



**NGQUSHWA LOCAL MUNICIPALITY**

**(EC126)**

**DRAFT MTREF BUDGET**

**2019/2020**

## TABLE OF CONTENTS

### PART ONE

1. EXECUTIVE SUMMARY .....	3
2. PURPOSE.....	6
3. LEGAL STATUS .....	6
4. RECOMMENDATIONS .....	6
5. SUMMARY OF A1 SCHEDULES .....	8
6. 2019/2020 DRAFT TARRIF STRUCTURE .....	15

### PART TWO

7. EC126 A1 SCHEDULE 2019/2020 .....	18
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### PART THREE

8. MUNICIPAL QUALITY CERTIFICATE.....	58
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## PART ONE

### EXECUTIVE SUMMARY

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

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

In view of the aforementioned, the following budget indicators and tables represent a consolidated overview of the proposed 2019/20 Medium-term Revenue and Expenditure Framework for Ngqushwa Local Municipality:

## Consolidated overview:

### 1. Introduction

Ngqushwa Municipality has implemented mSCOA I July 2017, this means that the municipality has complied with the treasury set deadline to go live in July 2017. With this changed reform the municipality got and used the opportunity to align the budget to each function and individual items, and justifying the actual needs per item.

### 2. National Treasury Circulars

Municipal Budget Circular no. 93 & 94 for the 2019/20 MTREF

### 3. Macroeconomic performance and projections 2018 to 2021

2018/2019	2019/2020	2020/2021	2021/2022
4.7%	5.2%	5.4%	5.4%

### 4. Local Government Bargaining Council

Collective Bargaining Council Agreement for 2018/19 to 2020/2021 financial year is in place and a provision of 6.7% has been made for salaries

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

### 5. Municipal Running and Operating costs.

Operating expenditure budget was increased by 5.2%

### 6. Revenue

Ngqushwa municipality must prepare an annual funded budget in terms of Sect 18 of the MFMA and sect 10 (6) of the Municipal Budget and Reporting Regulations.

Ngqushwa Municipality will reduce all Consumer Debtors Income (Amounts raised) by 20% in the 2019/2020 financial year and 20% in the

**NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2019-2020**

2020/2021 financial year for budgeting purposes. By doing this it will force the expenditure budget downwards.

This phase-in approach will assist Ngqushwa Municipality to have a funded budget by 2021/2022 financial year.

**OPERATING BUDGET**

<b>Operating Budget</b>	<b>ORIGINAL BUDGET 2018/19</b>	<b>ADJUSTED BUDGET 2018/19</b>	<b>OPERATING BUDGET 2019/20</b>
Total Revenue	R 170 561 264	R 168 664 346	R 170 600 443
<b>Less:</b> Operating Expenditure	R 137 880 697	R 138 406 717	R 131 086 936
<b>Less:</b> Capital Transfers	R 32 680 568	R 30 257 629	R 28 448 800
Surplus	<b>(R 0)</b>	<b>(R 0)</b>	<b>R11 064 708</b>

Included in the Surplus of R 11 064 708 is an amount of R 7 728 672 that relates to the reduction of Consumer Debtors Income, 20 %, as mentioned above.

Included in the abovementioned "Total Revenue" 2019/2020, is an amount of R27 664 000 that relates to MIG and DOE grants.

**CAPITAL BUDGET**

<b>Capital Budget</b>	<b>ORIGINAL CAPITAL BUDGET 2018/19</b>	<b>ADJUSTED CAPITAL BUDGET 2018/19</b>	<b>CAPITAL BUDGET 2019/20</b>
Capital Budget	R 32 680 568	R 30 257 629	R 28 448 800
<b>Sources of Funding</b>			
MIG/DOE	R 26 347 900	R 26 347 900	R 26 538 800
Own Funds	R 6 332 668	R 3 909 729	R 1 910 000
<b>Total Cap Program</b>	<b>R 32 680 568</b>	<b>R 30 257 629</b>	<b>R 28 448 800</b>

- The 2019/20 Total Revenue has increased by R **1 936 097** compared to 2018/19 Adjustments budget.
- The operating expenditure for 2019/20 financial year has decreased by **R 7 319 781**.

**NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2019-2020**

- The capital budget has decreased by **R 1 808 829** for 2019/20 compared to Adjustment budget.

## **2. Purpose**

The purpose of the report is to present the draft MTREF Budget for 2019-2020 financial year to Council for approval.

## **3. Legal and Statutory requirements**

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In terms of Section 24 (1) of the MFMA 56 of 2003, the Mayor of a Municipality must for each financial year table the draft Annual budget at a Council meeting at least 90 days before the start of the financial year.

