element)									501	250	578
Total Non current liabilities - Borrowing		-	-	-	-	-	-	-	2 043	250	578
Provisions - non-current											
Retirement benefits									20 817	22 970	25 949
<i>List other major provision items</i>											
Refuse landfill site rehabilitation									-	-	-
Other									-	-	-
Total Provisions - non-current		-	-	-	-	-	-	-	20 817	22 970	25 949
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance									637 452	761 143	717 633
GRAP adjustments											
Restated balance		-	-	-	-	-	-	-	637 452	761 143	717 633
Surplus/(Deficit)		-	-	-	-	-	-	-	1 677	(28 570)	(32 872)
Appropriations to Reserves									-	-	-
Transfers from Reserves									122 013	(14 940)	(36 956)
Depreciation offsets											
Other adjustments											
Accumulated Surplus/(Deficit)	1	-	-	-	-	-	-	-	761 143	717 633	647 805
Reserves											
Housing Development Fund									-	-	-
Capital replacement									-	-	-
Self-insurance									-	-	-
Other reserves									-	-	-
Revaluation									-	-	-
Total Reserves	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	-	-	-	-	-	-	-	761 143	717 633	647 805

Table 48 MBRR SA6 – Reconciliation of IDP strategic objectives and budget (capital expenditure)

DC31 Nkangala - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand												
Institutional Development and Municipal Transformation		A		294	3 574		5 330					
Good Governance and Public Participation		B		-	-		-					
Local Economic Development		C		-	-		20					
Financial Viability		D		-	168		400					
Basic service delivery		E		21 929	21 362		2 250					
Spatial Development Analysis		F		-	21		50					

DC31 Nkangala - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)												
Strategic Objective	Goal	Goal Code	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand												
Institutional Development and Transformation	Competent Innovative and Accountable Team	KPA 1								11 884	7 900	3 135
Good Governance and Public Participation	Sound Electronic Governance	KPA 2								7 450		
Local Economic Development	Inclusive Economic Growth with Sustainable Development	KPA 3										
Financial Viability and Financial Management	Sound Financial Management	KPA 4										
Basic Service Delivery and Infrastructure	Healthy Social Environment	KPA 5								8 550	850	900
	Sustainable Infrastructure and Service Provisioning	KPA 5								1 500	1 700	1 900
Spatial Rationale	Integrated regionalised planning	KPA 6										
Allocations to other priorities			3									
Total Capital Expenditure			1	-	-	-	-	-	-	29 385	10 450	5 935

Table 49 MBRR SA21 -Transfers & grants made by the municipality

DC31 Nkangala - Supporting Table SA21 Transfers and grants made by the municipality

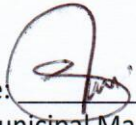
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
Non-Cash Transfers to other municipalities											
MP311 Victor Khanye	1	12 958	10 767	16 665	23 580	29 058	29 058	12 530			
MP312 Emalahleni		72 141	42 340	23 933	26 285	16 872	16 872	7 275			
MP313 Steve Tshwete		39 843	5 345	38 223	20 033	18 358	18 358	7 916			
MP314 Emakhazeni		25 347	9 300	21 564	33 479	48 026	48 026	20 709			
MP315 Thembisile Hani		59 665	30 998	21 523	42 710	50 543	50 543	21 795			
MP316 Dr JS Moroka		27 592	25 887	36 619	23 543	43 182	43 182	18 621			
DC31 Nkangala (Cross boundary projects)		(6 533)	1 446	18 822	36 286	34 304	34 604	14 922			
Total Non-Cash Transfers To Municipalities:		231 013	126 083	177 349	205 917	240 344	240 644	103 768	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		231 013	126 083	177 349	205 917	240 344	240 644	103 768	-	-	-
TOTAL TRANSFERS AND GRANTS	6	231 013	126 083	177 349	205 917	240 344	240 644	103 768	-	-	-

DC31 Nkangala - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
Non-Cash Transfers to other municipalities											
DR JS MOROKA Local municipality	1								10 291	12 152	21 569
EMAKHAZENI Local municipality									22 033	14 732	16 029
EMALAHLENI Local municipality									21 481	24 663	12 044
STEVE TSHWETE Local municipality									883	18 654	21 712
THEMBISILE HANI Local municipality									20 172	20 153	20 458
VICTOR KHANYE Local municipality									12 990	10 768	11 814
NKANGALA DC31 cross boundary projects									24 245	27 538	23 237
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	112 095	128 660	126 863
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	112 095	128 660	126 863
TOTAL TRANSFERS AND GRANTS	6	-	-	-	-	-	-	-	112 095	128 660	126 863

MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I, April Ntuli, Acting Municipal Manager of Nkangala District Municipality, hereby certify that the 2017/18 to 2019/20 Annual Budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the Annual Budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Signature:  _____
Acting Municipal Manager of Nkangala District Municipality (DC31)

DATE: 06 / 06 / 2017

Organogram

The approved Organogram for the 2017/18 financial year served under a separate item to council
DM--/05/2017 :

PROJECT LISTS**DR JS MOROKA**

LOCAL MUNICIPALITY	Sum of 2017/	Sum of 2018/	Sum of 2019/
DR JS MOROKA	10 290 868	12 152 477	21 569 272
Cosourced Internal Audit Support Dr JS Moroka	480 000	480 000	480 000
Disaster Mng Awareness Campaign Dr JS Moroka	38 338	41 667	60 000
Emergency Open day Dr JS Moroka	-	275 000	-
Feasibil Study Integrated Human Settlement Dr JS Moroka	600 000	-	-
HIVAids campaign Dr JS Moroka	70 000	74 200	78 650
Kabenziwa Stormwater Control	-	-	4 696 565
Kakarela Road ward 12 construction and stormwater	-	-	6 936 480
Land Surveying Dr JS Moroka	300 000	300 000	-
MHS Education and Awareness Dr JS Moroka	35 000	40 000	45 000
Opening Township Register Dr JS Moroka	-	650 000	700 000
Procurement of Grader Dr JS Moroka	2 600 000	-	-
Prop Eval for Procure of Land Integr Human Set Dr JS Moroka	-	600 000	-
Replace Asbestos Pipes Siyabuswa	4 947 530	5 719 100	6 100 665
Review of Land Use Scheme Dr JS Moroka	800 000	-	1 000 000
SCMDebtors verification system Dr JS Moroka LM	420 000	445 200	471 912
State Land Release Integrated Human Set Dr JS Moroka	-	500 000	-
Township Est Integrated Human Set Dr JS Moroka	-	-	1 000 000
Water Supply at Phake	-	3 027 310	-

EMAKHAZENI

LOCAL MUNICIPALITY	Sum of 2017/	Sum of 2018/	Sum of 2019/
EMAKHAZENI	22 033 338	14 731 557	16 028 552
Community Hall Sakhelwe	5 000 000	5 000 000	6 000 000
Procurement of land Geluk Farm	2 000 000	-	1 000 000
Cosourced Internal Audit Support Emakhazeni	160 000	160 000	160 000
Disaster Mng Awareness Campaign Emakhazeni	38 338	41 667	60 000
Emakhazeni Integrated Youth Development Strategy	460 000	-	-
Emergency Open day Emakhazeni	-	-	291 500
HIV Aids Campaign Emakhazeni	70 000	74 200	78 650
Installation of Prepaid Water Meters Dullstroom	4 250 000	-	-
Installation of sanitation reticulation in Gugulethu	4 000 000	3 310 245	2 000 000
Installation of water reticulation Gugulethu	4 000 000	3 310 245	-
Land Surveying Emakhazeni	300 000	300 000	-
MHS Education and Awareness Emakhazeni	35 000	40 000	45 000
Opening Township Register Emakhazeni	500 000	650 000	700 000
Paving of Roads Emakhazeni	-	-	4 021 490
Review of Land Use Scheme Emakhazeni	800 000	-	-
SCMDebtors verification system Emakhazeni LM	420 000	445 200	471 912
Skid Units Emakhazeni	-	900 000	1 200 000
Valuation roll Emakhazeni	-	500 000	-

EMALAHLENI

LOCAL MUNICIPALITY	Sum of 2017/	Sum of 2018/	Sum of 2019/
EMALAHLENI	21 481 099	24 663 357	12 044 368
Blue drop upgrading of network - Emalahleni	250 000	-	-
Cosourced Internal Audit Support Emalahleni	620 000	620 000	620 000
Disaster Mng Awareness Campaign Emalahleni	38 338	41 667	60 000
Emergency Open day Emalahleni	-	275 000	-
Green drop upgrading of network - Emalahleni	250 000	-	-
Hazmat response vehicle Emalahleni	1 800 000	-	-
HIV Aids Campaign Emalahleni	70 000	74 200	78 650
Upgrading WWTW Thubelihle	7 000 000	13 001 390	-
MHS Education and Awareness Emalahleni	35 000	40 000	45 000
Pap En Vleis sewer upgrade	2 700 000	2 300 000	-
Procurement of grader Emalahleni	-	-	2 700 000
SCMDebtors verification system Emalahleni LM	480 000	508 800	539 328
Sewer Line Hlalanikhale Ext 3	-	-	3 000 000
Upgrading Klarinet X2 X3 and Pine Ridge Sewer	-	-	5 001 390
Water Supply Wilge	8 237 761	7 802 300	-

STEVE TSHWETE

LOCAL MUNICIPALITY	Sum of 2017/	Sum of 2018/	Sum of 2019/
STEVE TSHWETE	883 338	18 653 787	21 712 098
Disaster Mng Awareness Campaign Steve Tshwete	38 338	41 667	60 000
Emergency Open day Steve Tshwete	260 000	-	-
HIV Aids Campaign Steve Tshwete	70 000	74 200	78 650
Infrastructure for Supply of Reclaimed Mine Water	-	7 000 000	10 000 000
MHS Education and Awareness Steve Tshwete	35 000	40 000	45 000
Roads and Stormwater Newtown	-	10 989 120	10 989 120
SCMDebtors verification system Steve Tshwete LM	480 000	508 800	539 328

THEMBISILE HANI

THEMBISILE HANI	20 171 990	20 153 397	20 457 902
Bus Route Miliva	2 358 652	7 861 438	-
Completion Of Bus Route Tweefontein G	-	-	5 700 000
Construction of Waterborne System RDP	3 930 000	1 017 110	-
Cosourced Internal Audit Support Thembisile Hani	190 000	190 000	190 000
Disaster Mng Awareness Campaign Thembisile Hani	38 338	41 667	60 000
Emergency Open day Thembisile Hani	260 000	-	-
Feasibil Study Integrated Human settlement Thembisile Hani	1 200 000	-	-
HIV Aids Campaign Thembisile Hani	70 000	74 200	78 650
Land Surveying Thembisile Hani	300 000	300 000	-
MHS Education and Awareness Thembisile Hani	35 000	40 000	45 000
Mountainview Water Reticulation	570 000	-	-
Opening Township Register Thembisile Hani	500 000	650 000	700 000
Paving Of Greenside Road Khayalanyoni	-	-	5 212 858
Phola Park Vehicle Bridge	3 500 000	7 000 000	-
Rehab borehole to supply elevated steel tank Moloto	2 500 000	2 033 782	1 528 435
Review of Land Use Scheme Thembisile Hani	800 000	-	-
SCMDebtors verification system Thembisile Hani LM	420 000	445 200	471 912
State Land Release Integrated Human Settlem Thembisile Hani	-	500 000	-
Stormwater Phumula	-	-	5 471 047
Thembisile Hani State Land Release	1 000 000	-	-
Township est Integrated Human Set Thembisile Hani	-	-	1 000 000
Valuation Roll Thembisile Hani	2 500 000	-	-

VICTOR KHANYE

LOCAL MUNICIPALITY	Sum of 2017/	Sum of 2018/	Sum of 2019/
VICTOR KHANYE	12 989 643	10 768 027	11 814 022
Blue drop upgrading of network - Victor Khanye	250 000	-	-
Cosourced Internal Audit Support Victor Khanye	340 000	340 000	340 000
Development of the 2nd phase of the landfill site	-	-	9 526 960
Disaster Mng Awareness Campaign Victor Khanye	38 338	41 667	60 000
Emergency Open day Victor Khanye	-	-	291 500
Green drop upgrading of network - Victor Khanye	250 000	-	-
HIV Aids Campaign Victor Khanye	70 000	74 200	78 650
land Surveying Victor Khanye	-	300 000	-
MHS Education and Awareness Victor Khanye	35 000	40 000	45 000
Procurement of grader VKLM	2 700 000	-	-
Review of Land Use Scheme Victor Khanye	800 000	-	1 000 000
SCMDebtors verification system Victor Khanye LM	420 000	445 200	471 912
Sewer Pipeline Kgomostreet Phase 3	8 086 305	9 526 960	-

GENERAL

LOCAL MUNICIPALITY	Sum of 2017/	Sum of 2018/	Sum of 2019/
NKANGALA	24 245 000	27 537 750	23 237 250
102108Convene Youth Summit	180 000	200 000	220 000
ByLaws Local Municipalities	450 000	450 000	454 500
Development of District Integrated Transport Plan	-	593 000	-
Development of NEDA Financial Model	250 000	500 000	500 000
Gazetting of Transport By Laws	250 000	300 000	-
Implement Bursary Fund	2 400 000	2 600 000	-
Integrated Green Economy Solutions Nkangala	3 000 000	3 500 000	-
Job Creation EPWP Crative Arts and Culture	3 000 000	4 000 000	5 000 000
Job Creation EPWP Security	4 000 000	4 000 000	4 000 000
Jog Creation EPWP Rural Development Agriculture	2 000 000	3 000 000	4 000 000
Moral regeneration	370 000	420 000	450 000
Nonfinancial support to SMMEs Cooperatives Informal Trade	1 000 000	2 000 000	2 000 000
Procurement of GIS Cadstral Data	2 500 000	1 464 750	1 464 750
Review Integrated Waste Management Plan	450 000	-	-
Rural Road Asset Management	2 175 000	2 280 000	2 408 000
Strategy for mining big business engagement	250 000	-	-
Strategy Township Economy	250 000	-	-
Support to SMMEs cooperatives Informal Traders	1 000 000	2 000 000	2 500 000
Water Conservation Summit	500 000	-	-
Youth Entrepreneurship Workshop	220 000	230 000	240 000
Grand Total	112 095 275	128 660 352	126 863 464

Service Standards

Province: Municipality(Code) - Schedule of Service Delivery Standards Table XX		
Standard	Description	Service Level
	Solid Waste Removal	N/A
	Premise based removal (Residential Frequency)	N/A
	Premise based removal (Business Frequency)	N/A
	Bulk Removal (Frequency)	N/A
	Removal Bags provided(Yes/No)	N/A
	Garden refuse removal Included (Yes/No)	N/A
	Street Cleaning Frequency in CBD	N/A
	Street Cleaning Frequency in areas excluding CBD	N/A
	How soon are public areas cleaned after events (24hours/48hours/longer)	N/A
	Clearing of illegal dumping (24hours/48hours/longer)	N/A
	Recycling or environmentally friendly practices(Yes/No)	N/A
	Licensed landfill site(Yes/No)	N/A
	Water Service	N/A
	Water Quality rating (Blue/Green/Brown/ND drop)	N/A
	Is free water available to all? (All/only to the indigent consumers)	N/A
	Frequency of meter reading? (per month, per year)	N/A
	Are estimated consumption calculated on actual consumption over (two month's/three month's/longer period)	N/A
	On average for how long does the municipality use estimates before reverting back to actual readings? (months)	N/A
	Duration (hours) before availability of water is restored in cases of service interruption (complete the sub questions)	N/A
	One service connection affected (number of hours)	N/A
	Up to 5 service connection affected (number of hours)	N/A
	Up to 20 service connection affected (number of hours)	N/A
	Feeder pipe larger than 800mm (number of hours)	N/A
	What is the average minimum water flow in your municipality?	N/A
	Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	N/A
	How long does it take to replace faulty water meters? (days)	N/A
	Do you have a cathodic protection system in place that is operational at this stage? (Yes/No)	N/A
	Electricity Service	N/A
	What is your electricity availability percentage on average per month?	N/A
	Do your municipality have a ripple control in place that is operational? (Yes/No)	N/A
	How much do you estimate is the cost saving in utilizing the ripple control system?	N/A
	What is the frequency of meters being read? (per month, per year)	N/A
	Are estimated consumption calculated at consumption over (two month's/three month's/longer period)	N/A
	On average for how long does the municipality use estimates before reverting back to actual readings? (months)	N/A
	Duration before availability of electricity is restored in cases of breakages (immediately/one day/two days/longer)	N/A
	Are accounts normally calculated on actual readings? (Yes/no)	N/A
	Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	N/A
	How long does it take to replace faulty meters? (days)	N/A
	Do you have a plan to prevent illegal connections and prevention of electricity theft? (Yes/No)	N/A
	How effective is the action plan in curbing line losses? (Good/Bad)	N/A
	How soon does the municipality provide a quotation to a customer upon a written request? (days)	N/A
	How long does the municipality takes to provide electricity service where existing infrastructure can be used? (working days)	N/A
	How long does the municipality takes to provide electricity service for low voltage users where network extension is not required? (working days)	N/A
	How long does the municipality takes to provide electricity service for high voltage users where network extension is not required? (working days)	N/A
	Sewerage Service	N/A
	Are your purification system effective enough to put water back in to the system after purification?	N/A
	To what extent do you subsidize your indigent consumers?	N/A
	How long does it take to restore sewerage breakages on average	N/A
	Severe overflow? (hours)	N/A
	Sewer blocked pipes: Large pipes? (Hours)	N/A
	Sewer blocked pipes: Small pipes? (Hours)	N/A
	Spillage clean-up? (hours)	N/A
	Replacement of manhole covers? (Hours)	N/A