## **4. Recommendations:**

It is recommended that:

- The Council of Ngqushwa Local Municipality approve and adopt in terms of section 16(2) of the Municipal Finance Management Act, (Act 56 of 2003):
- The Draft mScoa compliant budget of the Municipality for the financial year 2019/20 and single year capital appropriations as set out in the following tables:
- Table A2 - Budget Financial Performance (revenue and expenditure by standard classification)
- Table A3 - Budget Financial Performance (revenue and expenditure by municipal vote)
- Table A4 - Budget Financial Performance (revenue and expenditure)
- Table A5 – Budgeted Capitalization and funding
- Table A6 – Budget Statement of Financial Position
- Table A7 – Budget Statement of Cash Flow
- Table A8 – Budget Cash backed reserves reconciliation
- Table A9 – Budget Asset Management

The Council of Ngqushwa Local Municipality, act in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts the following with effect from 1 July 2019:

- 2019/2020 Draft tariffs

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

(2) (e) when Annual Budget is tabled in terms of 24 2(v):

- Draft reviewed budget policy
- Draft reviewed Virement policy
- Draft reviewed Credit control, debt Collection, Impairment and Bad Debt Write Off policy
- Draft reviewed Expenditure policy
- Draft reviewed Property rates policy
- Draft reviewed Indigent policy
- Draft reviewed Supply Chain Management policy
- Draft reviewed Asset Management policy
- Draft reviewed Insurance policy
- Draft reviewed tariff policy
- Draft reviewed subsistence and travel allowance policy

## 5. SUMMARY OF A1 SCHEDULES FOR 2019/2020

### 6. TARIFF SUMMMARY 2019/20

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

#### 2019/20 Draft Tariff Increases:

- The estimated increase for draft tariffs for 2019/20 is at 5.2% as set by National Treasury, this percentage is in line with inflation rate.
- The tariffs depicted in the following tables are excluding VAT:

#### TARIFF STRUCTURE 2019/2020

	<u>TARIFFS</u>		<u>TARIFFS</u>	
	2018/2019		2019/2020	
<b>1 RATES</b>				
Annual rates of cent in the rand will be levied on all valued properties as follows.				
1.1 Commercial, Industrial and Special Properties	R 0.0191	5.2%	R 0.0201	
1.2 Residential / Vacant land	R 0.0095	5.2%	R 0.0100	
1.3 Municipal (NB. Municipal Buildings, Public Open Space & Municipal Public Service (exempted) Infrastructure must be totally exempt from rates)	R 0.0000	5.2%	R 0.0000	
<b>1.4 Farming</b>				
1.4.1 Agricultural land	R 0.0024	5.2%	R 0.0025	
1.4.2 PIS (Public Infrastructure Services)	R 0.0024	5.2%	R 0.0025	
1.4.5 Farms (Small Holdings)	R 0.0190	5.2%	R 0.0200	
1.5 Land with improvement (Government Properties)	R 0.0369	5.2%	R 0.0388	
1.6 Vacant Land (Government Properties) including farms	R 0.0487	5.2%	R 0.0513	



## NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2019-2020

### 1.9, REFUSE REMOVAL SERVICE

1.10 Refuse removal: Basic charge/month

1.11 Refuse removal: Businesses/month

1.12 Refuse removal: Households/month

Nompumelelo Hospital

Refuse removal flats ( regarded as business)

2 Mpekweni Beach Resort

2.1 Fish River Sun

2.2 B & B and Flats

2.3 **Exclusive of vat:**

2.4

2.5

2.6 **CEMETERY FEES**

2.7 Person resident in the town at the time of death

2.8 Adult per site

Child per site

Digging of grave by the municipality

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

	2018/2019		2019/2020
	R 29	5.2%	R31
	R 110	5.2%	R116
	R 81	5.2%	R85
	R 6,734	5.2%	R7,084
	R 110	5.2%	R116
	R 5,569	5.2%	R5,859
	R 8,291	5.2%	R8,722
	R 110	5.2%	R116