Road Infrastructure Services	N/A
Time taken to repair a single pothole on a major road? (Hours)	N/A
Time taken to repair a single pothole on a minor road? (Hours)	N/A
Time taken to repair a road following an open trench service crossing? (Hours)	N/A
Time taken to repair w alkw ays? (Hours)	N/A
Property valuations	N/A
How long does it take on average from completion to the first account being issued? (one month/three months or longer)	N/A
Do you have any special rating properties? (Yes/No)	N/A
Financial Management	
Is there any change in the situation of unauthorised and wasteful expenditure over time? (Decrease/Increase)	Decrease
Are the financial statement outsourced? (Yes/No)	No
Are there Council adopted business process restructuring the flow and management of documentation feeding to Trial Balance?	No
How long does it take for an Tax/Invoice to be paid from the date it has been received?	14- 30 Days
Is there advance planning from SCM unit linking all departmental plans quarterly and annually including for the next two to three years procurement plans?	Yes
Administration	
Reaction time on enquiries and requests?	
Time to respond to a verbal customer enquiry or request? (working days)	
Time to respond to a written customer enquiry or request? (working days)	
Time to resolve a customer enquiry or request? (working days)	
What percentage of calls are not answered? (5%,10% or more)	
How long does it take to respond to voice mails? (hours)	
Does the municipality have control over locked enquiries? (Yes/No)	
Is there a reduction in the number of complaints or not? (Yes/No)	
How long does it take to open an account to a new customer? (1 day/ 2 days/ a week or longer)	
How many times does SCM Unit, CFO's Unit and Technical unit sit to review and resolve SCM process delays other than normal monthly management meetings?	
Community safety and licensing services	N/A
How long does it take to register a vehicle? (minutes)	N/A
How long does it take to renew a vehicle license? (minutes)	N/A
How long does it take to issue a duplicate registration certificate vehicle? (minutes)	N/A
How long does it take to de-register a vehicle? (minutes)	N/A
How long does it take to renew a drivers license? (minutes)	N/A
What is the average reaction time of the fire service to an incident? (minutes)	N/A
What is the average reaction time of the ambulance service to an incident in the urban area? (minutes)	N/A
What is the average reaction time of the ambulance service to an incident in the rural area? (minutes)	N/A
Economic development	
How many economic development projects does the municipality drive?	5
How many economic development programme are deemed to be catalytic in creating an enabling environment to unlock key economic growth projects?	5
What percentage of the projects have created sustainable job security?	(0%) Still Work in progress
Does the municipality have any incentive plans in place to create an conducive environment for economic development? (Yes/No)	Busy developing an Investm
Other Service delivery and communication	
Is a information package handed to the new customer? (Yes/No)	
Does the municipality have training or information sessions to inform the community? (Yes/No)	
Are customers treated in a professional and humanly manner? (Yes/No)	

BUDGET TIMETABLE

SCHEDULE OF KEY DEADLINES		
Mayor to Table in Council 10 Months Prior to Start of Budget Year		
Month	Nkangala District Municipality	Budget Year 2018/2019
	Mayor and Council	Administration - Municipality
February – March 2017	Mayor begins planning for next three-year budget in accordance with co-ordination role of budget process MFMA s 53 Planning includes review of the previous years budget process and completion of the Budget Evaluation Checklist	Accounting officers and senior officials of municipality begin planning for next three-year budget MFMA s 68, 77 Accounting officers and senior officials of municipality review options and contracts for service delivery MSA s 76-81
March 2017	Mayor tables in Council the schedule of key deadlines setting the time table for: preparing, tabling and approving the budget; reviewing the IDP (as per s 34 of MSA) and budget related policies and consultation processes at least 10 months before the start of the budget year. MFMA s 21,22, 23; MSA s 34, Ch 4 as amended Mayor establishes committees and consultation forums for the budget process	Accounting Officer to assist Mayor to prepare the schedule of key deadlines and align the IDP and Budget process
September – October 2017		Accounting officer does initial review of national policies and budget plans with department officials MFMA s 35, 36, 42; MTBPS
November – December 2017	Council finalises tariff policies for next financial year MSA s 74, 75 Mayor tables municipal budget, resolutions, plans, and proposed revisions to IDP	Accounting officer submits draft budget and plans for next financial year to the Mayor for tabling Accounting officer publishes tabled budget, plans, and proposed revisions to IDP, invites local community comment and submits to NT, PT and others Accounting officer to notify relevant municipalities of projected allocations for next three budget years
January 2018		Budget office of municipality determine revenue projections and proposed tariffs and draft initial allocations to functions and departments for the next financial year after taking into account strategic objectives Accounting officer reviews proposed national and provincial allocations to municipality for incorporation into the final budget.
February 2018	Consultation with national and provincial treasuries and finalise sector plans for water, sanitation, electricity etc	Accounting officer incorporates the recent mid-year review and any corrective measures proposed as part of the oversight report for the previous years audited financial statements and annual report
March 2018	Council through the IDP review process determines strategic objectives for service delivery and development for next three-year budgets including review of provincial and national government sector and strategic plans	Engages with Provincial and National sector departments on sector specific programmes for alignment with municipalities plans (schools, libraries, clinics, water, electricity, roads, etc)
March 2018	Council considers municipal proposed budget and service delivery plan	Accounting officer assists the Mayor in revising budget documentation in accordance with consultative processes and taking into account the results from the third quarterly review of the current year
April - May 2018	Public hearings on the budget, and council debate. Council consider views of the local community, NT, PT, other provincial and national organs of state and municipalities. Mayor to be provided with an opportunity to respond to submissions during consultation and table amendments for council consideration. Council to consider approval of budget and plans at least 30 days before start of budget year. MFMA s 23, 24; MSA Ch 4 as amended	Accounting officer assists the Mayor in preparing the final budget documentation for consideration for approval at least 30 days before the start of the budget year taking into account consultative processes and any other new information of a material nature
May 2018	Council must approve annual budget by resolution, setting tariffs, approving changes to IDP and budget related policies, approving measurable performance objectives for revenue by source and expenditure by vote before start of budget year MFMA s 16, 24, 26, 53	Accounting officer submits to the mayor no later than 14 days after approval of the budget a draft of the SDBIP and annual performance agreements required by s 57(1)(b) of the MSA. MFMA s 69; MSA s 57
June 2018	Mayor must approve SDBIP within 28 days after approval of the budget and ensure that annual performance contracts are concluded in accordance with s 57(2) of the MSA. Mayor to ensure that the annual performance agreements are linked to the measurable performance objectives approved with the budget and SDBIP. The mayor submits the approved SDBIP and performance agreements to council, MEC for local government and makes public within 14 days after approval. MFMA s 53; MSA s 38-45, 57(2) Council must review the system of delegations. MFMA s 59, 79, 82; MSA s 59-65	Accounting officer of municipality publishes adopted budget and plans MFMA s 75, 87

Abbreviations:

IDP - Integrated Development Plan
MFMA - Local Government: Municipal Finance Management Act, No. 56 of 2003
MSA - Local Government: Municipal Systems Act, No. 32 of 2000, as amended
MTBPS - National Treasury annual publication, Medium Term Budget and Policy Statement;
NT - National Treasury
PT - Provincial Treasuries
SDBIP - Service Delivery and Budget Implementation Plan

SCHEDULE 1**PROPOSED SUNDRY TARIFFS FOR THE 2017/18 – 2019/20****FINANCIAL YEARS**

1. In terms of the Municipal Finance Management Act 56 of 2003, section 17(3)- when an annual budget is tabled in terms of section 16(2), it must be accompanied by the following documents – (a) draft resolutions – (ii) imposing any municipal taxes and setting any municipal tariffs as may be required for the budget year
2. The sundry tariffs for each service delivery by Council are annually revised at the time when the annual budget is being prepared and is aimed at the effective recovery of cost incurred to supply the related services.
3. The recommended tariffs for each service to be implemented with effect from 1 July 2017 are reflected under each directorate / department.
4. It is recommended:
 - a. That the adjusted tariffs as reflected in the comments of the various managers of departments be approved for implementation with effect from 1 July 2017.
 - b. That the sundry tariffs be VAT inclusive except those tariffs for services indicated with an (*) which are exempted or out of scope of the VAT Act.

5. DIRECTORATE CORPORATE SERVICES

Legal and Administration (Building)

Description	Approved 2016/2017	rate of measure	Recommended 2017/2018	Recommended 2018/2019
Rental of Council Chamber				
Refundable deposit	R2 530.00		R2 681.00	R2 842.00
Utilisation	165.00	hour	R175.00	R185.00
Rental of Council Parlour				
Refundable deposit	R2 530.00		R2 681.00	R2 842.00
	165.00	hour	R175.00	R185.00
Rental of Training Room Non-commercial use				
Refundable deposit	R2 530.00		R2 681.00	R2 842.00
Utilisation	165.00	hour	R175.00	R185.00
Commercial Use				
Refundable deposit	R2 530.00		R5 000.00	R5 000.00
Utilisation	385.00	hour	R408.00	R432.00

Description	Approved 2016/2017	rate of measure	Recommended 2017/2018	Recommended 2018/19
Rental of Committee Room				
Refundable deposit	R2530.00		R2 681.00	R2 842.00
Utilisation	143.00	hour	R151.00	R160.00
Rental of offices				
Refundable deposit	Equal to one monthly instalment			
Rental	R120.00	per m ²	R127.00	R135.00
Rental of kitchen	Use of kitchen must be limited to the Caterers who are rendering services for Nkangala District Municipality and Government Departments only.		Use of kitchen must be limited to the Caterers who are rendering services for Nkangala District Municipality and Government Departments only.	Use of kitchen must be limited to the Caterers who are rendering services for Nkangala District Municipality and Government Departments only.
<p>* That all rentable Council facilities be made available free of charge to government departments (National and Provincial) and political parties and be exempted from paying the deposit, provided:</p> <ul style="list-style-type: none"> ▪ That they be charged for all damage caused; ▪ That they be charged normal fees should they use it for commercial use (fee charged at the entrance); ▪ That they make use of local service providers; and ▪ That the kitchen is booked simultaneously with the hall and not separately. <p>❖ The booking of Council facilities for political parties is subject to approval by the Executive Mayor.</p>				
Access to information				
Photocopy (A4)	3.00	/copy	3.20	3.40
Requesting fee as per Regulation 7(2)	44.00	/hour	46.65	49.45
Searching and preparing of records as per Reg 7(3)	28.00	/hour	29.70	31.50
Searching and preparing records as per Reg 11(3)	39.00	/hour	41.30	43.80

Description	Approved 2016/2017	rate of measure	Recommended 2017/18	Recommended 2018/2019
Fees prescribed by Regulation 84v of the Deeds Registration Act 47 of 1937 as amended	30.00	/hour	32.00	34.00
Deed	8.00	/document	8.50	9.00
A document enquiry relating to a property or obtaining a computer printout and for the inspection of any deed, document, folio, register or micro film relating thereof(including the search of the index) for each enquiry per property deed information obtained through any other electronic system for a list of erven in a township of units in a sectional title scheme or portions of a farm or holdings in an agricultural holdings area, or any other similar (list of registered properties)	8.00	/copy	8.50	9.00

Library Services (Public Facilities & Cultural Services)

Description	Approved 2016/2017	rate of measure	Recommended 2017/18	Recommended 2018/2019
Membership fees				
Membership card	free			
Lost membership	R22.00	each	R23.50	R25.00
Lost library materials				
books/DVD/CD	replace the material or pay the current value of the material		replace the material or pay the current value of the material	replace the material or pay the current value of the material
Photostats				
A4 library material(black & white)	1.50	/page	R1.60	R1.70
A3 library material(black & white)	3.00	/page	R3.20	R3.40
A4 library material(colour)	3.50	/page	R3.70	R4.00
A3 library material(colour)	7.00	/page	R7.40	R7.85

Development and Planning Unit

Description	Approved 2016/2017	rate of measure	Recommended 2017/2018	Recommended 2018/2019
1. Spatial development framework:				
(a) Hard copy	191.00	/region	202.00	215.00
(b) In electronic format	90.00	/region	95.00	101.00
2. Integrated Development Plan				
(a) Hard copy	110.00		116.60	123.60
(b) In electronic format	55.00		58.30	61.80
3. Copy of Land Use Scheme or Town Planning Scheme (Scheme	441.00		467.50	495.50
4. Scheme Regulations	733.00	/set	777.00	823.60
5. Search fees	30.00	/erf	31.80	33.70
6. Diagrammes	30.00	/diagramme	31.80	33.70
7. Deed search and copy of the title deed	179.00	document/ search	190.00	201.00
8. Map Copies				
(a) A4	55.00	Copy/print	58.30	61.80
(b) A3	82.00	Copy/print	87.00	92.00
(c) A2	110.00	Copy/print	116.60	123.60
(d) A1	137.00	Copy/print	145.25	154.00
(e) A0	155.00	Copy/print	164.30	174.00

DIRECTORATE SOCIAL SERVICES**Municipal Health Services and Environmental**

Description	Approved 2016/2017	rate of measure	Recommended 2017/2018	Recommended 2018/2019
1. CERTIFICATE OF ACCETABILITY FORMAL FOOD PREMISES <i>Foodstuffs, Cosmetics and Disinfectant Act, 1972 (Act 54 of 1972)</i> e.g Spar, Pick n Pay, Restaurant- Spur, Ocean basket	R1 650.00	Annual	R1 650.00	R1 650.00

Description	Approved 2016/2017	rate of measure	Recommended 2017/2018	Recommended 2018/2019
<p>2. INFORMAL FOOD PREMISES <i>General hygiene requirements of food premises and the transport of food, Regulation R962 23 Nov 2012)</i></p> <p>e.g. tuck shop, informal café or caterers or informal restaurant</p>	R550.00	Annual	R550.00	R550.00
<p>3. HEALTH CERTIFICATE <i>NDM Municipal Health Services By-laws</i></p> <p>e.g Pre-school, after care centres, certificate of competency</p>	R550.00	Annual or when the number of children increases or change of ownership	R550.00	R550.00
<p>4. CERTIFICATE OF COMPLIANCE OR COMPETENCE (COC) Mortuaries, Old Age Home, Private Schools, Institutions, Salons, Accommodations, Spray Painters, Private Clinics Or Surgeries and all health related facilities.</p>	R550.00	Annual or change of ownership	R550.00	R550.00
<p>5. GOVERNMENT FACILITIES, <i>NDM Municipal Health Services By-laws</i></p> <p>e.g SAPS kitchen, mortuaries, hospital kitchens</p>	No fees or charges	Annual	No fees or charges	No fees or charges
<p>6. GOVERNMENT SCHOOLS <i>NDM Municipal Health Services By-laws</i></p>	No fees or charges	Annual	No fees or charges	No fees or charges
<p>7. MUNICIPAL HEALTH SERVICES OFFENCES & PENALTIES</p>	Penalties effective when the NDM MHS By-Laws is gazetted and promulgated	As per the offence	Penalties effective when the NDM MHS By-Laws is gazetted and promulgated	Penalties effective when the NDM MHS By-Laws is gazetted and promulgated

Description	Approved 2016/2017	rate of measure	Recommended 2017/2018	Recommended 2018/2019
8. ATMOSPHERIC EMISSION LICENSING <i>National Environmental Management Air Quality Act (Act 39 Of 2004)</i>				
8.1 General Offences	Penalties as per the <i>National Environmental Management Air Quality Act (Act 39 Of 2004) as amended and the NDM Air Quality Management By-Laws after promulgation</i>	Penalties as per the <i>National Environmental Management Air Quality Act (Act 39 Of 2004) as amended and the NDM Air Quality Management By-Laws after promulgation</i>	As per the offence	As per the offence
8.2 Atmospheric Emission Licensing Fee	Tariffs as per the AEL Processing Fee Regulations terms of sections 53(o), 37(2)(a),44(3)(a),45 (1) and 47(3Xa) of the National Environmental Management: Air Quality Act, (Act No. 39 of 2004)	Once off per five (5) years or change of ownership	Once off per year if it is a new application, if it is a renewal and once off if it is a transfer, review and amendment	Once off per year if it is a new application, if its renewal and once off if it is a transfer, review and amendment
8.3 Applications and processing of AEL's in terms of subsection 22A of National Environmental Management Air Quality Act (Act 39 Of 2004) as amended.	Tariffs as per <i>NEM:AQA Administrative fine in terms of section 22A Regulations when promulgated</i>	Administrative fine in terms of section 22A under sections 53(1A) of the National Environmental Management: Air Quality Act, 2004 (Act No.39 of 2004)	Once off as per the offence	Once off as per the offence

Fire and Rescue Services

Description	Approved 2016/2017	rate of measure	Recommended	Recommended 2018/2019
1. Fixed charges for services rendered regarding hazardous substances as promulgated in SANS 10228 inside and outside the municipal area	R4 180.00	+km	R4 430.00	R4 697.00
2. Turn-outs -The following accumulating fees:	275.00		R291.00	R308.00
2.1 Fixed charges per call-out				
2.2 First hour or part thereof per	550.00			R618.00
2.3 For each subsequent hour or part thereof per incident	275.00		R291.00	R308.00
3. Cost for replacement of material, damaged equipment or consumable items		cost + 20 % handling charge + VAT		
4. Cost of water used	3.00	/kl	Current municipal tariff	Current municipal tariff
5. Equipment used	275.00		R291.00	R308.00
6. Jaws of life	550,00		R583.00	R618.00
- Light motor vehicles < 3500kg	550.00		R583.00	R618.00
- Heavy motor vehicles > 3500kg	1650.00		R1 749.00	R1 854.00
7. Kilometers of fire engines	33.00 *	km	R35.00 *	R37.00 *
8. Kilometers of utility vehicles	16.50 *	km	R17.50 *	R18.50 *
9. Personnel per member per hour	176.00		R186.50	R197.75
10. Fire equipment serviceman	495.00		R525.00	R556.00

DIRECTORATE FINANCIAL SERVICES**Municipal Health Services and Environmental**

Description	Approved 2016/2017	rate of measure	Recommended 2017/2018	Recommended 2018/2019
Tender document fee				
30, 001 -200, 000	110.00	/document	R117.00	R124.00
200, 001- 500, 000	165.00		R175.00	R185.00
500, 001 – 1, 000, 000	220.00		R233.00	R247.00
1, 000, 001 -1, 500, 000	385.00		R408.00	R433.00
1, 500, 001 – 5, 000, 000	550.00		R583.00	R618.00
5, 000, 001 – 10, 000, 000	715.00		R758.00	R803.00
10, 000, 0001 - above	880.00		R933.00	R989.00
Banking				
Tracing electronic payments made on Council's bank account without any references	60.00	/each	R65.00	R67.50
Levy on repudiated cheques	220.00	/each	R233.00	R247.00

A Schedule

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DC31 Nkangala - Table A1 Budget Summary

Description	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousands										
Financial Performance										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Investment revenue	-	-	-	-	-	-	-	25 450	22 459	20 468
Transfers recognised - operational	-	-	-	-	-	-	-	344 488	347 966	355 394
Other own revenue	-	-	-	-	-	-	-	1 170	1 246	1 320
Total Revenue (excluding capital transfers and contributions)	-	-	-	-	-	-	-	371 108	371 671	377 182
Employee costs	-	-	-	-	-	-	-	136 885	144 414	152 356
Remuneration of councillors	-	-	-	-	-	-	-	12 795	13 498	14 241
Depreciation & asset impairment	-	-	-	-	-	-	-	10 912	13 922	15 314
Finance charges	-	-	-	-	-	-	-	1 296	968	516
Materials and bulk purchases	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	112 095	128 660	126 863
Other expenditure	-	-	-	-	-	-	-	97 623	101 059	103 171
Total Expenditure	-	-	-	-	-	-	-	371 606	402 521	412 462
Surplus/(Deficit)	-	-	-	-	-	-	-	(498)	(30 850)	(35 280)
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	2 175	2 280	2 408
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	-	-	-	-	-	-	1 677	(28 570)	(32 872)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	-	-	-	-	-	1 677	(28 570)	(32 872)
Capital expenditure & funds sources										
Capital expenditure	-	-	-	-	-	-	-	29 385	10 450	5 935
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	29 385	10 450	5 935
Total sources of capital funds	-	-	-	-	-	-	-	29 385	10 450	5 935
Financial position										
Total current assets	-	-	-	-	-	-	-	586 559	542 649	481 492
Total non current assets	-	-	-	-	-	-	-	228 117	228 009	222 318
Total current liabilities	-	-	-	-	-	-	-	30 673	29 804	29 479
Total non current liabilities	-	-	-	-	-	-	-	22 860	23 221	26 527
Community wealth/Equity	-	-	-	-	-	-	-	761 143	717 633	647 805
Cash flows										
Net cash from (used) operating	-	-	-	-	-	-	-	13 126	(14 078)	(16 960)
Net cash from (used) investing	-	-	-	-	-	-	-	(33 369)	(14 823)	(10 734)
Net cash from (used) financing	-	-	-	-	-	-	-	(3 303)	(3 336)	(1 793)
Cash/cash equivalents at the year end	-	-	-	-	-	-	-	385 266	353 030	323 543
Cash backing/surplus reconciliation										
Cash and investments available	-	-	-	-	-	-	-	430 112	402 249	377 561
Application of cash and investments	-	-	-	-	-	-	-	42 596	45 851	49 834
Balance - surplus (shortfall)	-	-	-	-	-	-	-	387 516	356 397	327 728
Asset management										
Asset register summary (WDV)	-	-	-	-	-	-	183 270	183 270	178 789	168 300
Depreciation	-	-	-	-	-	-	10 912	10 912	13 922	15 314
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	16 341	16 341	18 005	16 784
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

DC31 Nkangala - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue - Functional	1									
<i>Governance and administration</i>		-	-	-	-	-	-	368 701	373 531	379 155
Executive and council		-	-	-	-	-	-	10	11	11
Finance and administration		-	-	-	-	-	-	368 691	373 521	379 144
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	-	-	-	-	-	4 582	420	435
Planning and development		-	-	-	-	-	-	4 182	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	400	420	435
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	-	-	-	-	-	373 283	373 951	379 590
Expenditure - Functional										
<i>Governance and administration</i>		-	-	-	-	-	-	147 094	154 623	159 362
Executive and council		-	-	-	-	-	-	35 762	38 060	40 279
Finance and administration		-	-	-	-	-	-	101 753	106 713	108 755
Internal audit		-	-	-	-	-	-	9 579	9 849	10 327
<i>Community and public safety</i>		-	-	-	-	-	-	88 691	94 988	98 600
Community and social services		-	-	-	-	-	-	26 823	30 033	29 320
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	34 541	35 789	38 360
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	27 327	29 166	30 920
<i>Economic and environmental services</i>		-	-	-	-	-	-	133 678	152 763	153 337
Planning and development		-	-	-	-	-	-	130 168	149 606	150 002
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	3 510	3 157	3 335
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	2 143	147	1 163
Total Expenditure - Functional	3	-	-	-	-	-	-	371 606	402 521	412 462
Surplus/(Deficit) for the year		-	-	-	-	-	-	1 677	(28 570)	(32 872)

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes

2. Total Revenue by functional classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)

3. Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)

4. All amounts must be classified under a functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.

Functional Classification Description R thousand	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 medium term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue - Functional										
<i>Municipal governance and administration</i>		-	-	-	-	-	-	368 701	373 531	379 155
Executive and council		-	-	-	-	-	-	10	11	11
<i>Mayor and Council</i>								10	11	11
Finance and administration		-	-	-	-	-	-	368 691	373 521	379 144
<i>Finance</i>								368 691	373 521	379 144
<i>Economic and environmental services</i>		-	-	-	-	-	-	4 582	420	435
Planning and development		-	-	-	-	-	-	4 182	-	-
<i>Economic Development/Planning</i>								4 182	-	-
Environmental protection		-	-	-	-	-	-	400	420	435
<i>Pollution Control</i>								400	420	435
Total Revenue - Functional	2	-	-	-	-	-	-	373 283	373 951	379 590
Expenditure - Functional										
<i>Municipal governance and administration</i>		-	-	-	-	-	-	147 094	154 623	159 362
Executive and council		-	-	-	-	-	-	35 762	38 060	40 279
<i>Mayor and Council</i>								32 001	34 108	36 097
<i>Municipal Manager, Town Secretary and Chief Executive</i>								3 761	3 952	4 183
Finance and administration		-	-	-	-	-	-	101 753	106 713	108 755
<i>Administrative and Corporate Support</i>								15 591	16 270	17 510
<i>Asset Management</i>								1 121	1 152	1 215
<i>Budget and Treasury Office</i>								6 324	6 595	6 961
<i>Finance</i>								19 205	19 422	19 767
<i>Human Resources</i>								12 557	13 004	13 945
<i>Information Technology</i>								16 601	17 711	15 800
<i>Legal Services</i>								5 980	6 317	6 474
<i>Marketing, Customer Relations, Publicity and Media Co-ordination</i>								4 391	4 430	4 160
<i>Property Services</i>								13 691	15 117	15 911
<i>Risk Management</i>								2 685	2 887	2 996
<i>Supply Chain Management</i>								3 608	3 807	4 016
Internal audit		-	-	-	-	-	-	9 579	9 849	10 327
<i>Governance Function</i>								9 579	9 849	10 327
<i>Community and public safety</i>		-	-	-	-	-	-	88 691	94 988	98 600
Community and social services		-	-	-	-	-	-	26 823	30 033	29 320
<i>Disaster Management</i>								10 158	12 209	13 382
<i>Population Development</i>								16 665	17 824	15 938
Public safety		-	-	-	-	-	-	34 541	35 789	38 360
<i>Fire Fighting and Protection</i>								34 541	35 789	38 360
Health		-	-	-	-	-	-	27 327	29 166	30 920
<i>Health Services</i>								27 327	29 166	30 920
<i>Economic and environmental services</i>		-	-	-	-	-	-	133 678	152 763	153 337
Planning and development		-	-	-	-	-	-	130 168	149 606	150 002
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>								2 990	3 156	2 521
<i>Development Facilitation</i>								80 749	103 306	104 005
<i>Economic Development/Planning</i>								21 067	24 494	23 846
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>								16 406	12 636	13 760
<i>Support to Local Municipalities</i>								8 956	6 014	5 870
Environmental protection		-	-	-	-	-	-	3 510	3 157	3 335
<i>Pollution Control</i>								3 510	3 157	3 335
<i>Other</i>		-	-	-	-	-	-	2 143	147	1 163
Tourism		-	-	-	-	-	-	2 143	147	1 163
Total Expenditure - Functional	3	-	-	-	-	-	-	371 606	402 521	412 462
Surplus/(Deficit) for the year		-	-	-	-	-	-	1 677	(28 570)	(32 872)

DC31 Nkangala - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue by Vote	1									
Vote 1 - Council General		-	-	-	-	-	-	10	11	11
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Manager Finance		-	-	-	-	-	-	368 691	373 521	379 144
Vote 4 - Manager Social Services		-	-	-	-	-	-	400	420	435
Vote 5 - Local Economic Development Unit		-	-	-	-	-	-	4 182	-	-
Vote 6 - Development and Planning Unit		-	-	-	-	-	-	-	-	-
Vote 7 - Manager Technical Services		-	-	-	-	-	-	-	-	-
Vote 8 - Manager Corporate services		-	-	-	-	-	-	-	-	-
Vote 9 - null		-	-	-	-	-	-	-	-	-
Vote 10 - null		-	-	-	-	-	-	-	-	-
Vote 11 - null		-	-	-	-	-	-	-	-	-
Vote 12 - null		-	-	-	-	-	-	-	-	-
Vote 13 - null		-	-	-	-	-	-	-	-	-
Vote 14 - null		-	-	-	-	-	-	-	-	-
Vote 15 - null		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	-	-	-	-	-	373 283	373 951	379 590
Expenditure by Vote to be appropriated	1									
Vote 1 - Council General		-	-	-	-	-	-	32 001	34 108	36 097
Vote 2 - Municipal Manager		-	-	-	-	-	-	51 390	50 761	49 839
Vote 3 - Manager Finance		-	-	-	-	-	-	31 012	31 773	32 800
Vote 4 - Manager Social Services		-	-	-	-	-	-	92 201	98 145	101 935
Vote 5 - Local Economic Development Unit		-	-	-	-	-	-	23 209	24 641	25 009
Vote 6 - Development and Planning Unit		-	-	-	-	-	-	19 397	15 792	16 281
Vote 7 - Manager Technical Services		-	-	-	-	-	-	80 749	103 306	104 005
Vote 8 - Manager Corporate services		-	-	-	-	-	-	41 647	43 994	46 496
Vote 9 - null		-	-	-	-	-	-	-	-	-
Vote 10 - null		-	-	-	-	-	-	-	-	-
Vote 11 - null		-	-	-	-	-	-	-	-	-
Vote 12 - null		-	-	-	-	-	-	-	-	-
Vote 13 - null		-	-	-	-	-	-	-	-	-
Vote 14 - null		-	-	-	-	-	-	-	-	-
Vote 15 - null		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	-	-	-	-	-	371 606	402 521	412 462
Surplus/(Deficit) for the year	2	-	-	-	-	-	-	1 677	(28 570)	(32 872)

References

1. Insert 'Vote': e.g. department, if different to functional classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote

Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue by Vote	1									
Vote 1 - Council General		-	-	-	-	-	-	10	11	11
Executive Mayor and Council								10	11	11
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Risk Management								-	-	-
Internal Audit								-	-	-
Public Participation								-	-	-
Support Unit								-	-	-
Municipal Manager								-	-	-
Performance Management								-	-	-
Legal Services								-	-	-
Information Technology								-	-	-
Vote 3 - Manager Finance		-	-	-	-	-	-	368 691	373 521	379 144
Finance								368 691	373 521	379 144
Supply Chain Management								-	-	-
Budget Office								-	-	-
Treasury Office								-	-	-
Vote 4 - Manager Social Services		-	-	-	-	-	-	400	420	435
Transversal Issues								-	-	-
Youth Services								-	-	-
Social Services								-	-	-
Disaster Management								-	-	-
Fire Fighting and Protection								-	-	-
Pollution Control								400	420	435
Health Services								-	-	-
Vote 5 - Local Economic Development Unit		-	-	-	-	-	-	4 182	-	-
Tourism								-	-	-
LED								-	-	-
EPWP								4 182	-	-
Vote 6 - Development and Planning Unit		-	-	-	-	-	-	-	-	-
Town Planning								-	-	-
IDP								-	-	-
Vote 7 - Manager Technical Services		-	-	-	-	-	-	-	-	-
Development Facilitation: Regional Planning								-	-	-
Vote 8 - Manager Corporate services		-	-	-	-	-	-	-	-	-
Public Liaison								-	-	-
Human Resources Administration								-	-	-
Property Services								-	-	-
Corporate Support								-	-	-
Total Revenue by Vote	2	-	-	-	-	-	-	373 283	373 951	379 590
Expenditure by Vote	1									
Vote 1 - Council General		-	-	-	-	-	-	32 001	34 108	36 097
Executive Mayor and Council								32 001	34 108	36 097
Vote 2 - Municipal Manager		-	-	-	-	-	-	51 390	50 761	49 839
Risk Management								2 685	2 887	2 996
Internal Audit								9 579	9 849	10 327
Public Participation								812	856	903
Support Unit								8 956	6 014	5 870
Municipal Manager								3 761	3 952	4 183
Performance Management								3 018	3 174	3 286
Legal Services								5 980	6 317	6 474
Information Technology								16 601	17 711	15 800
Vote 3 - Manager Finance		-	-	-	-	-	-	31 012	31 773	32 800
Finance								19 205	19 422	19 767
Supply Chain Management								3 608	3 807	4 016
Budget Office								5 358	5 604	5 916
Treasury Office								2 841	2 940	3 101
Vote 4 - Manager Social Services		-	-	-	-	-	-	92 201	98 145	101 935
Transversal Issues								5 136	5 471	5 826
Youth Services								6 974	7 151	5 034
Social Services								4 554	5 203	5 079
Disaster Management								10 158	12 209	13 382
Fire Fighting and Protection								34 541	35 789	38 360
Pollution Control								3 510	3 157	3 335
Health Services								27 327	29 166	30 920
Vote 5 - Local Economic Development Unit		-	-	-	-	-	-	23 209	24 641	25 009
Tourism								2 143	147	1 163
LED								10 530	11 873	9 125
EPWP								10 537	12 621	14 721
Vote 6 - Development and Planning Unit		-	-	-	-	-	-	19 397	15 792	16 281
Town Planning								16 406	12 636	13 760
IDP								2 990	3 156	2 521
Vote 7 - Manager Technical Services		-	-	-	-	-	-	80 749	103 306	104 005
Development Facilitation: Regional Planning								80 749	103 306	104 005
Vote 8 - Manager Corporate services		-	-	-	-	-	-	41 647	43 994	46 496
Public Liaison								3 579	3 574	3 257
Human Resources Administration								11 803	12 207	13 105
Property Services								13 691	15 117	15 911
Corporate Support								12 574	13 096	14 224
Total Expenditure by Vote	2	-	-	-	-	-	-	371 606	402 521	412 462
Surplus/(Deficit) for the year	2	-	-	-	-	-	-	1 677	(28 570)	(32 872)

DC31 Nkangala - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue By Source											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - other									-	-	-
Rental of facilities and equipment									10	11	11
Interest earned - external investments									25 450	22 459	20 468
Interest earned - outstanding debtors									-	-	-
Dividends received									-	-	-
Fines, penalties and forfeits									500	550	602
Licences and permits									400	420	435
Agency services									-	-	-
Transfers and subsidies									344 488	347 966	355 394
Other revenue	2	-	-	-	-	-	-	-	260	266	271
Gains on disposal of PPE									-	-	-
Total Revenue (excluding capital transfers and contributions)									371 108	371 671	377 182
Expenditure By Type											
Employee related costs	2	-	-	-	-	-	-	-	136 885	144 414	152 356
Remuneration of councillors									12 795	13 498	14 241
Debt impairment	3								-	-	-
Depreciation & asset impairment	2	-	-	-	-	-	-	-	10 912	13 922	15 314
Finance charges									1 296	968	516
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other materials	8								-	-	-
Contracted services									45 410	48 563	47 612
Transfers and subsidies									112 095	128 660	126 863
Other expenditure	4, 5	-	-	-	-	-	-	-	52 214	52 496	55 559
Loss on disposal of PPE									-	-	-
Total Expenditure									371 606	402 521	412 462
Surplus/(Deficit)									(498)	(30 850)	(35 280)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6	-	-	-	-	-	-	-	2 175	2 280	2 408
Transfers and subsidies - capital (in-kind - all)									-	-	-
Surplus/(Deficit) after capital transfers & contributions									1 677	(28 570)	(32 872)
Taxation									-	-	-
Surplus/(Deficit) after taxation									1 677	(28 570)	(32 872)
Attributable to minorities									-	-	-
Surplus/(Deficit) attributable to municipality									1 677	(28 570)	(32 872)
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year									1 677	(28 570)	(32 872)

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method (Includes Joint Ventures)

DC31 Nkangala - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure - to be appropriated	2										
Vote 1 - Council General		-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 3 - Manager Finance		-	-	-	-	-	-	-	-	-	-
Vote 4 - Manager Social Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Local Economic Development Unit		-	-	-	-	-	-	-	-	-	-
Vote 6 - Development and Planning Unit		-	-	-	-	-	-	-	-	-	-
Vote 7 - Manager Technical Services		-	-	-	-	-	-	-	-	-	-
Vote 8 - Manager Corporate services		-	-	-	-	-	-	-	-	-	-
Vote 9 - null		-	-	-	-	-	-	-	-	-	-
Vote 10 - null		-	-	-	-	-	-	-	-	-	-
Vote 11 - null		-	-	-	-	-	-	-	-	-	-
Vote 12 - null		-	-	-	-	-	-	-	-	-	-
Vote 13 - null		-	-	-	-	-	-	-	-	-	-
Vote 14 - null		-	-	-	-	-	-	-	-	-	-
Vote 15 - null		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure - to be appropriated	2										
Vote 1 - Council General		-	-	-	-	-	-	-	1 800	100	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	10 305	2 800	2 700
Vote 3 - Manager Finance		-	-	-	-	-	-	-	50	60	65
Vote 4 - Manager Social Services		-	-	-	-	-	-	-	9 350	940	950
Vote 5 - Local Economic Development Unit		-	-	-	-	-	-	-	-	-	-
Vote 6 - Development and Planning Unit		-	-	-	-	-	-	-	42	-	-
Vote 7 - Manager Technical Services		-	-	-	-	-	-	-	1 500	1 700	1 900
Vote 8 - Manager Corporate services		-	-	-	-	-	-	-	6 338	4 850	320
Vote 9 - null		-	-	-	-	-	-	-	-	-	-
Vote 10 - null		-	-	-	-	-	-	-	-	-	-
Vote 11 - null		-	-	-	-	-	-	-	-	-	-
Vote 12 - null		-	-	-	-	-	-	-	-	-	-
Vote 13 - null		-	-	-	-	-	-	-	-	-	-
Vote 14 - null		-	-	-	-	-	-	-	-	-	-
Vote 15 - null		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	-	-	-	-	-	-	29 385	10 450	5 935
Total Capital Expenditure - Vote		-	-	-	-	-	-	-	29 385	10 450	5 935
Capital Expenditure - Functional											
Governance and administration		-	-	-	-	-	-	-	18 493	7 810	3 085
Executive and council		-	-	-	-	-	-	-	1 800	100	-
Finance and administration		-	-	-	-	-	-	-	16 673	7 710	3 085
Internal audit		-	-	-	-	-	-	-	20	-	-
Community and public safety		-	-	-	-	-	-	-	9 320	940	950
Community and social services		-	-	-	-	-	-	-	840	870	950
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	5 880	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	2 600	70	-
Economic and environmental services		-	-	-	-	-	-	-	1 572	1 700	1 900
Planning and development		-	-	-	-	-	-	-	1 542	1 700	1 900
Road transport		-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	30	-	-
Trading services		-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	-	-	-	-	-	-	-	29 385	10 450	5 935
Funded by:											
National Government		-	-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	-	-	-	-	-	-	-	-	-	-
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	29 385	10 450	5 935
Total Capital Funding	7	-	-	-	-	-	-	-	29 385	10 450	5 935