3 **Exclusive of vat:**

3.1

3.2

3.3 **HALL HIRE**

Hamburg Hall Hire p/day

Hamburg Hall Hire - Refundable deposit

Ncumisa Kondlo Indoor Sport Centre p/day

Ncumisa Kondlo Indoor Sport Centre - Refundable deposit

**Exclusive of vat:**

	2018/2019		2019/2020
	R 345	5.2%	R363
	R 112	5.2%	R118
	R 598	5.2%	R629

4

4.1

4.2 **POUND FEES**

4.3 **Transport fee for all animals**

4.4 Delivery to the pound one or more to the pound, per km

Herding by private person, per km

**Subsistence Fee (per Head, per Day)**

Horses , Donkey, Pigs, Sheep and Goats

	2018/2019		2019/2020
	R 882	5.2%	R928
	R 299	5.2%	R315
	R 2,659	5.2%	R2,797
	R 948	5.2%	R997

## NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2019-2020

<b>5 Pound Fees ( Per Herd)</b>	<b>2018/2019</b>	<b>2019/2020</b>
Horses , Donkey, Pigs, Sheep and Goats		
5.1 Sheep and Goats	R 10 5.2%	R11
5.2 <b>Exclusive of vat:</b>	R 7 5.2%	R7
5.3	R 18 5.2%	R19
<b>BUILDING INSPECTION FEES</b>		
5.4 Dwelling	R 39 5.2%	R41
5.5 Outbuilding	R 21 5.2%	R22
Flat,Townhouse and Hotels		
Shops		
Offices		
<b>6 Carports</b>	<b>2018/2019</b>	<b>2019/2020</b>
6.1 Pools	R 3,568 5.2%	R3,754
6.2 Patios,Pergolas and Sun Decks	R 2,966 5.2%	R3,120
6.3 <b>Factories and warehouses:</b>	R 3,994 5.2%	R4,202
6.4 First 5000m2	R 3,993 5.2%	R4,201
6.5 Over 5000m2	R 3,993 5.2%	R4,201
6.6 Drainage only plans	R 1,042 5.2%	R1,096
6.7 Street Deposit	R 1,042 5.2%	R1,096
6.8 Minimum Building Plan fee Excl. VAT	R 1,042 5.2%	R1,096
<b>Exclusive of vat:</b>		
6.9	R 2,660 5.2%	R2,798
6.10	R 2,242 5.2%	R2,358
6.11 <b>TOWN PLANNING FEES</b>	R 1,029 5.2%	R1,082
6.12 Land Use Application Type	R 189 5.2%	R199
6.13 <b>Rezoning Application</b>	R 1,115 5.2%	R1,173
Erven 0 – 2500 m2		
Erven 2501 – 5000 m2		
Erven 5001 – 10 000 m2		

**NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2019-2020**

	<b>2018/2019</b>	<b>2019/2020</b>
7 Erven 1 ha – 5 ha		
7.1 Erven over 5 ha		
Advertising Fees	R 1,825 5.2%	R1,920
7.2 <b>Application for departure from building lines and Spaza Shop application fees:</b>		
7.3 Erven smaller than 500 m2	R 1,825 5.2%	R1,920
7.4 Erven 500 – 750m2	R 2,895 5.2%	R3,046
7.5 Erven larger than 750 m2	R 5,665 5.2%	R5,959
7.6 Departures other than building lines and spaza shops	R 11,016 5.2%	R11,589
7.7 Advertising fee for temporary departures	R 16,070 5.2%	R16,905
	R 1,259 5.2%	R1,325
7.8		
7.9 <b>Application for subdivision – application fees</b>	R 264 5.2%	R278
7.10 Basic Fees	R 512 5.2%	R539
7.11 Advertisement fee	R 1,025 5.2%	R1,078
7.12 Application for cell mast	R 1,825 5.2%	R1,920
Zoning Certificate	R 1,825 5.2%	R1,920
Extension of time		
Amendments to existing		
7.13 Spatial Development Framework Documents	R 1,825 5.2%	R1,920
7.14 Town Planning Scheme – Document	R 11,246 5.2%	R11,831
7.15 <b>Exclusive of vat:</b>		
7.16	R 277 5.2%	R291
7.17	R 72 5.2%	R75
7.18	R 395 5.2%	R416
7.19 <b>GENERAL TARIFFS</b>	R 1,825 5.2%	R1,920
7.20 Clearance certificate	R 125 5.2%	R132
Valuation certificate	R 125 5.2%	R132

**NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2019-2020**

**PART TWO**

**7. EC126 A1 SCHEDULE 2018-2019 SUMMARY**

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

**Table A1 Budget Summary**

Table A2 is the summary of revenue and expenditure by municipal vote

**EC126 Ngqushwa - Table A1 Budget Summary**

Description	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Financial Performance</b>										
Property rates	18,922	25,720	25,061	28,780	25,468	25,468	-	32,151	33,887	35,717
Service charges	572	653	759	755	604	604	-	638	670	706
Investment revenue	1,255	1,129	755	2,702	2,772	2,772	-	2,916	3,073	3,230
Transfers recognised - operational	86,858	83,283	135,032	95,935	96,057	96,057	-	89,199	94,603	100,050
Other own revenue	6,438	15,007	9,232	16,041	17,416	17,416	-	19,160	20,195	21,265
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>118,046</b>	<b>125,803</b>	<b>170,859</b>	<b>144,213</b>	<b>142,316</b>	<b>142,316</b>	-	<b>144,082</b>	<b>152,428</b>	<b>160,988</b>
Employee costs	46,458	52,067	56,908	66,807	65,119	65,119	-	68,482	74,102	79,067
Remuneration of councillors	7,757	7,414	9,521	9,439	8,483	8,483	-	9,051	9,653	10,300
Depreciation & asset impairment	14,249	17,145	33,458	15,053	10,053	10,053	-	10,578	11,147	11,749
Finance charges	1,836	2,192	886	2,100	-	-	-	-	-	-
Materials and bulk purchases	3,648	-	-	1,911	2,433	2,433	-	2,630	2,772	2,922
Transfers and grants	-	-	-	25	50	50	-	53	55	58
Other expenditure	44,584	65,300	47,039	42,545	52,269	52,269	-	39,296	41,364	43,628
<b>Total Expenditure</b>	<b>118,533</b>	<b>144,120</b>	<b>149,711</b>	<b>137,881</b>	<b>138,407</b>	<b>138,407</b>	-	<b>131,087</b>	<b>139,084</b>	<b>147,724</b>
<b>Surplus/(Deficit)</b>	<b>(2,487)</b>	<b>(18,317)</b>	<b>21,148</b>	<b>6,333</b>	<b>3,910</b>	<b>3,910</b>	-	<b>12,975</b>	<b>13,334</b>	<b>13,274</b>
Transfers and subsidies - capital (monetary allocated)	23,484	22,575	35,733	26,348	26,348	26,348	-	26,539	27,992	30,578
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>20,997</b>	<b>4,259</b>	<b>56,880</b>	<b>32,681</b>	<b>30,258</b>	<b>30,258</b>	-	<b>39,513</b>	<b>41,326</b>	<b>43,852</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>20,997</b>	<b>4,259</b>	<b>56,880</b>	<b>32,681</b>	<b>30,258</b>	<b>30,258</b>	-	<b>39,513</b>	<b>41,326</b>	<b>43,852</b>
<b>Capital expenditure &amp; funds sources</b>										
Capital expenditure	23,618	23,427	93,852	32,681	30,258	30,258	-	28,449	27,992	30,578
Transfers recognised - capital	20,864	19,475	81,577	26,348	26,348	26,348	-	26,539	27,992	30,578
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2,755	3,952	12,275	6,333	3,910	3,910	-	-	-	-
<b>Total sources of capital funds</b>	<b>23,618</b>	<b>23,427</b>	<b>93,852</b>	<b>32,681</b>	<b>30,258</b>	<b>30,258</b>	-	<b>26,539</b>	<b>27,992</b>	<b>30,578</b>
<b>Financial position</b>										
Total current assets	43,443	40,666	30,468	34,146	34,146	34,146	-	30,500	30,500	30,500
Total non current assets	189,204	223,101	279,029	210,439	208,286	208,286	-	307,745	307,289	308,675
Total current liabilities	30,060	31,666	20,042	25,537	25,537	25,537	-	33,463	33,463	33,463
Total non current liabilities	8,369	12,338	12,806	3,191	3,191	3,191	-	-	-	-
Community wealth/Equity	194,217	219,782	276,680	219,048	183,022	183,022	-	265,269	262,999	263,080
<b>Cash flows</b>										
Net cash from (used) operating	28,770	28,447	35,984	78,984	78,894	78,894	-	30,115	31,420	33,411
Net cash from (used) investing	(26,923)	(23,033)	(35,726)	(63,811)	(63,811)	(63,811)	-	(26,448)	(27,992)	(30,578)
Net cash from (used) financing	(810)	(5,348)	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end</b>	<b>1,200</b>	<b>1,266</b>	<b>1,504</b>	<b>16,253</b>	<b>16,253</b>	<b>16,253</b>	-	<b>3,170</b>	<b>6,597</b>	<b>9,430</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	1,200	1,266	1,504	1,266	1,266	1,266	-	1,504	1,504	1,504
Application of cash and investments	5,571	(2,992)	(4,602)	(24,547)	(26,799)	(26,799)	-	10,204	10,204	10,204
<b>Balance - surplus (shortfall)</b>	<b>(4,371)</b>	<b>4,258</b>	<b>6,108</b>	<b>25,813</b>	<b>28,065</b>	<b>28,065</b>	-	<b>(8,701)</b>	<b>(8,701)</b>	<b>(8,701)</b>
<b>Asset management</b>										
Asset register summary (MDV)	189,204	223,101	250,247	182,191	180,058	180,058	180,058	279,897	279,287	279,297
Depreciation	14,249	17,145	33,458	15,053	10,053	10,053	10,053	10,578	11,147	11,749
Renewal and Upgrading of Existing Assets	-	-	-	5,016	9,129	9,129	9,129	900	-	-
Repairs and Maintenance	3,648	6,012	230	1,910	2,433	2,433	2,433	2,630	2,772	2,922
<b>Free services</b>										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
<b>Households below minimum service level</b>										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	6	6	6	7	7	7	7
Refuse:	-	-	-	-	-	-	-	-	-	-

**NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2019-2020**

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

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

Vote Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Revenue by Vote</b>										
Vote 1 - Vote 1 - Executive and Council		1,956	2,306	-	-	-	-	-	-	-
Vote 2 - Finance and Administration		110,713	118,928	145,895	162,572	159,177	159,177	152,144	160,966	171,072
Vote 3 - [NAME OF VOTE 3]		-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		2,779	2,888	57,478	588	637	637	691	729	768
Vote 5 - Energy services		-	3,100	-	-	660	660	-	-	-
Vote 6 - Road Transport		23,484	20,475	2,366	6,501	-	-	8,396	8,849	9,327
Vote 7 - Other		-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Development		25	27	73	91	8,190	8,190	8,616	9,081	9,572
Vote 9 - Sport and Recreation		-	-	-	-	-	-	-	-	-
Vote 10 - Vote 10 - Housing		-	-	-	-	-	-	-	-	-
Vote 11 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 12 - Waste Management		572	653	779	755	-	-	695	732	772
Vote 13 - Waste Water Management		-	-	-	56	-	-	59	62	65
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>199,530</b>	<b>144,379</b>	<b>205,591</b>	<b>176,561</b>	<b>168,664</b>	<b>168,664</b>	<b>176,600</b>	<b>180,420</b>	<b>191,576</b>
<b>Expenditure by Vote to be appropriated</b>										
Vote 1 - Vote 1 - Executive and Council	1	28,576	47,372	27,399	9,627	32,711	32,711	44,871	47,716	50,761
Vote 2 - Finance and Administration		50,483	57,560	86,389	82,591	101,306	101,308	62,930	66,665	70,638
Vote 3 - [NAME OF VOTE 3]		-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		11,052	12,133	1,361	2,127	14,101	14,101	6,127	6,519	6,940
Vote 5 - Energy services		2,404	3,068	3,809	4,897	-	-	-	-	-
Vote 6 - Road Transport		12,900	9,016	15,002	13,800	-	-	-	-	-
Vote 7 - Other		-	-	3,153	2,818	3,873	3,873	-	-	-
Vote 8 - Planning and Development		3,036	4,329	4,329	6,081	7,666	7,666	-	-	-
Vote 9 - Sport and Recreation		-	-	1,674	1,019	-	-	1,830	1,950	2,080
Vote 10 - Vote 10 - Housing		2,403	2,316	1,585	2,269	-	-	9,634	10,266	10,944
Vote 11 - Internal Audit		-	-	1,585	2,068	50	50	1,341	1,425	1,515
Vote 12 - Waste Management		7,678	8,326	3,435	10,784	17,430	17,430	4,352	4,551	4,846
Vote 13 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>118,533</b>	<b>144,120</b>	<b>148,711</b>	<b>137,881</b>	<b>177,137</b>	<b>177,137</b>	<b>131,087</b>	<b>139,084</b>	<b>147,724</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>20,997</b>	<b>4,259</b>	<b>56,880</b>	<b>32,681</b>	<b>(8,473)</b>	<b>(8,473)</b>	<b>39,513</b>	<b>41,326</b>	<b>43,852</b>

**NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2019-2020**

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

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

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Revenue By Source</b>											
Property rates	2	18,922	25,720	25,081	28,780	25,468	25,468	-	32,151	33,887	35,717
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	572	653	759	755	604	604	-	636	670	706
Rental of facilities and equipment		213	141	156	572	662	652	-	686	723	782
Interest earned - external investments		1,255	1,129	755	2,702	2,772	2,772	-	2,916	3,073	3,238
Interest earned - outstanding debtors		3,278	1,583	1,985	4,343	3,392	3,986	-	5,032	5,304	5,580
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		624	589	450	3,900	5,420	5,400	-	5,661	5,967	6,311
Licences and permits		1,638	1,605	1,715	2,248	2,248	2,248	-	2,366	2,434	2,628
Agency services		316	344	310	505	509	509	-	536	565	595
Transfers and subsidies		86,859	83,283	135,032	95,835	96,057	96,057	-	89,199	94,603	100,060
Other revenue	2	2,368	10,785	1,078	4,488	4,620	4,620	-	4,860	5,123	5,369
Gains on disposal of PPE		-	-	3,538	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>116,048</b>	<b>125,803</b>	<b>170,859</b>	<b>144,213</b>	<b>142,316</b>	<b>142,318</b>	<b>-</b>	<b>144,062</b>	<b>152,426</b>	<b>160,998</b>
<b>Expenditure By Type</b>											
Employee related costs	2	46,458	52,067	58,806	66,807	65,119	65,119	-	69,482	74,102	79,087
Remuneration of councillors		7,757	7,414	9,521	9,439	8,483	8,483	-	9,051	9,663	10,300
Debt Impairment	3	1,963	-	545	2,170	1,670	1,670	-	1,758	1,851	1,951
Depreciation & asset impairment	2	14,249	17,145	33,458	15,053	10,053	10,053	-	10,576	11,147	11,748
Finance charges		1,836	2,192	886	2,100	-	-	-	-	-	-
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other materials	6	3,648	-	-	1,911	2,433	2,433	-	2,630	2,772	2,922
Contracted services		-	21,605	18,254	23,482	32,056	32,056	-	18,079	18,975	20,000
Transfers and subsidies		-	-	-	25	50	50	-	53	55	58
Other expenditure	4, 5	42,396	43,696	28,239	16,893	18,543	18,543	-	19,460	20,538	21,677
Loss on disposal of PPE		225	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>118,533</b>	<b>144,120</b>	<b>149,711</b>	<b>137,661</b>	<b>138,407</b>	<b>138,407</b>	<b>-</b>	<b>131,987</b>	<b>139,084</b>	<b>147,724</b>
<b>Surplus/(Deficit)</b>		<b>(2,487)</b>	<b>(18,317)</b>	<b>21,148</b>	<b>6,333</b>	<b>3,910</b>	<b>3,910</b>	<b>-</b>	<b>12,975</b>	<b>13,334</b>	<b>13,274</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		23,484	22,575	35,733	26,348	26,348	26,346	-	26,539	27,982	30,578
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Education Institutions)		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>20,997</b>	<b>4,259</b>	<b>56,880</b>	<b>32,681</b>	<b>30,258</b>	<b>30,258</b>	<b>-</b>	<b>39,513</b>	<b>41,326</b>	<b>43,652</b>
Taxation		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>20,997</b>	<b>4,259</b>	<b>56,880</b>	<b>32,681</b>	<b>30,258</b>	<b>30,258</b>	<b>-</b>	<b>39,513</b>	<b>41,326</b>	<b>43,652</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>20,997</b>	<b>4,259</b>	<b>56,880</b>	<b>32,681</b>	<b>30,258</b>	<b>30,258</b>	<b>-</b>	<b>39,513</b>	<b>41,326</b>	<b>43,652</b>
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		<b>20,997</b>	<b>4,259</b>	<b>56,880</b>	<b>32,681</b>	<b>30,258</b>	<b>30,258</b>	<b>-</b>	<b>39,513</b>	<b>41,326</b>	<b>43,652</b>

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

**NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2019-2020**

**Table A5 Summary of Capital expenditure by vote**

Vote Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		2,673	2,786	59,711	4,318	2,235	2,235	-	680	-	-
Executive and council					10	10	10				
Finance and administration		2,673	2,786	59,711	4,308	2,225	2,225		680		
Internal audit											
<b>Community and public safety</b>		61	394	-	3,400	2,064	2,064	-	10,000	8,800	8,800
Community and social services		61	394		1,500	964	964		8,800	8,800	8,800
Sport and recreation					1,900	1,900	1,900		1,200		
Public safety											
Housing											
Health											
<b>Economic and environmental services</b>		20,864	20,247	30,241	19,631	20,628	20,628	-	12,629	13,582	15,028
Planning and development					15	15	15				
Road transport		20,864	20,247	30,241	19,616	20,613	20,613		12,628	13,582	15,028
Environmental protection											
<b>Trading services</b>		-	-	3,900	5,332	5,332	5,332	-	5,160	5,610	6,752
Energy services				3,900	5,332	5,332	5,332		5,160	5,610	6,752
Water management											
Waste water management											
Waste management											
<b>Other</b>											
<b>Total Capital Expenditure - Functional</b>	3	23,618	23,427	93,852	32,681	30,258	30,258	-	28,449	27,992	30,578
<b>Funded by:</b>											
National Government		20,864	19,475	34,141	26,348	26,348	26,348		26,539	27,992	30,578
Provincial Government											
District Municipality				47,436							
Other transfers and grants											
Transfers recognised - capital	4	20,864	19,475	61,577	26,348	26,348	26,348	-	26,539	27,992	30,578
Borrowing	6										
Internally generated funds		2,755	3,952	12,275	6,333	3,910	3,910				
<b>Total Capital Funding</b>	7	23,618	23,427	93,852	32,681	30,258	30,258	-	28,449	27,992	30,578