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by functional classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

DC31 Nkangala - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1										
<u>Capital expenditure - Municipal Vote</u>											
<u>Capital expenditure - Municipal Vote</u>											
<u>Single-year expenditure appropriation</u>	2										
Vote 1 - Council General Executive Mayor and Council		-	-	-	-	-	-	-	1 800	100	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	10 305	2 800	2 700
Risk Management									-	-	-
Internal Audit									20	-	-
Public Participation									-	-	-
Support Unit									-	-	-
Municipal Manager									-	-	-
Performance Management									-	-	-
Legal Services									15	-	-
Information Technology									10 270	2 800	2 700
Vote 3 - Manager Finance		-	-	-	-	-	-	-	50	60	65
Finance									50	60	65
Supply Chain Management									-	-	-
Budget Office									-	-	-
Treasury Office									-	-	-
Vote 4 - Manager Social Services		-	-	-	-	-	-	-	9 350	940	950
Transversal Issues									-	-	-
Youth Services									-	-	-
Social Services									-	-	-
Disaster Management									840	870	950
Fire Fighting and Protection									5 880	-	-
Pollution Control									30	-	-
Health Services									2 600	70	-
Vote 5 - Local Economic Development Unit		-	-	-	-	-	-	-	-	-	-
Tourism									-	-	-
LED									-	-	-
EPWP									-	-	-
Vote 6 - Development and Planning Unit		-	-	-	-	-	-	-	42	-	-
Town Planning									30	-	-
IDP									12	-	-
Vote 7 - Manager Technical Services		-	-	-	-	-	-	-	1 500	1 700	1 900
Development Facilitation: Regional Planning									1 500	1 700	1 900
Vote 8 - Manager Corporate services		-	-	-	-	-	-	-	6 338	4 850	320
Public Liaison									-	-	-
Human Resources Administration									100	-	-
Property Services									6 050	4 650	100
Corporate Support									188	200	220
Total Capital Expenditure		-	-	-	-	-	-	-	29 385	10 450	5 935

DC31 Nkangala - Table A6 Budgeted Financial Position

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
ASSETS											
Current assets											
Cash									2 512	5 081	3 534
Call investment deposits	1	-	-	-	-	-	-	-	382 754	347 949	320 010
Consumer debtors	1	-	-	-	-	-	-	-	-	-	-
Other debtors									5 590	5 130	5 306
Current portion of long-term receivables									-	-	-
Inventory	2								195 703	184 489	152 643
Total current assets		-	-	-	-	-	-	-	586 559	542 649	481 492
Non current assets											
Long-term receivables									-	-	-
Investments									44 847	49 219	54 018
Investment property									-	-	-
Investment in Associate									-	-	-
Property, plant and equipment	3	-	-	-	-	-	-	-	180 029	176 557	167 178
Agricultural									-	-	-
Biological									-	-	-
Intangible									3 241	2 232	1 123
Other non-current assets									-	-	-
Total non current assets		-	-	-	-	-	-	-	228 117	228 009	222 318
TOTAL ASSETS		-	-	-	-	-	-	-	814 676	770 658	703 810
LIABILITIES											
Current liabilities											
Bank overdraft	1								-	-	-
Borrowing	4	-	-	-	-	-	-	-	3 303	1 793	289
Consumer deposits									-	-	-
Trade and other payables	4	-	-	-	-	-	-	-	26 899	27 413	28 695
Provisions									471	598	495
Total current liabilities		-	-	-	-	-	-	-	30 673	29 804	29 479
Non current liabilities											
Borrowing									2 043	250	578
Provisions									20 817	22 970	25 949
Total non current liabilities		-	-	-	-	-	-	-	22 860	23 221	26 527
TOTAL LIABILITIES		-	-	-	-	-	-	-	53 533	53 025	56 006
NET ASSETS	5	-	-	-	-	-	-	-	761 143	717 633	647 805
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)									761 143	717 633	647 805
Reserves	4	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	-	-	-	-	-	-	-	761 143	717 633	647 805

References

1. Detail to be provided in Table SA:
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include "Construction-work-in-progress" (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

DC31 Nkangala - Table A7 Budgeted Cash Flows

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates									-	-	-
Service charges									-	-	-
Other revenue									1 170	1 246	1 320
Government - operating	1								344 488	347 966	355 394
Government - capital	1								2 175	2 280	2 408
Interest									25 450	22 459	20 468
Dividends									-	-	-
Payments											
Suppliers and employees									(246 766)	(258 401)	(269 170)
Finance charges									(1 296)	(968)	(516)
Transfers and Grants	1								(112 095)	(128 660)	(126 863)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	-	-	-	-	-	-	13 126	(14 078)	(16 960)
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE									-	-	-
Decrease (Increase) in non-current debtors									-	-	-
Decrease (increase) other non-current receivables									-	-	-
Decrease (increase) in non-current investments									(3 984)	(4 373)	(4 799)
Payments											
Capital assets									(29 385)	(10 450)	(5 935)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	-	-	-	-	-	(33 369)	(14 823)	(10 734)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									-	-	-
Borrowing long term/refinancing									-	-	-
Increase (decrease) in consumer deposits									-	-	-
Payments											
Repayment of borrowing									(3 303)	(3 336)	(1 793)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	(3 303)	(3 336)	(1 793)
NET INCREASE/ (DECREASE) IN CASH HELD											
Cash/cash equivalents at the year begin:	2	-	-	-	-	-	-	-	(23 546)	(32 236)	(29 486)
Cash/cash equivalents at the year end:	2	-	-	-	-	-	-	-	408 811	385 266	353 030
		-	-	-	-	-	-	-	385 266	353 030	323 543

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

DC31 Nkangala - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Cash and investments available											
Cash/cash equivalents at the year end	1	-	-	-	-	-	-	-	385 266	353 030	323 543
Other current investments > 90 days		-	-	-	-	-	-	-	(0)	(0)	(0)
Non current assets - Investments	1	-	-	-	-	-	-	-	44 847	49 219	54 018
Cash and investments available:		-	-	-	-	-	-	-	430 112	402 249	377 561
Application of cash and investments											
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	-	-	-	-	-	-	-	21 309	22 283	23 390
Other provisions		-	-	-	-	-	-	-	21 288	23 568	26 444
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		-	-	-	-	-	-	-	42 596	45 851	49 834
Surplus(shortfall)		-	-	-	-	-	-	-	387 516	356 397	327 728

References

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, taxation
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			Annual Budget 2017/18 - 2019/20		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Framework Budget Year +1 2018/19	Budget Year +2 2019/20
CAPITAL EXPENDITURE										
<u>Total New Assets</u>	1	-	-	-	-	-	-	29 385	10 450	5 935
Infrastructure		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	2 000	-	-
Community Assets		-	-	-	-	-	-	2 000	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	4 350	4 500	-
Other Assets		-	-	-	-	-	-	4 350	4 500	-
Licences and Rights		-	-	-	-	-	-	2 750	-	-
Intangible Assets		-	-	-	-	-	-	2 750	-	-
Computer Equipment		-	-	-	-	-	-	2 800	2 800	2 700
Furniture and Office Equipment		-	-	-	-	-	-	5 995	450	335
Machinery and Equipment		-	-	-	-	-	-	8 390	1 000	1 000
Transport Assets		-	-	-	-	-	-	3 100	1 700	1 900
<u>Total Capital Expenditure</u>	4	-	-	-	-	-	-	2 000	-	-
Community Facilities		-	-	-	-	-	-	2 000	-	-
Community Assets		-	-	-	-	-	-	2 000	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	4 350	4 500	-
Other Assets		-	-	-	-	-	-	4 350	4 500	-
Licences and Rights		-	-	-	-	-	-	2 750	-	-
Intangible Assets		-	-	-	-	-	-	2 750	-	-
Computer Equipment		-	-	-	-	-	-	2 800	2 800	2 700
Furniture and Office Equipment		-	-	-	-	-	-	5 995	450	335
Machinery and Equipment		-	-	-	-	-	-	8 390	1 000	1 000
Transport Assets		-	-	-	-	-	-	3 100	1 700	1 900
TOTAL CAPITAL EXPENDITURE - Asset class		-	-	-	-	-	-	29 385	10 450	5 935
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Roads Infrastructure								1 635	1 353	1 043
Electrical Infrastructure								1 215	1 134	1 046
Infrastructure		-	-	-	-	-	-	2 850	2 488	2 089
Community Facilities		-	-	-	-	-	-	38 358	37 233	38 095
Community Assets		-	-	-	-	-	-	38 358	37 233	38 095
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	84 054	85 882	80 844
Other Assets		-	-	-	-	-	-	84 054	85 882	80 844
Licences and Rights		-	-	-	-	-	-	3 241	2 232	1 123
Intangible Assets		-	-	-	-	-	-	3 241	2 232	1 123
Computer Equipment		-	-	-	-	-	-	4 640	4 737	4 462
Furniture and Office Equipment		-	-	-	-	-	-	9 796	9 468	8 947
Machinery and Equipment		-	-	-	-	-	-	13 926	12 835	11 535
Transport Assets		-	-	-	-	-	-	26 405	23 915	21 205
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	-	-	-	-	-	-	183 270	178 789	168 300
EXPENDITURE OTHER ITEMS										
<u>Depreciation</u>	7	-	-	-	-	-	-	10 912	13 922	15 314
<u>Repairs and Maintenance by Asset Class</u>	3	-	-	-	-	-	-	16 341	18 005	16 784
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	2 433	2 633	2 633
Other Assets		-	-	-	-	-	-	2 433	2 633	2 633
Licences and Rights		-	-	-	-	-	-	6 870	7 117	7 358
Intangible Assets		-	-	-	-	-	-	6 870	7 117	7 358
Computer Equipment		-	-	-	-	-	-	500	1 000	1 000
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	6 538	7 254	5 793
Transport Assets		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		-	-	-	-	-	-	27 253	31 927	32 099
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<i>Renewal and upgrading of Existing Assets as % of deprec</i>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<i>R&M as a % of PPE</i>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	9.1%	10.2%	10.0%
<i>Renewal and upgrading and R&M as a % of PPE</i>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	9.0%	10.0%	10.0%

DC31 Nkangala - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 medium term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
REVENUE ITEMS:											
<u>Other Revenue by source</u>											
Rental from Fixed Assets									10	11	11
Sales of Goods and Rendering of Services									250	255	260
Total 'Other' Revenue	1	-	-	-	-	-	-	-	260	266	271
EXPENDITURE ITEMS:											
<u>Employee related costs</u>											
Basic Salaries and Wages	2								81 714	86 208	90 950
Pension and UIF Contributions									13 762	14 519	15 317
Medical Aid Contributions									10 613	11 197	11 813
Overtime									5 251	5 540	5 845
Performance Bonus									6 512	6 870	7 247
Motor Vehicle Allowance									576	607	641
Cellphone Allowance									1 416	1 494	1 576
Housing Allowances									445	470	496
Other benefits and allowances									2 764	2 915	3 076
Payments in lieu of leave									13 833	14 594	15 396
Long service awards									-	-	-
Post-retirement benefit obligations	4								-	-	-
<i>sub-total</i>	5	-	-	-	-	-	-	-	136 885	144 414	152 356
<u>Less: Employees costs capitalised to PPE</u>											
Total Employee related costs	1	-	-	-	-	-	-	-	136 885	144 414	152 356
<u>Depreciation & asset impairment</u>											
Depreciation of Property, Plant & Equipment									10 912	13 922	15 314
Lease amortisation									-	-	-
Capital asset impairment									-	-	-
Depreciation resulting from revaluation of PPE	10								-	-	-
Total Depreciation & asset impairment	1	-	-	-	-	-	-	-	10 912	13 922	15 314
<u>Transfers and grants</u>											
Cash transfers and grants		-	-	-	-	-	-	-	-	-	-
Non-cash transfers and grants		-	-	-	-	-	-	-	112 095	128 660	126 863
Total transfers and grants	1	-	-	-	-	-	-	-	112 095	128 660	126 863
<u>Contracted services</u>											
Consultants and Professional Services									16 192	16 692	16 495
Contractors									18 960	22 269	21 284
Outsourced Services									10 258	9 602	9 834
<i>sub-total</i>	1	-	-	-	-	-	-	-	45 410	48 563	47 612
Total contracted services		-	-	-	-	-	-	-	45 410	48 563	47 612
<u>Other Expenditure By Type</u>											
Collection costs									-	-	-
Contributions to 'other' provisions									-	-	-
Consultant fees									-	-	-
Audit fees									-	-	-
General expenses	3								-	-	-
<i>List Other Expenditure by Type</i>									52 214	52 496	55 559
Total 'Other' Expenditure	1	-	-	-	-	-	-	-	52 214	52 496	55 559
Repairs and Maintenance by Expenditure Item											
Employee related costs	8										
Other materials											
Contracted Services									16 341	18 005	16 784
Other Expenditure											
Total Repairs and Maintenance Expenditure	9	-	-	-	-	-	-	-	16 341	18 005	16 784

DC31 Nkangala - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - Council General	Vote 2 - Municipal Manager	Vote 3 - Manager Finance	Vote 4 - Manager Social Services	Vote 5 - Local Economic Development	Vote 6 - Development and Planning	Vote 7 - Manager Technical	Vote 8 - Manager Corporate	Total
R thousand	1									
Revenue By Source										
Property rates		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	-	-	-	-	-	-	-	-
Interest earned - external investments		10	-	-	-	-	-	-	-	10
Interest earned - outstanding debtors		-	-	25 450	-	-	-	-	-	25 450
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-
Licences and permits		-	-	500	-	-	-	-	-	500
Agency services		-	-	-	400	-	-	-	-	400
Other revenue		-	-	-	-	-	-	-	-	-
Transfers and subsidies		-	-	260	-	-	-	-	-	260
Gains on disposal of PPE		-	-	340 306	-	4 182	-	-	-	344 488
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-	-	371 108
Expenditure By Type										
Employee related costs		5 040	18 269	16 039	61 473	4 066	6 562	9 000	16 436	136 885
Remuneration of councillors		12 795	-	-	-	-	-	-	-	12 795
Debt impairment		-	-	-	-	-	-	-	-	-
Depreciation & asset impairment		764	1 171	198	6 270	26	42	331	2 110	10 912
Finance charges		338	7	905	-	-	-	22	24	1 296
Bulk purchases		-	-	-	-	-	-	-	-	-
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		1 601	14 690	6 000	6 711	318	1 523	1 352	12 679	44 873
Transfers and subsidies		-	5 990	2 640	7 260	16 500	10 650	69 055	-	112 095
Other expenditure		11 463	11 263	5 229	10 488	2 300	620	988	10 399	52 750
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		32 001	51 390	31 012	92 201	23 209	19 397	80 749	41 647	371 606
Surplus/(Deficit)		(32 001)	(51 390)	(31 012)	(92 201)	(23 209)	(19 397)	(80 749)	(41 647)	(498)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	2 175	-	-	-	-	-	2 175
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(32 001)	(51 390)	(28 837)	(92 201)	(23 209)	(19 397)	(80 749)	(41 647)	1 677

DC31 Nkangala - Supporting Table SA3 Supportting detail to 'Budgeted Financial Position'

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
ASSETS											
Call investment deposits											
Call deposits									382 754	347 949	320 010
Other current investments									-	-	-
Total Call investment deposits	2	-	-	-	-	-	-	-	382 754	347 949	320 010
Consumer debtors											
Consumer debtors									-	-	-
Less: Provision for debt impairment									-	-	-
Total Consumer debtors	2	-	-	-	-	-	-	-	-	-	-
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)									259 572	270 022	275 957
Leases recognised as PPE									-	-	-
Less: Accumulated depreciation									79 542	93 465	108 779
Total Property, plant and equipment (PPE)	2	-	-	-	-	-	-	-	180 029	176 557	167 178
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)									3 085	1 543	
Current portion of long-term liabilities									218	250	289
Total Current liabilities - Borrowing		-	-	-	-	-	-	-	3 303	1 793	289
Trade and other payables											
Trade and other creditors									26 899	27 413	28 695
Unspent conditional transfers									-	-	-
VAT									-	-	-
Total Trade and other payables	2	-	-	-	-	-	-	-	26 899	27 413	28 695
Non current liabilities - Borrowing											
Borrowing									1 543		
Finance leases (including PPP asset element)									501	250	578
Total Non current liabilities - Borrowing		-	-	-	-	-	-	-	2 043	250	578
Provisions - non-current											
Retirement benefits									20 817	22 970	25 949
List other major provision items											
Refuse landfill site rehabilitation									-	-	-
Other									-	-	-
Total Provisions - non-current		-	-	-	-	-	-	-	20 817	22 970	25 949
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance									637 452	761 143	717 633
GRAP adjustments											
Restated balance		-	-	-	-	-	-	-	637 452	761 143	717 633
Surplus/(Deficit)		-	-	-	-	-	-	-	1 677	(28 570)	(32 872)
Appropriations to Reserves									-	-	-
Transfers from Reserves									122 013	(14 940)	(36 956)
Depreciation offsets											
Other adjustments											
Accumulated Surplus/(Deficit)	1	-	-	-	-	-	-	-	761 143	717 633	647 805
Reserves											
Housing Development Fund									-	-	-
Capital replacement									-	-	-
Self-insurance									-	-	-
Other reserves									-	-	-
Revaluation									-	-	-
Total Reserves	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	-	-	-	-	-	-	-	761 143	717 633	647 805

Total capital expenditure includes expenditure on nationally significant priorities:

Provision of basic services											
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DC31 Nkangala - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand												
Institutional Development and Transformation	Competent Innovative and Accountable Team	KPA 1										
Good Governance and Public Participation	Sound Electronic Governance	KPA 2										
Local Economic Development	Inclusive Economic Growth with Sustainable Development	KPA 3										
Financial Viability and Financial Management	Sound Financial Management	KPA 4								373 283	373 951	379 590
Basic Service Delivery and Infrastructure	Healthy Social Environment	KPA 5										
	Sustainable Infrastructure and Service Provisioning	KPA 5										
Spatial Rationale	Integrated regionalised planning	KPA 6										
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	-	-	-	-	-	-	373 283	373 951	379 590

References

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure).

DC31 Nkangala - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
Institutional Development and Transformation	Competent Innovative and Accountable Team	KPA 1								259 547	274 778	268 978	
Good Governance and Public Participation	Sound Electronic Governance	KPA 2								15 090	15 472	14 637	
Local Economic Development	Inclusive Economic Growth with Sustainable Development	KPA 3								17 702	19 000	19 000	
Financial Viability and Financial Management	Sound Financial Management	KPA 4								6 094	4 036	3 790	
Basic Service Delivery and Infrastructure	Healthy Social Environment	KPA 5								18 081	18 173	30 355	
	Sustainable Infrastructure and Service Provisioning	KPA 5								43 158	63 125	68 137	
Spatial Rationale	Integrated regionalised planning	KPA 6								11 934	7 938	7 565	
Allocations to other priorities													
Total Expenditure				1	-	-	-	-	-	-	371 606	402 521	412 462

References

1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure).