**Table A6 Budget statement of Financial Position**

**EC126 Ngqushwa - Table A6 Budgeted Financial Position**

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>ASSETS</b>											
<b>Current assets</b>											
Cash		1,200	1,266	1,504	1,266	1,266	1,266		1,504	1,504	1,504
Call investment deposits	1	-	-	-	-	-	-		-	-	-
Consumer debtors	1	34,463	19,019	5,257	19,546	19,546	19,546		13,490	13,490	13,490
Other debtors		4,020	10,150	13,488	9,968	9,968	9,968		5,654	5,654	5,654
Current portion of long-term receivables		394	399	397	-	-	-		-	-	-
Inventory	2	3,346	9,853	9,853	3,346	3,346	3,346		9,853	9,853	9,853
<b>Total current assets</b>		43,443	40,686	30,498	34,146	34,146	34,146	-	30,500	30,500	30,500
<b>Non current assets</b>											
Long-term receivables		-	-	-	-	-	-		-	-	-
Investments		-	-	-	-	-	-		-	-	-
Investment property		24,058	21,936	28,003	24,058	24,058	24,058		28,085	28,085	28,085
Investment in Associate		-	-	-	-	-	-		-	-	-
Property, plant and equipment	3	164,580	199,917	260,155	185,133	182,980	182,980		278,775	278,318	280,904
Biological											
Intangible		566	1,248	871	1,248	1,248	1,248		875	875	875
Other non-current assets				0							
<b>Total non current assets</b>		189,204	223,101	279,029	210,439	208,286	208,286	-	307,745	307,289	308,875
<b>TOTAL ASSETS</b>		232,646	263,787	309,528	244,585	242,432	242,432	-	338,245	337,789	340,375
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft	1										
Borrowing	4	6,686	7,342	-	-	-	-		-	-	-
Consumer deposits											
Trade and other payables	4	23,364	24,324	20,042	22,348	22,346	22,346		20,657	20,657	20,657
Provisions					3,191	3,191	3,191		12,806	12,806	12,806
<b>Total current liabilities</b>		30,080	31,866	20,042	25,537	25,537	25,537	-	33,483	33,483	33,483
<b>Non current liabilities</b>											
Borrowing		5,521	-	-	-	-	-		-	-	-
Provisions		2,848	12,338	12,806	3,191	3,191	3,191		-	-	-
<b>Total non current liabilities</b>		8,369	12,338	12,806	3,191	3,191	3,191	-	-	-	-
<b>TOTAL LIABILITIES</b>		38,429	44,005	32,848	28,728	28,728	28,728	-	33,483	33,483	33,483
<b>NET ASSETS</b>	5	194,217	219,782	276,680	215,857	213,704	213,704	-	304,782	304,325	306,911
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated Surplus/(Deficit)		194,217	219,782	276,680	219,048	183,022	183,022		265,269	262,999	263,060
Reserves	4	-	-	-	-	-	-		-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	5	194,217	219,782	276,680	219,048	183,022	183,022	-	265,269	262,999	263,060



**NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2019-2020**

**Table A7 Budget statement of cash flow**

EC126 Ngqushwa - Table A7 Budgeted Cash Flows

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates		8,001	33,220	40,286	58,798	58,798	58,798		19,290	20,332	21,430
Service charges		-	-	859	1,511	1,511	1,511		381	402	424
Other revenue		4,907	5,533	301	12,054	12,054	12,054		8,591	9,181	9,855
Government - operating		86,869	80,738	79,179	95,935	95,935	95,935		89,109	94,603	100,050
Government - capital	1	23,484	22,575	34,141	26,348	26,348	26,348		26,539	27,992	30,578
Interest		3,278	1,071	754	7,045	7,045	7,045		4,789	5,026	5,288
Dividends		-	-	-	-	-	-		-	-	-
<b>Payments</b>											
Suppliers and employees		(96,864)	(113,882)	(119,560)	(120,703)	(120,703)	(120,703)		(118,702)	(126,041)	(133,966)
Finance charges		(995)	(1,008)	-	(2,100)	(2,100)	(2,100)		-	-	-
Transfers and Grants	1	-	-	-	(25)	(25)	(25)		(53)	(55)	(58)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>28,770</b>	<b>26,447</b>	<b>35,964</b>	<b>78,864</b>	<b>78,864</b>	<b>78,864</b>	<b>-</b>	<b>30,115</b>	<b>31,420</b>	<b>33,411</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		347	138	844	-	-	-		-	-	-
Decrease (increase) in non-current debtors		-	-	-	-	-	-		-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-		-	-	-
Decrease (increase) in non-current investments		-	-	-	(31,130)	(31,130)	(31,130)		-	-	-
<b>Payments</b>											
Capital assets		(27,269)	(23,471)	(36,670)	(32,681)	(32,681)	(32,681)		(28,449)	(27,992)	(30,578)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(26,923)</b>	<b>(23,093)</b>	<b>(35,726)</b>	<b>(63,811)</b>	<b>(63,811)</b>	<b>(63,811)</b>	<b>-</b>	<b>(28,449)</b>	<b>(27,992)</b>	<b>(30,578)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans		-	-	-	-	-	-		-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-		-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-		-	-	-
<b>Payments</b>											
Repayment of borrowing		(810)	(5,348)	-	-	-	-		-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(810)</b>	<b>(5,348)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>1,037</b>	<b>88</b>	<b>238</b>	<b>15,053</b>	<b>15,053</b>	<b>15,053</b>	<b>-</b>	<b>1,666</b>	<b>3,428</b>	<b>2,833</b>
Cash/cash equivalents at the year begin:	2	163	1,200	1,268	1,209	1,200	1,200		1,504	3,170	6,597
Cash/cash equivalents at the year end:	2	1,200	1,288	1,504	16,253	16,253	16,253		3,170	6,597	9,430