DC31 Nkangala - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Institutional Development and Transformation	Competent Innovative and Accountable Team	KPA 1								11 884	7 900	3 135
Good Governance and Public Participation	Sound Electronic Governance	KPA 2								7 450		
Local Economic Development	Inclusive Economic Growth with Sustainable Development	KPA 3										
Financial Viability and Financial Management	Sound Financial Management	KPA 4										
Basic Service Delivery and Infrastructure	Healthy Social Environment	KPA 5								8 550	850	900
	Sustainable Infrastructure and Service Provisioning	KPA 5								1 500	1 700	1 900
Spatial Rationale	Integrated regionalised planning	KPA 6										
		K										
		L										
		M										
		N										
		O										
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1	-	-	-	-	-	-	29 385	10 450	5 935

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure.
2. Goal code must be used on Table SA3e

DC31 Nkangala - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Vote 1 - Office of the Municipal Manager										
Function 1 - Organisational Restructuring and Transformation										
Sub-function 1 - Performance Management										
# of quarterly performance report submitted to Council by 30 June	Number	4	4	4	4	4	4	4	4	4
Function 2 - Governance										
Sub-function 1 - Audit										
% of MPAC resolutions raised and resolved per quarter	Percentage	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
% achievement to resolve issues raised on the Audit Action Plan per quarter	Percentage	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Maintain Auditor General Opinion - Clean Audit in respect of the Annual Report	Number	1	1	1	1	1	1	1	1	1
% of AG Management Letter findings resolved by quarter (Total organization)	Percentage	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Sub-function 2 - Risk Management										
% of future action plans resolved to address fraud and corruption risk identified per quarter	Percentage	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Function 3 - Service Delivery										
Sub-function 1 - Community Satisfaction										
# of Community Satisfaction Surveys conducted on the work of the District by 30 June 2017	Number		1	1	1	1	1	1		
Function 4 - IDP and BUDGET										
Sub-function 1 - IDP										
Final IDP and Budget tabled and approved by Council by the 31st May	Number	1	1	1	1	1	1	1	1	1
Function 4 - Financial Viability										
Sub-function 1 - Expenditure										
% spend of the Total Operational Budget by 30 June 2017	Percentage	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Vote 2 - Corporate Services										
Function 1 - Organisational Restructuring and Transformation										
Sub-function 1 - Human Resources										
% approved vacant positions (previously filled) processed within (3) months of post vacancy	Percentage		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Sub-function 2 - Training and Development										
% of budget spent implementing the Workplace Skills Plan (GKPI) by 30 June 2017	Percentage	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Vote 3 - Finance										
Function 1 - Financial Viability										
Sub-function 1 - Financial Management										
Cost coverage ratio (GKPI) by 30 June 2017	Ratio	NA	NA	NA	8.9%	8.9%	8.9%	8.9%	8.9%	8.9%
Sub-function 2 - Budgeting										
Submission for approval of MTREF Budget by the 31st May	Number	1	1	1	1	1	1	1	1	1
Sub-function 3 - Financial Reporting										
Annual Financial Statements (AFS) submitted on or before the 31st August 201	Number	1	1	1	1	1	1	1	1	1
# of quarterly section 52(d) MFMA reports submitted to Executive Mayor within legislative timeframes	Number	4	4	4	4	4	4	4	4	4
Section 72 (midyear) MFMA reports submitted to Executive Mayor within legislative timeframes	Number	1	1	1	1	1	1	1	1	1
# of section 71 MFMA reports submitted to Executive Mayor within legislative timeframes per month	Number	12	12	12	12	12	12	12	12	12
Function 2 - SCM										
Sub-function 1 - SCM										
# of SCM deviation reports submitted to the MM per month (Total Administration)	Number	12	12	12	12	12	12	12	12	12
Vote 4 - Development Planning										
Function 1 - Human Settlements										
Sub-function 1 - Human Settlements										
# of informal settlements formalised by 30th June	Number			5	5	5	5	5	1	5
# of formal townships established by 30th June	Number		6	5	5	5	5	4	4	5
Function 2 - Land Administration										
Sub-function 1 - GIS										
# of projects implemented from the GIS Strategy by 30th June	Number		2	1	1	1	1	1	1	1
Sub-function 2 - Land Management										
# of projects implemented based on SPLUMA by 30th June	Number		3	2	2	2	2	1	2	3

DC31 Nkangala - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Vote 5 - Technical Services										
Function 1 - Service Delivery										
Sub-function 1 - Water and Sanitation										
Number of Sanitation projects (as submitted by the LM.s) completed by 30 June	Number		10	6	6	6	6	8	8	7
Number of Water projects (as submitted by the LM.s) completed by 30 June	Number		8	14	14	14	14	20	20	11
Sub-function 2 - Electricity										
Number of Electricity projects (as submitted by the LM.s) completed by 30 June	Number		1	2	2	2	2	2	1	1
Sub-function 3 - Project Management										
% spend of Capital projects in terms of budget (NDM funded projects) by 30 June	Percentage		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Sub-function 4 - Road and Stormwater										
Number of Road and Stormwater projects (as submitted by the LM.s) completed by 30 June	number							18	18	4
Vote 6 - Local Economic Delivery										
Function 1 - Economic Development and Job Creation										
Sub-function 1 - Economic Development										
Hosting of Investment Summit to market Anchor Projects / Catalytic by 30 June 2017	Number		1	1	1	1	1	1	1	1
Sub-function 2 - Job Creation										
# of EPWP Full Time Equivalent (FTE's) job opportunities provided through the implementation of LED and Capital projects (GKPP) per quarter	Number		308	72	72	72	72	399 WO & 234 FTEs	100 WO & 50 FTEs	100 WO & 50 FTEs
Vote 7 - Social Services										
Function 1 - Health										
Sub-function 1 - HIV/AIDs										
# of HIV/AID's educational awareness campaigns implemented to capacitate and build communities per quarter	Number		8	8	8	8	8	6	6	6
% of water samples taken per month that do not comply to SANS 241 and that are formally reported to the LM's to implement corrective action per quarter	Percentage		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Function 2 - Environmental Management										
Sub-function 1 - Air Pollution										
% of atmospheric emission license applications finalised as compared to application received as per NEM Air Quality Act, 2004 by 30 June 201	Percentage		60.0%	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%
Function 3 - Youth										
Sub-function 1 - Youth Development										
Annual Youth Summit convened by 30th June	Number		1	1	1	1	1	1	1	1
Function 4 - Disaster Management										
Sub-function 1 - Disaster Education										
# of Disaster Emergency Open Day Hosted with local Municipalities by June 2017	Number		1	2	2	2	2	2	2	2

DC31 Nkangala - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.2%	1.1%	0.6%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	17.3%	18.2%	10.6%
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	-	-	-	-	-	-	-	19.1	18.2	16.3
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	-	-	-	-	-	-	-	19.1	18.2	16.3
Liquidity Ratio	Monetary Assets/Current Liabilities	-	-	-	-	-	-	-	12.6	11.8	11.0
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.5%	1.4%	1.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))										
Creditors to Cash and Investments		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	7.0%	7.8%	8.9%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	36.9%	38.9%	40.4%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	40.3%	42.5%	44.2%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.4%	4.8%	4.4%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.3%	4.0%	4.2%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	-	-	-	-	-	-	-	1.0	1.1	1.0
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	55898.2%	48399.1%	47224.7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	-	-	-	-	-	-	-	21.6	18.8	16.5

References

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

DC31 Nkangala - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2013/14	2014/15	2015/16	Current Year 2016/17	2017/18 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population			1 018 423	1 183 637	1 308 129	1 308 129	1 357 744	1 357 744	1 406 622	1 457 260	1 457 260	1 457 260
Females aged 5 - 14			109 892	104 953	97 857	97 857	101 371	101 371	104 917	108 484	108 484	108 484
Males aged 5 - 14			109 092	103 821	115 914	115 914	101 372	120 087	124 169	128 390	128 390	128 390
Females aged 15 - 34			194 114	200 075	231 333	231 333	101 373	239 661	245 412	253 756	253 756	253 756
Males aged 15 - 34			195 788	216 643	256 945	256 945	101 374	266 195	275 245	284 603	284 603	284 603
Unemployment			155 153	123 000	152 250	152 250	101 375	206 147	213 155	220 402	220 402	220 402
Monthly household income (no. of households)												
No income	1, 12				49 525	49 525						
R1 - R1 600			6 173	1 817	14 590	14 590	17 770	17 770	20 933	24 659	24 659	24 659
R1 601 - R3 200			20 035	10 266	24 128	24 128	24 972	24 972	25 796	26 647	26 647	26 647
R3 201 - R6 400			56 566	62 015	61 460	61 460	63 611	63 611	65 837	68 141	68 141	68 141
R6 401 - R12 800			64 360	64 037	70 074	70 074	71 545	71 545	73 047	74 580	74 580	74 580
R12 801 - R25 600			64 823	46 772	54 317	54 317	56 218	56 218	58 185	60 221	60 221	60 221
R25 601 - R51 200			19 251	27 613	36 485	36 485	38 674	38 674	40 994	43 453	43 453	43 453
R52 201 - R102 400			10 683	14 033	18 748	18 748	19 872	19 872	21 064	22 369	22 369	22 369
R102 401 - R204 800			1 650	5 069	15 762	15 762	18 441	18 441	19 910	21 144	21 144	21 144
R204 801 - R409 600			508	1 960	4 233	4 233	4 800	4 800	5 443	6 172	6 172	6 172
R409 601 - R819 200			102	388	1 073	1 073	1 243	1 243	1 441	1 670	1 670	1 670
> R819 200			13	64	768	768	939	939	939	1 148	1 148	1 148
Poverty profiles (no. of households)												
< R2 060 per household per month	13											
Insert description	2											
Household/demographics (000)												
Number of people in municipal area			1 018 423	1 183 634	1 308 129	1 308	1 358	1 358	1 407	1 457	1 457	1 457
Number of poor people in municipal area			466 913	433 454	428 004	428	427	427	426	426	425	425
Number of households in municipal area			245 428	428 004	356 910	357	366	375	375	388	388	403
Number of poor households in municipal area												
Definition of poor household (R per month)												
Housing statistics												
Formal	3		183 465	256 276	295 232	295 232	304 679	304 679				
Informal			61 963	53 386	61 678	61 678	65 034	65 034				
Total number of households			245 428	309 662	356 910	356 910	369 713	369 713	-	-	-	-
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-
Economic												
Inflation/inflation outlook (CPIX)	6											
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
Collection rates												
Property tax/service charges	7											
Rental of facilities & equipment												
Interest - external investments												
Interest - debtors												
Revenue from agency services												

DC31 Nkangala Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	-	-	-	-	-	-	-	385 266	353 030	323 543
Cash + investments at the yr end less applications - R'000	18(1)b	2	-	-	-	-	-	-	-	387 516	356 397	327 728
Cash year end/monthly employee/supplier payment	18(1)b	3	-	-	-	-	-	-	-	21.6	18.8	16.5
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	-	-	-	-	-	-	-	1 677	(28 570)	(32 872)
Service charge rev % change - macro CPIX target exclusiv	18(1)a,(2)	5	N.A.	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	100.0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)c:19	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								100.0%	100.0%	100.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(8.2%)	3.4%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	9.1%	10.2%	10.0%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

1. Positive cash balances indicative of minimum compliance - subject to.
2. Deduct cash and investment applications (defined) from cash balance
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirement
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classificati
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provisic
8. Indicative of planned capital expenditure level & cash payment timin
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinanci.
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classificati
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classificati
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protecti
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protec

DC31 Nkangala - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank								382 754	347 949	320 010
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	-	-	-	-	-	-	382 754	347 949	320 010
Consolidated total:		-	-	-	-	-	-	382 754	347 949	320 010

References

1. Total investments must reconcile to Budgeted Financial Position ('current' call investment deposits plus 'non-current' investment).

DC31 Nkangala - Supporting Table SA17 Borrowing

Borrowing - Categorized by type R thousand	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Parent municipality										
Annuity and Bullet Loans								1 543		
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases								501	250	578
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	-	-	-	2 043	250	578
Total Borrowing	1	-	-	-	-	-	-	2 043	250	578

References

1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)

DC31 Nkangala - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		-	-	-	-	-	-	344 488	347 966	355 394
Local Government Equitable Share								19 402	20 854	21 911
RSC Levy Replacement								319 654	322 989	332 483
EPWP Incentive								4 182	-	-
Finance Management								1 250	1 000	1 000
Municipal Systems Improvement								-	3 123	-
Total Operating Transfers and Grants	5	-	-	-	-	-	-	344 488	347 966	355 394
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	2 175	2 280	2 408
Rural Road Asset Management grant								2 175	2 280	2 408
Total Capital Transfers and Grants	5	-	-	-	-	-	-	2 175	2 280	2 408
TOTAL RECEIPTS OF TRANSFERS & GRANTS		-	-	-	-	-	-	346 663	350 246	357 802

References

1. Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
2. Amounts actually **RECEIVED**; not revenue recognised (objective is to confirm grants transferred)
3. Replacement of RSC levies
4. Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
5. Total transfers and grants must reconcile to Budgeted Cash Flows
6. Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

DC31 Nkangala - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	344 488	347 966	355 394
Local Government Equitable Share								19 402	20 854	21 911
RSC Levy Replacement								319 654	322 989	332 483
EPWP Incentive								4 182	-	-
Finance Management								1 250	1 000	1 000
Municipal Systems Improvement								-	3 123	-
Total operating expenditure of Transfers and Grants:		-	-	-	-	-	-	344 488	347 966	355 394
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	2 175	2 280	2 408
Rural Road Asset Management grant								2 175	2 280	2 408
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	2 175	2 280	2 408
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	-	-	-	-	-	346 663	350 246	357 802

References

1. Expenditure must be separately listed for each transfer or grant received or recognised

DC31 Nkangala - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year								-	-	-
Current year receipts								344 488	347 966	355 394
Conditions met - transferred to revenue		-	-	-	-	-	-	344 488	347 966	355 394
Conditions still to be met - transferred to liabilities								-	-	-
Total operating transfers and grants revenue		-	-	-	-	-	-	344 488	347 966	355 394
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								2 175	2 280	2 408
Conditions met - transferred to revenue		-	-	-	-	-	-	2 175	2 280	2 408
Conditions still to be met - transferred to liabilities								-	-	-
Total capital transfers and grants revenue		-	-	-	-	-	-	2 175	2 280	2 408
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		-	-	-	-	-	-	346 663	350 246	357 802
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance
2. CTBM = conditions to be met
3. National Treasury database will require this reconciliation for each transfer/grant

DC31 Nkangala - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Non-Cash Transfers to other municipalities											
DR JS MOROKA Local municipality	1								10 291	12 152	21 569
EMAKHAZENI Local municipality									22 033	14 732	16 029
EMALAHLENI Local municipality									21 481	24 663	12 044
STEVE TSHWETE Local municipality									883	18 654	21 712
THEMBISILE HANI Local municipality									20 172	20 153	20 458
VICTOR KHANYE Local municipality									12 990	10 768	11 814
NKANGALA DC31 cross boundary projects									24 245	27 538	23 237
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	112 095	128 660	126 863
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	112 095	128 660	126 863
TOTAL TRANSFERS AND GRANTS	6	-	-	-	-	-	-	-	112 095	128 660	126 863

References

1. Insert description listed by municipal name and demarcation code of recipient
2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)
3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)
4. Insert description of each other organisation (e.g. charity)
5. Insert description of each other organisation (e.g. the aged, child-headed households)
6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

DC31 Nkangala - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration R thousand	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages								7 961	8 398	8 860
Pension and UIF Contributions								1 022	1 078	1 137
Medical Aid Contributions								543	573	604
Motor Vehicle Allowance								2 756	2 907	3 067
Cellphone Allowance								514	542	572
Housing Allowances								-	-	-
Other benefits and allowances								-	-	-
Sub Total - Councillors		-	-	-	-	-	-	12 795	13 498	14 241
% increase	4		-	-	-	-	-	-	5.5%	5.5%
Senior Managers of the Municipality	2									
Basic Salaries and Wages								6 027	6 359	6 709
Pension and UIF Contributions								523	552	582
Medical Aid Contributions								125	131	139
Overtime								-	-	-
Performance Bonus								573	605	638
Motor Vehicle Allowance	3							576	607	641
Cellphone Allowance	3							150	158	167
Housing Allowances	3							-	-	-
Other benefits and allowances	3							23	25	26
Payments in lieu of leave								274	289	305
Long service awards								-	-	-
Post-retirement benefit obligations	6							-	-	-
Sub Total - Senior Managers of Municipality		-	-	-	-	-	-	8 271	8 726	9 206
% increase	4		-	-	-	-	-	-	5.5%	5.5%
Other Municipal Staff										
Basic Salaries and Wages								75 353	79 497	83 870
Pension and UIF Contributions								13 482	14 224	15 006
Medical Aid Contributions								10 613	11 197	11 813
Overtime								5 251	5 540	5 845
Performance Bonus								6 272	6 617	6 980
Motor Vehicle Allowance	3							9 653	10 184	10 745
Cellphone Allowance	3							1 266	1 336	1 409
Housing Allowances	3							445	470	496
Other benefits and allowances	3							2 162	2 281	2 406
Payments in lieu of leave								4 116	4 343	4 581
Long service awards								-	-	-
Post-retirement benefit obligations	6							-	-	-
Sub Total - Other Municipal Staff		-	-	-	-	-	-	128 614	135 687	143 150
% increase	4		-	-	-	-	-	-	5.5%	5.5%
Total Parent Municipality		-	-	-	-	-	-	149 679	157 912	166 597
			-	-	-	-	-	-	5.5%	5.5%
TOTAL SALARY, ALLOWANCES & BENEFITS		-	-	-	-	-	-	149 679	157 912	166 597
% increase	4		-	-	-	-	-	-	5.5%	5.5%
TOTAL MANAGERS AND STAFF	5,7	-	-	-	-	-	-	136 885	144 414	152 356

DC31 Nkangala - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers Number	Ref	2015/16			Current Year 2016/17			Budget Year 2017/18		
		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)		59	-	59	57	-	57	57	-	57
Board Members of municipal entities	4	5	-	5	6	-	6	6	-	6
Municipal employees	5									
Municipal Manager and Senior Managers	3	5	-	5	5	-	5	5	-	5
Other Managers	7	36	-	36	37	13	24	39	13	26
Professionals		27	27	-	26	26	-	32	32	-
<i>Finance</i>										
<i>Spatial/town planning</i>										
<i>Information Technology</i>										
<i>Roads</i>										
<i>Electricity</i>										
<i>Water</i>										
<i>Sanitation</i>										
<i>Refuse</i>										
<i>Other</i>		27	27	-	26	26	-	32	32	-
Technicians		161	148	13	158	145	13	196	182	14
<i>Finance</i>										
<i>Spatial/town planning</i>										
<i>Information Technology</i>		4	4	-	4	4	-	6	6	-
<i>Roads</i>										
<i>Electricity</i>										
<i>Water</i>										
<i>Sanitation</i>										
<i>Refuse</i>										
<i>Other</i>		157	144	13	154	141	13	190	176	14
Clerks (Clerical and administrative)		27	27	-	27	27	-	37	37	-
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators										
Elementary Occupations										
TOTAL PERSONNEL NUMBERS	9	320	202	118	316	211	105	372	264	108
% increase					(1.3%)	4.5%	(11.0%)	17.7%	25.1%	2.9%
Total municipal employees headcount	6, 10									
Finance personnel headcount	8, 10									
Human Resources personnel headcount	8, 10									

References

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
3. s57 of the Systems Act
4. Include only in Consolidated Statements
5. Include municipal entity employees in Consolidated Statements
6. Include headcount (number of persons, Not FTE) of managers and staff only (exclude councillors)
7. Managers who provide the direction of a critical technical function
8. Total number of employees working on these functions

DC31 Nkangala - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue By Source																
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1	-	2	2	2	-	1	-	2	-	-	1	10	11	11
Interest earned - external investments		2 030	2 125	1 980	2 548	2 775	2 050	3 160	1 297	2 395	1 800	2 040	1 250	25 450	22 459	20 468
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	30	10	50	35	50	-	15	20	15	15	260	500	550	602
Licences and permits		25	30	20	15	25	30	45	22	28	38	75	47	400	420	435
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		141 285	2 296	-	-	1 882	113 007	-	1 255	84 764	-	-	-	344 488	347 966	355 394
Other revenue		36	31	31	36	31	1	26	16	21	16	16	1	260	266	271
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		143 376	4 511	2 042	2 651	4 750	115 138	3 232	2 604	87 229	1 869	2 146	1 559	371 108	371 671	377 182
Expenditure By Type																
Employee related costs		11 407	11 407	11 407	11 407	11 407	11 407	11 407	11 407	11 407	11 407	11 407	11 407	136 885	144 414	152 356
Remuneration of councillors		1 066	1 066	1 066	1 066	1 066	1 066	1 066	1 066	1 066	1 066	1 066	1 066	12 795	13 498	14 241
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment		909	909	909	909	909	909	909	909	909	909	909	909	10 912	13 922	15 314
Finance charges		39	39	450	39	39	39	39	39	450	39	39	39	1 296	968	516
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		3 381	3 448	4 567	3 161	4 336	3 742	3 375	3 294	4 288	2 704	3 467	5 646	45 410	48 563	47 612
Transfers and subsidies		7 716	7 991	9 689	10 093	14 627	9 361	9 768	5 099	4 775	9 338	4 547	19 091	112 095	128 660	126 863
Other expenditure		4 115	3 630	5 130	6 385	4 593	4 566	3 740	4 038	4 249	3 577	3 720	4 471	52 214	52 496	55 559
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		28 634	28 492	33 220	33 061	36 977	31 091	30 305	25 854	27 146	29 041	25 156	42 630	371 606	402 521	412 462
Surplus/(Deficit)																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		114 742	(23 980)	(31 177)	(30 410)	(32 228)	84 047	(27 073)	(23 249)	60 084	(27 172)	(23 010)	(41 071)	(498)	(30 850)	(35 280)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	1 131	-	-	1 044	-	-	-	-	-	-	2 175	2 280	2 408
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		114 742	(23 980)	(30 046)	(30 410)	(32 228)	85 091	(27 073)	(23 249)	60 084	(27 172)	(23 010)	(41 071)	1 677	(28 570)	(32 872)
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	114 742	(23 980)	(30 046)	(30 410)	(32 228)	85 091	(27 073)	(23 249)	60 084	(27 172)	(23 010)	(41 071)	1 677	(28 570)	(32 872)

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

DC31 Nkangala - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue by Vote																
Vote 1 - Council General		1	-	2	2	2	-	1	-	2	-	-	1	10	11	11
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Manager Finance		143 350	3 436	3 152	2 634	2 841	116 152	3 186	1 328	87 200	1 831	2 071	1 511	368 691	373 521	379 144
Vote 4 - Manager Social Services		25	30	20	15	25	30	45	22	28	38	75	47	400	420	435
Vote 5 - Local Economic Development Unit		-	1 046	-	-	-	1 882	-	-	1 255	-	-	-	4 182	-	-
Vote 6 - Development and Planning Unit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Manager Technical Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Manager Corporate services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		143 376	4 511	3 173	2 651	4 750	116 182	3 232	2 604	87 229	1 869	2 146	1 559	373 283	373 951	379 590
Expenditure by Vote to be appropriated																
Vote 1 - Council General		2 637	2 637	2 917	2 637	2 637	2 672	2 637	2 637	2 637	2 678	2 637	2 637	32 001	34 108	36 097
Vote 2 - Municipal Manager		3 428	2 842	4 781	5 991	3 075	4 717	3 602	3 174	4 512	3 094	5 568	6 607	51 390	50 761	49 839
Vote 3 - Manager Finance		2 407	2 666	3 291	2 507	2 653	2 387	2 502	2 779	2 721	2 359	2 307	2 432	31 012	31 773	32 800
Vote 4 - Manager Social Services		7 108	6 772	7 635	6 748	9 091	8 120	8 534	6 539	8 464	6 627	6 558	10 004	92 201	98 145	101 935
Vote 5 - Local Economic Development Unit		1 767	1 767	1 767	1 767	1 767	1 767	1 767	1 767	1 767	1 767	1 767	3 767	23 209	24 641	25 009
Vote 6 - Development and Planning Unit		1 566	1 566	1 566	1 566	1 566	1 566	1 566	1 566	1 566	1 566	1 566	2 166	19 397	15 792	16 281
Vote 7 - Manager Technical Services		6 202	6 698	7 833	8 681	12 769	6 698	6 202	3 723	1 743	7 723	1 243	11 235	80 749	103 306	104 005
Vote 8 - Manager Corporate services		3 518	3 544	3 428	3 163	3 418	3 163	3 494	3 669	3 734	3 228	3 508	3 780	41 647	43 994	46 496
Vote 9 - null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		28 634	28 492	33 220	33 061	36 977	31 091	30 305	25 854	27 146	29 041	25 156	42 630	371 606	402 521	412 462
Surplus/(Deficit) before assoc.		114 742	(23 980)	(30 046)	(30 410)	(32 228)	85 091	(27 073)	(23 249)	60 084	(27 172)	(23 010)	(41 071)	1 677	(28 570)	(32 872)
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	114 742	(23 980)	(30 046)	(30 410)	(32 228)	85 091	(27 073)	(23 249)	60 084	(27 172)	(23 010)	(41 071)	1 677	(28 570)	(32 872)

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

DC31 Nkangala - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue - Functional																
<i>Governance and administration</i>		143 351	3 436	3 153	2 636	2 843	116 152	3 187	1 328	87 201	1 831	2 071	1 512	368 701	373 531	379 155
Executive and council	1	-	-	2	2	2	-	1	-	2	-	-	1	10	11	11
Finance and administration		143 350	3 436	3 152	2 634	2 841	116 152	3 186	1 328	87 200	1 831	2 071	1 511	368 691	373 521	379 144
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		25	1 076	20	15	1 907	30	45	1 277	28	38	75	47	4 582	420	435
Planning and development		-	1 046	-	-	1 882	-	-	1 255	-	-	-	-	4 182	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		25	30	20	15	25	30	45	22	28	38	75	47	400	420	435
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		143 376	4 511	3 173	2 651	4 750	116 182	3 232	2 604	87 229	1 869	2 146	1 559	373 283	373 951	379 590
Expenditure - Functional																
<i>Governance and administration</i>		11 356	11 255	13 439	13 662	11 354	11 696	11 409	11 817	12 574	10 727	13 588	14 215	147 094	154 623	159 362
Executive and council		2 945	2 945	3 291	2 945	2 945	2 980	2 945	2 945	2 945	2 986	2 945	2 945	35 762	38 060	40 279
Finance and administration		7 699	7 922	9 728	9 965	7 708	8 073	7 733	8 303	8 926	7 374	7 624	10 698	101 753	106 713	108 755
Internal audit		712	389	420	753	701	643	731	569	703	367	3 019	572	9 579	9 849	10 327
<i>Community and public safety</i>		6 928	6 585	7 455	6 519	8 054	7 886	8 351	6 352	7 925	6 448	6 368	9 820	88 691	94 988	98 600
Community and social services		2 029	1 707	2 043	1 670	3 011	2 339	1 604	1 494	2 937	1 589	1 462	4 937	26 823	30 033	29 320
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		2 634	2 654	2 946	2 630	2 652	3 326	4 426	2 639	2 707	2 639	2 630	2 659	34 541	35 789	38 360
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		2 266	2 224	2 466	2 219	2 391	2 222	2 321	2 219	2 281	2 219	2 276	2 224	27 327	29 166	30 920
<i>Economic and environmental services</i>		10 338	10 639	12 313	12 868	17 557	11 496	10 533	7 673	6 635	11 855	5 188	16 583	133 678	152 763	153 337
Planning and development		10 158	10 453	12 133	12 639	16 520	11 262	10 350	7 486	6 096	11 676	4 998	16 398	130 168	149 606	150 002
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		180	186	180	229	1 037	234	183	186	539	179	190	184	3 510	3 157	3 335
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		12	12	12	12	12	12	12	12	12	12	12	2 012	2 143	147	1 163
Total Expenditure - Functional		28 634	28 492	33 220	33 061	36 977	31 091	30 305	25 854	27 146	29 041	25 156	42 630	371 606	402 521	412 462
Surplus/(Deficit) before assoc.		114 742	(23 980)	(30 046)	(30 410)	(32 228)	85 091	(27 073)	(23 249)	60 084	(27 172)	(23 010)	(41 071)	1 677	(28 570)	(32 872)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	114 742	(23 980)	(30 046)	(30 410)	(32 228)	85 091	(27 073)	(23 249)	60 084	(27 172)	(23 010)	(41 071)	1 677	(28 570)	(32 872)

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

DC31 Nkangala - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Single-year expenditure to be appropriated																
Vote 1 - Council General		150	150	150	150	150	150	150	150	150	150	150	150	1 800	100	-
Vote 2 - Municipal Manager		167	4 867	167	182	167	167	167	167	167	167	187	3 737	10 305	2 800	2 700
Vote 3 - Manager Finance		4	4	4	4	4	4	4	4	4	4	4	4	50	60	65
Vote 4 - Manager Social Services		2 012	-	-	2 346	500	546	250	900	2 496	-	300	-	9 350	940	950
Vote 5 - Local Economic Development Unit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Development and Planning Unit		4	4	4	4	4	4	4	4	4	4	4	4	42	-	-
Vote 7 - Manager Technical Services		150	-	195	225	270	165	150	75	-	75	165	30	1 500	1 700	1 900
Vote 8 - Manager Corporate services		529	332	326	477	479	827	328	727	626	429	626	631	6 338	4 850	320
Vote 9 - null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	3 015	5 356	845	3 387	1 573	1 862	1 052	2 026	3 447	828	1 436	4 555	29 385	10 450	5 935
Total Capital Expenditure	2	3 015	5 356	845	3 387	1 573	1 862	1 052	2 026	3 447	828	1 436	4 555	29 385	10 450	5 935

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

DC31 Nkangala - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Capital Expenditure - Functional	1															
<i>Governance and administration</i>		850	5 353	647	813	800	1 148	649	1 048	947	750	967	4 522	18 493	7 810	3 085
Executive and council		150	150	150	150	150	150	150	150	150	150	150	150	1 800	100	-
Finance and administration		700	5 203	497	663	650	998	499	898	797	600	797	4 372	16 673	7 710	3 085
Internal audit		-	-	-	-	-	-	-	-	-	-	20	-	20	-	-
<i>Community and public safety</i>		2 012	-	-	2 346	500	516	250	900	2 496	-	300	-	9 320	940	950
Community and social services		-	-	-	-	500	40	-	-	-	-	300	-	840	870	950
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		2 008	-	-	-	-	476	-	900	2 496	-	-	-	5 880	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		4	-	-	2 346	-	-	250	-	-	-	-	-	2 600	70	-
<i>Economic and environmental services</i>		154	4	199	229	274	199	154	79	4	79	169	34	1 572	1 700	1 900
Planning and development		154	4	199	229	274	169	154	79	4	79	169	34	1 542	1 700	1 900
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	30	-	-	-	-	-	-	30	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	2	3 015	5 356	845	3 387	1 573	1 862	1 052	2 026	3 447	828	1 436	4 555	29 385	10 450	5 935
Funded by:																
National Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		3 015	5 356	845	3 387	1 573	1 862	1 052	2 026	3 447	828	1 436	4 555	29 385	10 450	5 935
Total Capital Funding		3 015	5 356	845	3 387	1 573	1 862	1 052	2 026	3 447	828	1 436	4 555	29 385	10 450	5 935

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure check

DC31 Nkangala - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand															
Cash Receipts By Source															
Rental of facilities and equipment	1	-	2	2	2	-	1	-	2	-	-	1	1	10	11
Interest earned - external investments	2 030	2 125	1 980	2 548	2 775	2 050	3 160	1 297	2 395	1 800	2 040	1 250	25 450	22 459	20 468
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	30	10	50	35	50	-	15	20	15	15	260	500	550	602
Licences and permits	25	30	20	15	25	30	45	22	28	38	75	47	400	420	435
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operationa	141 285	2 296	-	-	1 882	113 007	-	1 255	84 764	-	-	-	344 488	347 966	355 394
Other revenue	36	31	31	36	31	1	26	16	21	16	16	1	260	266	271
Cash Receipts by Source	143 376	4 511	2 042	2 651	4 750	115 138	3 232	2 604	87 229	1 869	2 146	1 559	371 108	371 671	377 182
Other Cash Flows by Source															
Transfer receipts - capital	-	-	1 131	-	-	1 044	-	-	-	-	-	-	2 175	2 280	2 408
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	(3 984)	(3 984)	(4 373)	(4 799)
Total Cash Receipts by Source	143 376	4 511	3 173	2 651	4 750	116 182	3 232	2 604	87 229	1 869	2 146	(2 425)	369 299	369 579	374 791
Cash Payments by Type															
Employee related costs	11 407	11 407	11 407	11 407	11 407	11 407	11 407	11 407	11 407	11 407	11 407	11 407	136 885	144 414	152 356
Remuneration of councillors	1 066	1 066	1 066	1 066	1 066	1 066	1 066	1 066	1 066	1 066	1 066	1 066	12 795	13 498	14 241
Finance charges	39	39	450	39	39	39	39	39	450	39	39	39	1 296	968	516
Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3 381	3 448	4 567	3 161	4 336	3 742	3 375	3 294	4 288	2 704	3 467	5 109	44 873	47 993	47 014
Transfers and grants - other municipalities	7 716	7 991	9 689	10 093	14 627	9 361	9 768	5 099	4 775	9 338	4 547	19 091	112 095	128 660	126 863
Transfers and grants - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	4 047	3 604	5 055	6 385	4 503	4 466	3 740	4 038	4 174	3 577	3 720	4 906	52 214	52 496	55 559
Cash Payments by Type	27 657	27 556	32 234	32 152	35 978	30 082	29 396	24 945	26 161	28 132	24 246	41 619	360 157	388 029	396 550
Other Cash Flows/Payments by Type															
Capital assets	3 015	5 356	845	3 387	1 573	1 862	1 052	2 026	3 447	828	1 436	4 555	29 385	10 450	5 935
Repayment of borrowing	18	18	1 561	18	18	18	18	18	1 561	18	18	18	3 303	3 336	1 793
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	30 691	32 931	34 640	35 557	37 569	31 962	30 466	26 989	31 168	28 978	25 700	46 193	392 845	401 814	404 278
NET INCREASE/(DECREASE) IN CASH HELD	112 686	(28 419)	(31 467)	(32 906)	(32 820)	84 220	(27 234)	(24 385)	56 061	(27 110)	(23 554)	(48 618)	(23 546)	(32 236)	(29 486)
Cash/cash equivalents at the month/year begin	408 811	521 497	493 078	461 611	428 705	395 885	480 105	452 871	428 486	484 547	457 438	433 884	408 811	385 266	353 030
Cash/cash equivalents at the month/year end	521 497	493 078	461 611	428 705	395 885	480 105	452 871	428 486	484 547	457 438	433 884	385 266	385 266	353 030	323 543

References

1. Note that this section of Table SA 30 is deliberately not linked to Table A4 because timing differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure. However for the MTREF it is now directly linked to A7.

DC31 Nkangala - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2016/17	2017/18 Medium Term Revenue & Expenditure Framework			Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Total Contract Value
		Total	Original Budget	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
R thousand	1,3													
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc.														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													905
DidoDigital Documents (PTY) LTD		453	302	151	-	-								
Shellard Audio Visual Projects (PTY)LTD		-	72	144	144	72								
Big Sky		2 144	2 339	2 339	195	-								
Olis		28	84	84	56	-								
Power Development Services (PDS,		-	12	25	26	13								
Siyakhula Elevators (PTY)LTD		-	6	6	6	6								
Arch Actuarial Consulting		5	5	5	-	-								
Global Credit Training Co (Pty)LTD		145	156	168	-	-								
Conew Supply & Services		-	500	999	999	499								
Wenzile Phaphama Trading & Projects		673	2 693	2 693	2 020	-								
Total Operating Expenditure Implication		3 448	6 168	6 614	3 446	590	-	-	-	-	-	-	-	20 265
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc.														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication		3 448	6 168	6 614	3 446	590	-	-	-	-	-	-	-	20 265
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		-	-	-	-	-	-	-	-	-	-	-	-	-

References

- Total implication for all preceding years to be summed and total stated in 'Preceding Years' column
- List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)
- For municipalities with approved total revenue not exceeding R250 m - all contracts with an annual cost greater than R500 000. For municipalities with approved total revenue greater than R250 m - all contracts with an annual cost greater than R1million. For municipalities with approved total revenue greater than R500 m - all contracts with an annual cost greater than R5 million

DC31 Nkangala - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 medium term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Capital expenditure on new assets by Asset Class/Sub-class										
Community Assets		-	-	-	-	-	-	2 000	-	-
Community Facilities		-	-	-	-	-	-	2 000	-	-
<i>Halls</i>		-	-	-	-	-	-	-	-	-
<i>Centres</i>		-	-	-	-	-	-	-	-	-
<i>Crèches</i>		-	-	-	-	-	-	-	-	-
<i>Clinics/Care Centres</i>		-	-	-	-	-	-	-	-	-
<i>Fire/Ambulance Stations</i>		-	-	-	-	-	-	2 000	-	-
<i>Testing Stations</i>		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	4 350	4 500	-
Operational Buildings		-	-	-	-	-	-	4 350	4 500	-
<i>Municipal Offices</i>		-	-	-	-	-	-	4 350	4 500	-
Intangible Assets		-	-	-	-	-	-	2 750	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	2 750	-	-
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	2 750	-	-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	2 800	2 800	2 700
Computer Equipment		-	-	-	-	-	-	2 800	2 800	2 700
Furniture and Office Equipment		-	-	-	-	-	-	5 995	450	335
Furniture and Office Equipment		-	-	-	-	-	-	5 995	450	335
Machinery and Equipment		-	-	-	-	-	-	8 390	1 000	1 000
Machinery and Equipment		-	-	-	-	-	-	8 390	1 000	1 000
Transport Assets		-	-	-	-	-	-	3 100	1 700	1 900
Transport Assets		-	-	-	-	-	-	3 100	1 700	1 900
Total Capital Expenditure on new assets	1	-	-	-	-	-	-	29 385	10 450	5 935

DC31 Nkangala - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Repairs and maintenance expenditure by Asset Class/Sub-class										
Other assets		-	-	-	-	-	-	2 433	2 633	2 633
Operational Buildings		-	-	-	-	-	-	2 433	2 633	2 633
Municipal Offices								2 433	2 633	2 633
Pay/Enquiry Points								-	-	-
Building Plan Offices								-	-	-
Workshops								-	-	-
Yards								-	-	-
Stores								-	-	-
Laboratories								-	-	-
Training Centres								-	-	-
Manufacturing Plant								-	-	-
Depots								-	-	-
Capital Spares								-	-	-
Intangible Assets		-	-	-	-	-	-	6 870	7 117	7 358
Servitudes								-	-	-
Licences and Rights		-	-	-	-	-	-	6 870	7 117	7 358
Water Rights								-	-	-
Effluent Licenses								-	-	-
Solid Waste Licenses								-	-	-
Computer Software and Applications								6 730	7 004	7 229
Load Settlement Software Applications								-	-	-
Unspecified								140	114	130
Computer Equipment		-	-	-	-	-	-	500	1 000	1 000
Computer Equipment								500	1 000	1 000
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment								-	-	-
Machinery and Equipment		-	-	-	-	-	-	6 538	7 254	5 793
Machinery and Equipment								6 538	7 254	5 793
Total Repairs and Maintenance Expenditure	1	-	-	-	-	-	-	16 341	18 005	16 784
<i>R&M as a % of PPE</i>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	10.0%	9.5%
<i>R&M as % Operating Expenditure</i>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.8%	4.2%

DC31 Nkangala - Supporting Table SA34d Depreciation by asset class

Description	Ref 1	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Depreciation by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	363	363	399
Roads Infrastructure		-	-	-	-	-	-	282	282	310
<i>Roads</i>								282	282	310
<i>Road Structures</i>										
<i>Road Furniture</i>										
<i>Capital Spares</i>										
Electrical Infrastructure		-	-	-	-	-	-	81	81	89
<i>MV Switching Stations</i>										
<i>MV Networks</i>								81	81	89
<i>LV Networks</i>										
<i>Capital Spares</i>										
Community Assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	125	137
Non-revenue Generating		-	-	-	-	-	-	-	125	137
<i>Improved Property</i>								-	125	137
<i>Unimproved Property</i>										
Other assets		-	-	-	-	-	-	2 463	2 663	2 929
Operational Buildings		-	-	-	-	-	-	2 463	2 663	2 929
<i>Municipal Offices</i>								2 463	2 663	2 929
<i>Pay/Enquiry Points</i>										
<i>Building Plan Offices</i>										
Intangible Assets		-	-	-	-	-	-	92	1 009	1 110
Servitudes										
Licences and Rights		-	-	-	-	-	-	92	1 009	1 110
<i>Water Rights</i>										
<i>Effluent Licenses</i>										
<i>Solid Waste Licenses</i>										
<i>Computer Software and Applications</i>								92	1 009	1 110
<i>Load Settlement Software Applications</i>										
<i>Unspecified</i>										
Computer Equipment		-	-	-	-	-	-	1 514	2 704	2 974
Computer Equipment								1 514	2 704	2 974
Furniture and Office Equipment		-	-	-	-	-	-	686	778	856
Furniture and Office Equipment								686	778	856
Machinery and Equipment		-	-	-	-	-	-	1 769	2 091	2 300
Machinery and Equipment								1 769	2 091	2 300
Transport Assets		-	-	-	-	-	-	4 025	4 191	4 610
Transport Assets								4 025	4 191	4 610
Total Depreciation	1	-	-	-	-	-	-	10 912	13 922	15 314

DC31 Nkangala - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2017/18 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Council General		1 800	100	-				
Vote 2 - Municipal Manager		10 305	2 800	2 700				
Vote 3 - Manager Finance		50	60	65				
Vote 4 - Manager Social Services		9 350	940	950				
Vote 5 - Local Economic Development Unit		-	-	-				
Vote 6 - Development and Planning Unit		42	-	-				
Vote 7 - Manager Technical Services		1 500	1 700	1 900				
Vote 8 - Manager Corporate services		6 338	4 850	320				
Vote 9 - null		-	-	-				
Vote 10 - null		-	-	-				
Vote 11 - null		-	-	-				
Vote 12 - null		-	-	-				
Vote 13 - null		-	-	-				
Vote 14 - null		-	-	-				
Vote 15 - null		-	-	-				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		29 385	10 450	5 935	-	-	-	-
Future operational costs by vote	2							
Vote 1 - Council General								
Vote 2 - Municipal Manager								
Vote 3 - Manager Finance								
Vote 4 - Manager Social Services								
Vote 5 - Local Economic Development Unit								
Vote 6 - Development and Planning Unit								
Vote 7 - Manager Technical Services								
Vote 8 - Manager Corporate services								
Vote 9 - null								
Vote 10 - null								
Vote 11 - null								
Vote 12 - null								
Vote 13 - null								
Vote 14 - null								
Vote 15 - null								
<i>List entity summary if applicable</i>								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		29 385	10 450	5 935	-	-	-	-

References

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))
2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))
3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

DC31 Nkangala - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project R thousand	Ref	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No) 6	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 5	Total Project Estimate	Prior year outcomes		2017/18 Medium Term Revenue & Expenditure Framework			Project information	
										Audited Outcome 2015/16	Current Year 2016/17 Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	Ward location	New or renewal
Parent municipality: <i>List all capital projects grouped by Municipal Vote</i>																
Administrative and Corporate Support					Competent, Innovative and Accountable Team							188	200	220		
		Corporate Support										188	200	220		
		Property Plant and Equipment			No	Property Plant and Equipment						188	200	220		New
		Furniture and Office Equipment: Books			No	Other Assets						188	200	220		New
Corporate Wide Strategic Planning (IDPs LEDs)		Corporate Wide Strategic Planning (IDPs LEDs)			Integrated regionalised planning							12				
		IDP										12				
		Property Plant and Equipment			No	Property Plant and Equipment						12				New
		Furniture and Office Equipment: Office Furniture			No	Furniture and Office Equipment						12				New
Development Facilitation		Development Facilitation			Competent, Innovative and Accountable Team							1 500	1 700	1 900		
		Regional Planning										1 500	1 700	1 900		
		Property Plant and Equipment			No	Property Plant and Equipment						1 500	1 700	1 900		New
		Transport Assets: Water tanker			No	Transport Assets						1 500	1 700	1 900		New
Disaster Management		Disaster Management			Healthy Social Environment							840	870	950		
		Disaster Management										840	870	950		
		Property Plant and Equipment			No	Property Plant and Equipment						840	870	950		New
		Furniture and Office Equipment: Office Furniture			No	Furniture and Office Equipment						40	20	50		New
		Machinery and Equipment: Two Way Radio Communication			No	Machinery and Equipment						800	850	900		New
Finance		Finance			Sound Financial Management							50	60	65		
		Finance										50	60	65		
		Property Plant and Equipment			No	Property Plant and Equipment						50	60	65		New
		Furniture and Office Equipment: Office Furniture			No	Furniture and Office Equipment						50	60	65		New
Fire Fighting and Protection		Fire Fighting and Protection			Healthy Social Environment							5 880				
		Fire Fighting										5 880				
		Property Plant and Equipment			No	Property Plant and Equipment						5 880				
		Furniture and Office Equipment: Office Furniture			No	Furniture and Office Equipment						480				New
		Machinery and Equipment: Rescue tools Thembelele Hani			No	Machinery and Equipment						2 500				New
		Machinery and Equipment: Skid Units Dr Js			No	Machinery and Equipment						900				New
		Building and Other Structures: Fire Station Dr Js Moroka			No	Other Assets						2 000				New
Governance Function		Governance Function			Sound Electronic Governance							20				
		Internal Audit										20				
		Property Plant and Equipment			No	Property Plant and Equipment						20				New
		Furniture and Office Equipment: Office Furniture			No	Furniture and Office Equipment						20				New
Health Services		Health Services			Healthy Social Environment							2 600	70			
		Health Services										2 600	70			
		Property Plant and Equipment			No	Property Plant and Equipment						2 600	70			New
		Furniture and Office Equipment: Office Furniture			No	Furniture and Office Equipment						250	70			New
		Municipal Offices: Municipal Health Services Building Dr JS Moroka			No	Other Assets						850				New
		Municipal Offices: Municipal Health Services Building Thembelele Hani			No	Other Assets						1 500				New

Human Resources	Human Resources		Competent, Innovative and Accountable Team															100					
	Human Resource Admin																		100				
	Property Plant and Equipment		No	Property Plant and Equipment															100				New
	Furniture and Office Equipment: Office Furniture		No		Furniture and Office Equipment														60				New
	Machinery and Equipment: Machinery and Equipment		No		Machinery and Equipment														40				New
Information Technology	Information Technology		Sound Electronic Governance																10 270	2 800		2 700	
	Information Technology																		10 270	2 800		2 700	
	Intangible Assets		No	Intangible Assets															2 750				New
	Computer Software and Applications: Electronic document management system		No		Other														2 750				New
	Property Plant and Equipment		No	Property Plant and Equipment															7 520	2 800		2 700	New
	Computer Equipment: Computer Equipment		No		Computer Equipment														2 000	2 500		2 500	New
	Computer Equipment: Upgrading It Data Centre		No		Computer Equipment														800	300		200	New
	Computer Equipment: Telephone System		No		Furniture and Office Equipment														4 700				New
	Furniture and Office Equipment: Office Furniture		No		Furniture and Office Equipment														20				New
Legal Services	Legal Services		Competent, Innovative and Accountable Team																15				
	Legal Services																		15				
	Property Plant and Equipment		No	Property Plant and Equipment															15				New
	Furniture and Office Equipment: Office Furniture		No		Furniture and Office Equipment														15				New
Mayor and Council	Mayor and Council		Competent, Innovative and Accountable Team																1 800	100			
	Executive Mayor & Council																		1 800	100			
	Property Plant and Equipment		No	Property Plant and Equipment															1 800	100			New
	Furniture and Office Equipment		No		Furniture and Office Equipment														100	100			New
	Machinery and Equipment		No		Machinery and Equipment														100				New
	Transport Assets		No		Transport Assets														1 600				New
Pollution control	Pollution Control		Healthy Social Environment																30				
	Pollution Control																		30				
	Property Plant and Equipment		No	Property Plant and Equipment															30				New
	Furniture and Office Equipment: Office Furniture		No		Furniture and Office Equipment														30				New
Property Services	Property Services		Competent, Innovative and Accountable Team																6 050	4 650		100	
	Property Services																		6 050	4 650		100	
	Property Plant and Equipment		No	Property Plant and Equipment															6 050	4 650		100	New
	Machinery and Equipment: AIR CONDITIONERS		No		Machinery and Equipment														50	150		100	New
	Machinery and Equipment: Audio visual equipment		No		Machinery and Equipment														4 000				New
	Municipal Offices: Nkangala District Municipality Office Building		No		Other Assets														2 000	4 500			New
Town Planning Building Regulations and Enforcement and City Engineer	Town Planning Building Regulations and Enforcement and City Engineer		Integrated regionalised planning																30				
	Town Planning																		30				
	Property Plant and Equipment		No	Property Plant and Equipment															30				New
	Furniture and Office Equipment: Office Furniture		No		Furniture and Office Equipment														30				New
Grand Total																			29 385	10 450		5 935	
Parent Capital expenditure	1																		29 385	10 450		5 935	
Entity Capital expenditure																			-	-		-	
Total Capital expenditure																			-	-		-	

DC31 Nkangala - Supporting Table SA38 Consolidated detailed operational projects

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2017/18 Medium Term Revenue & Expenditure Framework			Project Information
										Audited Outcome 2015/16	Current Year 2016/17 Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
R thousand	4				6			5							
Parent municipality: <i>List all operational projects grouped by Municipal Vote</i>															
REVENUE PROJECTS															
Economic Development/Planning		Economic Development/Planning			No								(4 182)		
		Default Transactions											(4 182)		
Finance		Finance											(368 691)	(373 521)	(379 144)
		Default Transactions											(368 691)	(373 521)	(379 144)
Mayor and Council		Mayor and Council											(10)	(11)	(11)
		Default Transactions											(10)	(11)	(11)
Pollution Control		Pollution Control											(400)	(420)	(435)
		Default Transactions											(400)	(420)	(435)
		Grand Total Revenue											(373 283)	(373 951)	(379 590)
OPERATING EXPENDITURE PROJECTS															
Administrative and Corporate Support													15 591	16 270	17 510
		Corporate Support											12 574	13 096	14 224
		Computer Software and Applications: Electronic document management system											573	631	675
		Operational: Municipal Running Cost											11 947	12 405	13 484
		Transport Assets: Maintenance & Repairs Transport Assets											54	60	65
		Performance Management											3 018	3 174	3 286
		Operational: Municipal Running Cost											1 818	1 974	2 086
		Performance Management: Provision of Performance Management Services											1 200	1 200	1 200
Asset Management													1 121	1 152	1 215
		Asset Management											1 121	1 152	1 215
		Operational: Municipal Running Cost											1 121	1 152	1 215
Budget and Treasury Office													6 324	6 595	6 961
		Budget Office											1 874	1 992	2 101
		Operational: Municipal Running Cost											1 874	1 992	2 101
		Creditors											1 735	1 797	1 899
		Operational: Municipal Running Cost											1 735	1 797	1 899
		Projects											995	1 020	1 076
		Operational: Municipal Running Cost											995	1 020	1 076
		Treasury Office											1 720	1 787	1 885
		Operational: Municipal Running Cost											1 720	1 787	1 885
Corporate Wide Strategic Planning (IDPs LEDs)													2 990	3 156	2 521
		IDP											2 990	3 156	2 521
		IDP Planning and Revision: IDP Planning and Revision											784	830	
		Operational: Municipal Running Cost											2 181	2 296	2 486
		Workshops Seminars and Subject Matter Training: Workshops Seminars and Subject Training											25	30	35

DC31 Nkangala - Supporting Table SA38 Consolidated detailed operational projects

Municipal Vote/Operational project R thousand	Ref	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No) 6	Asset Class	Asset Sub-Class	GPS co-ordinates 5	Total Project Estimate	Prior year outcomes		2017/18 Medium Term Revenue & Expenditure Framework			Project Information Ward location
										Audited Outcome 2015/16	Current Year 2016/17 Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
Parent municipality: <i>List all operational projects grouped by Municipal Vote</i>															
Development Facilitation															
		Development Facilitation										80 749	103 306	104 005	
		Boreholes: Rehab Borehole to Supply elevated Steel Tank Moloto										2 500	2 034	1 528	
		Distribution: Bulk Water Supply Willge										8 238	7 802		
		Distribution: Infrastructure for supply of reclaimed Mine Water											7 000	10 000	
		Distribution: Installation of prepaid water meters Dullstroom										4 250			
		Distribution: Installation of water reticulation in Gugulethu										4 000	3 310		
		Events and Organisations: Events and Organisations										52	60	60	
		Halls: Community Hall Sakhelwe										5 000	5 000	6 000	
		Landfill Sites: Development of 2nd phase Landfill site												9 527	
		Machinery and Equipment: Grader										5 300		2 700	
		Master plan: Rural Road Asset Management										2 175	2 280	2 408	
		Operational: Municipal Running Cost										11 542	11 996	12 580	
		Outfall Sewers: Upgrading Klarinet x2 x3 and Pine Ridge Sewer												5 001	
		Outfall Sewers: Upgrading of Pap & Vleis Outfall Sewer										2 700	2 300		
		Reticulation: Installation of sanitation reticulation in Gugulethu										4 000	3 310	2 000	
		Reticulation: Mountainview Water Reticulation										570			
		Reticulation: Replace Asbestos Pipes Siyabuswa										4 948	5 719	6 101	
		Reticulation: Sewer Line Hlanikhale Ext 3												3 000	
		Reticulation: Sewer Pipeline Kgomoostreet ph3										8 086	9 527		
		Reticulation: Water Supply at Phake											3 027		
		Road Structures: Phoka Park Vehicle Bridge										3 500	7 000		
		Roads: Bus Route Miliva										2 359	7 861		
		Roads: Completion of Bus Route Tweefontein G												5 700	
		Roads: Kakarela Road Construction												6 936	
		Roads: Paving of Greenside Road Khayalanyoni												5 213	
		Roads: Paving of Roads Emakhazeni												4 021	
		Roads: Roads and Stormwater Newtown											10 989	10 989	
		Special Events and Functions: Water Summit										500			
		Storm water Conveyance: Kabenzlwa Stormwater Control												4 697	
		Storm water Conveyance: Stormwater Phumula												5 471	
		Waste Water Treatment Works: Construction of Waterborne System RDP Moloto										3 930	1 017		
		Waste Water Treatment Works: Upgrading WWTW Thubelnie										7 000	13 001		
		Workshops Seminars and Subject Matter Training: Workshops Seminars and Subject Training										100	71	71	

DC31 Nkangala - Supporting Table SA38 Consolidated detailed operational projects

Municipal Vote/Operational project R thousand	Ref	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No) 6	Asset Class	Asset Sub-Class	GPS co-ordinates 5	Total Project Estimate	Prior year outcomes		2017/18 Medium Term Revenue & Expenditure Framework			Project Information Ward location
										Audited Outcome 2015/16	Current Year 2016/17 Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
Parent municipality: <i>List all operational projects grouped by Municipal Vote</i>															
Disaster Management												10 158	12 209	13 382	
		Disaster Management										10 158	12 209	13 382	
		Disaster Management: Awareness Campaigns Disaster M										230	250	360	
		Disaster Management: Capacitation Of Disaster Manage										350	370	380	
		Disaster Management: Emergency Open day needs										520	550	583	
		Disaster Management: Moral Regeneration Movement										370	420	450	
		Disaster Management: Software Licence Disaster Mana											990	1 200	
		Disaster Relief: Disaster Relief Tents & Tarpaul										600	800	1 000	
		Machinery and Equipment: Maintenance and Repair Machinery and Equipment										1 020	1 020	1 080	
		Operational: Municipal Running Cost										7 030	7 806	8 325	
		Transport Assets: Maintenance & Repairs Transport Assets										38	3	4	
Economic Development/Planning												21 067	24 494	23 846	
		EPWP										10 537	12 621	14 721	
		Operational: Municipal Running Cost										1 537	1 621	1 721	
		Project: Job Creation EPWP Creative Arts and Culture										3 000	4 000	5 000	
		Project: Job Creation EPWP Rural Development & Agriculture										2 000	3 000	4 000	
		Project: Job Creation EPWP Security										4 000	4 000	4 000	
		LED										10 530	11 873	9 125	
		Operational: Municipal Running Cost										3 780	3 818	4 065	
		Project Implementation: Integrated Green Economy Manag										3 000	3 500		
		Project Implementation: Neda Development & Establishment										250	500	500	
		Project Implementation: Non-financial support tp SMMEs: Cooperatives & Informal Traders										1 000	2 000	2 000	
		Project Implementation: Strategy Township Economy										250			
		Project Implementation: Support to SMMEs: Cooperatives & Informal Traders										1 000	2 000	2 500	
		Special Events and Functions: Mining and Big Industry Summit										600			
		Special Events and Functions: Rural Development Land Audit & Agricultural Summit										600			
		Workshops Seminars and Subject Matter Training: Workshops Seminars and Subject Training										50	55	60	

DC31 Nkangala - Supporting Table SA38 Consolidated detailed operational projects

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2017/18 Medium Term Revenue & Expenditure Framework			Project Information
										Audited Outcome 2015/16	Current Year 2016/17 Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
R thousand	4				6			5							Ward location
Parent municipality:															
<i>List all operational projects grouped by Municipal Vote</i>															
Finance												19 205	19 422	19 767	
		Data Processing										490	531	539	
		Operational: Municipal Running Cost										490	531	539	
		Finance										18 716	18 891	19 228	
		Assistance to Local Municipalities (Capacity Building): Revenue Enhancement												50	
		Assistance to Local Municipalities (Software and Application Support): Drjsm Scm/ Debtors Verification										420	445	472	
		Assistance to Local Municipalities (Software and Application Support): Emkh Scm/ Debtors Verification										420	445	472	
		Assistance to Local Municipalities (Software and Application Support): Emh Scm/debtors Verification										480	509	539	
		Assistance to Local Municipalities (Software and Application Support): Sllm Scm/debtors Verification										480	509	539	
		Assistance to Local Municipalities (Software and Application Support): Thlm Scm/ Debtors Verification										420	445	472	
		Assistance to Local Municipalities (Software and Application Support): Vklm Scm/debtors Verification										420	445	472	
		Computer Software and Applications: Caseware										169	182	195	
		Computer Software and Applications: Munsoft										2 131	2 258	2 394	
		Computer Software and Applications: Sage VIP										50	60	70	
		Events and Organisations: Events and Organisations										94	100	171	
		Interns Compensation: Interns Compensation										528	557	587	
		Medium Term Strategy (MTS) Development: Actuarial Valuation										20	25	30	
		Medium Term Strategy (MTS) Development: Credit Rating										156	156	156	
		Operational: Municipal Running Cost										12 928	12 754	12 609	
Fire Fighting and Protection												34 541	35 789	38 360	
		Fire Fighting										34 541	35 789	38 360	
		Furniture and Office Equipment: Maintenance Furniture and Office Equipment										22	22	25	
		Machinery and Equipment: Skid units											900	1 200	
		Operational: Municipal Running Cost										29 921	31 565	33 546	
		Public Protection and Safety: Public Protection and Safety										2 030	2 123	2 309	
		Transport Assets: Hazmat Response Vehicle Emalahleni										1 800			
		Transport Assets: Maintenance & Repairs Transport Assets										717	1 124	1 221	
		Workshops Seminars and Subject Matter Training: Workshops Seminars and Subject Training										50	55	60	
Governance Function												9 579	9 849	10 327	
		Audit Committee										2 163	2 284	2 411	
		Operational: Municipal Running Cost										2 163	2 284	2 411	
		Internal Audit										7 416	7 566	7 916	
		Administrative Strategy and Planning: ICT Audit										190	200	210	
		Administrative Strategy and Planning: Supply Chain Audit										180	190	200	
		Assistance to Local Municipalities (Capacity Building): Co-sourced Internal Audit Support										1 790	1 790	1 790	
		Operational: Municipal Running Cost										4 688	4 783	5 069	
		Risk Management: Internal Audit										567	603	647	

DC31 Nkangala - Supporting Table SA38 Consolidated detailed operational projects

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2017/18 Medium Term Revenue & Expenditure Framework			Project Information
										Audited Outcome 2015/16	Current Year 2016/17 Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
R thousand	4				6			5							Ward location
Parent municipality: <i>List all operational projects grouped by Municipal Vote</i>															
Health Services															
		Health Services										27 327	29 166	30 920	
		Drinking Water Quality: Drinking Water Quality										1 450	1 537	1 629	
		Environmental Health: Education & Awareness Campaigns										210	240	270	
		Furniture and Office Equipment: Maintenance Furniture and Office Equipment										44	50	60	
		Induction Programmes New Staff: Mhs Training										110	120	140	
		Operational: Municipal Running Cost										25 514	27 219	28 821	
Human Resources															
		Human Resource Admin										12 557	13 004	13 945	
		Computer Software and Applications: Support and maintenance Intangible assets Software												44	
		Employee Assistance Programme: Employee Assistance Programme										711	745	833	
		Furniture and Office Equipment: Maintenance Furniture and Office Equipment										35	35	35	
		Operational: Municipal Running Cost										11 057	11 427	12 193	
		Human Resource Payroll										754	796	840	
		Operational: Municipal Running Cost										754	796	840	
Information Technology															
		Information Technology										16 601	17 711	15 800	
		Computer Equipment: ICT Network and DRRS Infrastructure Maintenance & Support										3 500	3 500	1 750	
		Computer Equipment: Security Access and Biometric System Maintenance & Support										200	200	200	
		Computer Software and Applications: Backup Data Centre										300	315	320	
		Computer Software and Applications: ICT Helpdesk										484	508	520	
		Computer Software and Applications: Lidwin										132	139	140	
		Computer Software and Applications: Microsoft										2 800	2 800	2 800	
		Computer Software and Applications: Oracle										90	110	115	
		Events and Organisations: Events and Organisations										20	23	25	
		Furniture and Office Equipment: Maintenance Furniture and Office Equipment										400	450	470	
		Machinery and Equipment: Audio Visual Repair and Maintenance										500	1 000	1 000	
		Operational: Municipal Running Cost										8 174	8 666	8 460	
Legal Services															
		Legal Services										5 980	6 317	6 474	
		By-Laws: Local Municipalities										5 980	6 317	6 474	
		By-Laws: Nkangala										450	450	455	
		Computer Software and Applications: Support & Maintenance Contact Management Soft Ware										50	50	50	
		Operational: Municipal Running Cost										250	360	392	
		Workshops Seminars and Subject Matter Training: Workshops Seminars and Subject Training										5 200	5 422	5 536	
												30	35	40	

DC31 Nkangala - Supporting Table SA38 Consolidated detailed operational projects

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2017/18 Medium Term Revenue & Expenditure Framework			Project Information
										Audited Outcome 2015/16	Current Year 2016/17 Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
R thousand	4				6			5							
Parent municipality: <i>List all operational projects grouped by Municipal Vote</i>															
Marketing Customer Relations Publicity and Media Co-ordination															
		Public Liaison										4 391	4 430	4 160	
		Communication and Development: Communication Strategy Impleme										3 579	3 574	3 257	
		Mayoral/Executive Mayor Campaigns: State Of the District Address										1 845	1 851	948	
		Operational: Municipal Running Cost												570	
		Public Participation										1 734	1 723	1 739	
		Operational: Municipal Running Cost										812	856	903	
		Operational: Municipal Running Cost										812	856	903	
Mayor and Council															
		Executive Mayor & Council										32 001	34 108	36 097	
		Civic Functions: Civic Functions										32 001	34 108	36 097	
		Furniture and Office Equipment: Maintenance Furniture and Office Equipment										641	690	750	
		Mayoral/Executive Mayor Campaigns: State Of the District Address										28	30	32	
		Operational: Municipal Running Cost										678	725	776	
		Public Participation Meeting: Public Participation Meeting										29 417	31 309	33 108	
		Special Events and Functions: Heritage function										420	450	480	
		Special Events and Functions: MUNICIPAL CLEAN AUDIT EXCELLENCE										148	159	163	
		Transport Assets: Maintenance & Repairs Transport Assets										52	56	60	
		Youth Development: Mayoral Academic Awards										344	368	394	
												273	321	334	
Municipal Manager Town Secretary and Chief Executive															
		Municipal Manager										3 761	3 952	4 183	
		Events and Organisations: Events and Organisations										3 761	3 952	4 183	
		Furniture and Office Equipment: Maintenance Furniture and Office Equipment										84	88	93	
		Operational: Municipal Running Cost										5			
		Workshops Seminars and Subject Matter Training: Workshops Seminars and Subject Training										3 627	3 817	4 040	
												45	47	49	
Pollution Control															
		Pollution Control										3 510	3 157	3 335	
		Air Quality Management: Air Quality										3 510	3 157	3 335	
		Develop Integrated Waste Management Plan: Review of the Integrated Waste Management Plan										750	760	770	
		Operational: Municipal Running Cost										450			
												2 310	2 397	2 565	

DC31 Nkangala - Supporting Table SA38 Consolidated detailed operational projects

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2017/18 Medium Term Revenue & Expenditure Framework			Project Information
										Audited Outcome 2015/16	Current Year 2016/17 Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
R thousand	4				6			5							
Parent municipality: <i>List all operational projects grouped by Municipal Vote</i>															
Population Development															
		Social Services										16 665	17 824	15 938	
		Master plan: Develop Sport Master Plan										4 554	5 203	5 079	
		Municipal Games: SAMSRA Games											400		
		Operational: Municipal Running Cost										500	530	562	
		Workshops Seminars and Subject Matter Training: Workshops Seminars and Subject Training										4 024	4 238	4 477	
												30	35	40	
		Transversal Issues										5 136	5 471	5 826	
		Aids Day: Civil Society										20	22	24	
		Aids Day: DAC Meeting										34	38	42	
		Aids Day: HCT and VMMC campaign										1 020	1 090	1 150	
		Aids Day: World AIDS Day										245	259	271	
		Awareness and Information: Community Programs										533	597	661	
		Awareness and Information: Women empowerment										148	155	161	
		Child Programmes: Children Rights										108	115	127	
		Disability: Disability Rights										135	199	210	
		Elderly: Senior Citizens rights										140	158	173	
		Gender Development: Gender Based Violence										154	165	175	
		Gender Development: Gender Development										100			
		Operational: Municipal Running Cost										2 500	2 674	2 832	
		Youth Services										6 974	7 151	5 034	
		Operational: Municipal Running Cost										2 467	2 638	2 829	
		Youth Development: Awareness Campaign On Teenage Pregnancy										113	120	130	
		Youth Development: Campaign On Drugs And Substance Abuse										138	165	195	
		Youth Development: Education Career Expo										500	610	730	
		Youth Development: Host District Mayoral Cup										348	422	495	
		Youth Development: Integrated Youth Development Strategy										460			
		Youth Development: Mayoral Bursary Fund										2 400	2 600		
		Youth Development: Youth Development Summit										330	365	415	
		Youth Development: Youth Entrepreneur Workshop										220	230	240	
Property Services															
		Property Services										13 691	15 117	15 911	
		Buildings: Aircon Maintenance										1 090	1 185	1 185	
		Buildings: Lift Maintenance										208	213	213	
		Buildings: Office Building Maintenance Nkangala DM										1 100	1 200	1 200	
		Machinery and Equipment: Maintenance and Repair Machinery and Equipment											120	120	
		Municipal Properties: Gardening Services										999	999	999	
		Municipal Properties: Resoning NDM Land										150			
		Operational: Municipal Running Cost										10 144	11 400	12 193	
Risk Management															
		Risk Committee										2 685	2 887	2 996	
		Operational: Municipal Running Cost										677	754	779	
		Risk Management										677	754	779	
		Computer Software and Applications: Support & maintenance Risk Management System										2 008	2 134	2 216	
		Operational: Municipal Running Cost										55	60	65	
		Risk Management: Risk Management										1 667	1 769	1 875	
												285	305	276	

DC31 Nkangala - Supporting Table SA38 Consolidated detailed operational projects

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2017/18 Medium Term Revenue & Expenditure Framework			Project Information
										Audited Outcome 2015/16	Current Year 2016/17 Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
R thousand	4				6			5							
Parent municipality: <i>List all operational projects grouped by Municipal Vote</i>															
Supply Chain Management		Supply Chain Unit										3 608	3 807	4 016	
		Operational: Municipal Running Cost										3 608	3 807	4 016	
Support to Local Municipalities		Support Unit										8 956	6 014	5 870	
		Assistance to Local Municipalities (Capacity Building): Valuation roll Emakhazeni											500		
		Assistance to Local Municipalities (Capacity Building): Valuation Roll THLM										2 500			
		Capital Spares: Blue drop upgrading										500			
		Capital Spares: Green drop upgrading										500			
		Master plan: Mining & Big Business Engagement strategy										250			
		Operational: Municipal Running Cost										5 206	5 514	5 870	
Tourism		Tourism										2 143	147	1 163	
		Operational: Municipal Running Cost										2 143	147	1 163	
		Special Events and Functions: Tourism Indaba										141	147	163	
		Tourism Projects: Tourism Site Geluk Farm Constu										2			
												2 000		1 000	
Town Planning Building Regulations and Enforcement and City Engineer		Town Planning										16 406	12 636	13 760	
		Administrative Strategy and Planning: Long Term Vision and Development Strategy										16 406	12 636	13 760	
		Feasibility Studies: Feasibility Study for Integrated Human Settlement Dr JS Moroka										500			
		Feasibility Studies: Feasibility Study for Integrated Human Settlement Thembsile Hani										600			
		Government Information System (GIS) Project and Support: Procurement Gis Cadastral Data										1 200			
		Master plan: Develop District Integrated Tr										2 500	1 465	1 465	
		Master plan: Transport By Laws											593		
		Operational: Municipal Running Cost										250	300		
		Spatial Planning: Land surveying Dr JS Moroka										5 231	5 498	6 160	
		Spatial Planning: Land Surveying Emakhazeni										300	300		
		Spatial Planning: Land Surveying Thembsile Hani										300	300		
		Spatial Planning: Land Surveying Victor Khanye										300	300		
		Spatial Planning: Opening of Township Register Dr JS Moroka											650	700	
		Spatial Planning: Opening of Township Register Emakhazeni										500	650	700	
		Spatial Planning: Opening of Township Register Thembsile Hani										500	650	700	
		Spatial Planning: Property Evaluation for Procurement of Land for Integrated Human settlement Dr JS Moroka											600		
		Spatial Planning: Review of Land Use Scheme Dr JS Moroka										800		1 000	
		Spatial Planning: Review of Land Use Scheme Emakhazeni										800			
		Spatial Planning: Review of Land Use Scheme Thembsile Hani										800			
		Spatial Planning: Review of Land Use Scheme Victor Khanye										800		1 000	
		Spatial Planning: State Land release for Integrated Human Settlement in Dr JS Moroka											500		
		Spatial Planning: State Land release Integrated Human Settlement Thembsile Hani											500		
		Spatial Planning: Thlm State Land Release										1 000			
		Spatial Planning: Township Establishment for Integrated human Settlement in Dr JS Moroka													1 000
		Spatial Planning: Township Establishment for Integrated Human settlement Thembsile Hani													1 000
		Workshops Seminars and Subject Matter Training: Workshops Seminars and Subject Training										25	30	35	
		Grand Total										371 606	402 521	412 462	
Parent operational expenditure	1											371 606	402 521	412 462	
Total Operational (surplus)/deficit												(1 677)	28 570	32 872	

DC31 Nkangala - Contact Information	
A. GENERAL INFORMATION	
Municipality	DC31 Nkangala
Grade	9 <small>1 Grade in terms of the Remuneration of Public Office Bearers Act.</small>
Province	MP MPUMALANGA
Web Address	www.nkangaladm.gov.za
e-mail Address	mm@nkangaladm.gov.za
B. CONTACT INFORMATION	
Postal address:	
P.O. Box	P O BOX 2032
City / Town	MIDDELBURG
Postal Code	1050
Street address	
Building	Nkangala District Municipality
Street No. & Name	2A Walter Sisulu Street
City / Town	Middelburg
Postal Code	
General Contacts	
Telephone number	0132492000
Fax number	0132492114
C. POLITICAL LEADERSHIP	
Speaker:	
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Title	Mr
Name	S L Ndinisa
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Cell number	0823708397
Fax number	013 249 2066
E-mail address	ndinisadi@ndm.gov.za
Secretary/PA to the Speaker:	
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Title	Ms
Name	R C Lobese
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Mayor/Executive Mayor:	
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Title	Clfr
Name	L M Malatjie
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Fax number	013 249 2056
E-mail address	vanbuurens@nkangaladm.gov.za
Secretary/PA to the Mayor/Executive Mayor:	
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Title	Mrs
Name	Susan van Buuren
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Cell number	082 574 2861
Fax number	013 249 2087
E-mail address	vanbuurens@nkangaladm.gov.za
Deputy Mayor/Executive Mayor:	
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Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
Secretary/PA to the Deputy Mayor/Executive Mayor:	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
D. MANAGEMENT LEADERSHIP	
Municipal Manager:	
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Title	Ms
Name	Margaret Skosana
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Cell number	082 572 4379
Fax number	013 249 2088
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Secretary/PA to the Municipal Manager:	
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Name	Naume Nkosi
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Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	