**Table A8 Cash backed reserves reconciliations**

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

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Cash and Investments available</b>											
Cash/cash equivalents at the year end	1	1,200	1,268	1,504	16,253	16,253	16,253	-	3,170	6,597	9,430
Other current investments > 90 days		-	-	0	(14,987)	(14,987)	(14,987)	-	(1,666)	(5,094)	(7,926)
Non current assets - investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and Investments available:</b>		<b>1,200</b>	<b>1,268</b>	<b>1,504</b>	<b>1,266</b>	<b>1,266</b>	<b>1,266</b>	<b>-</b>	<b>1,504</b>	<b>1,504</b>	<b>1,504</b>
<b>Application of cash and Investments</b>											
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	5,571	(2,992)	(4,602)	(24,547)	(26,799)	(26,799)	-	10,204	10,204	10,204
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and Investments:</b>		<b>5,571</b>	<b>(2,992)</b>	<b>(4,602)</b>	<b>(24,547)</b>	<b>(26,799)</b>	<b>(26,799)</b>	<b>-</b>	<b>10,204</b>	<b>10,204</b>	<b>10,204</b>
<b>Surplus(shortfall)</b>		<b>(4,371)</b>	<b>4,256</b>	<b>6,106</b>	<b>25,813</b>	<b>28,055</b>	<b>28,055</b>	<b>-</b>	<b>(8,701)</b>	<b>(8,701)</b>	<b>(8,701)</b>



**NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2019-2020**

**Table A9 Budget Asset Management**

EC126 Ngqushwa - Table A9 Asset Management

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	189,204	223,101	250,247	182,191	180,058	180,058	278,897	278,297	278,297
<i>Roads Infrastructure</i>		36,578	8,425	15,980	-	-	-	-	-	-
<i>Storm water Infrastructure</i>										
<i>Electrical Infrastructure</i>										
<i>Water Supply Infrastructure</i>										
<i>Sanitation Infrastructure</i>										
<i>Solid Waste Infrastructure</i>										
<i>Rail Infrastructure</i>										
<i>Coastal Infrastructure</i>										
<i>Information and Communication Infrastructure</i>		38,618	54,008	61,866	975	-	-	-	-	-
<b>Infrastructure</b>		73,196	62,432	77,846	975	-	-	-	-	-
<b>Community Assets</b>		12,745	14,602	17,257	-	-	-	-	-	-
<b>Heritage Assets</b>		-	-	-	24,058	24,058	24,058	26,085	26,085	26,085
<b>Investment properties</b>		24,058	21,938	-	-	-	-	-	-	-
<b>Other Assets</b>		78,578	122,863	155,202	100	50	50	50	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		631	1,248	82	1,248	979	979	875	875	875
<i>Computer Equipment</i>					300	300	300	450	-	-
<i>Furniture and Office Equipment</i>					265	172	172	100	-	-
<i>Machinery and Equipment</i>					152,995	152,995	152,995	250,326	250,326	250,326
<b>Transport Assets</b>					2,250	1,505	1,505	-	-	-
<i>Land</i>										
<i>Zoo's, Marine and Non-biological Animals</i>										
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	189,204	223,101	250,247	182,191	180,058	180,058	278,897	278,297	278,297
<b>EXPENDITURE OTHER ITEMS</b>		17,887	23,158	33,868	16,963	12,486	12,486	13,206	13,919	14,870
<b>Depreciation</b>	7	14,249	17,145	33,458	15,053	10,053	10,053	10,576	11,147	11,749
<b>Repairs and Maintenance by Asset Class</b>	3	3,648	6,012	230	1,910	2,433	2,433	2,630	2,772	2,922
<i>Roads Infrastructure</i>		889	3,115	60	624	459	459	493	520	548
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		689	2,350	-	228	526	526	554	584	615
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		1,578	5,465	60	850	986	986	1,047	1,104	1,163
<b>Community Facilities</b>		49	-	-	-	-	-	-	-	-
<b>Sport and Recreation Facilities</b>		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		49	-	-	-	-	-	-	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		2,021	547	-	231	359	359	283	298	314
<i>Housing</i>		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		2,021	547	-	231	359	359	283	298	314
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
<i>Computer Equipment</i>		-	-	-	78	88	88	154	162	171
<i>Furniture and Office Equipment</i>		-	-	-	-	-	-	-	-	-
<i>Machinery and Equipment</i>		-	-	170	150	-	-	94	100	105
<b>Transport Assets</b>		-	-	-	600	1,000	1,000	1,052	1,109	1,169
<i>Land</i>		-	-	-	-	-	-	-	-	-
<i>Zoo's, Marine and Non-biological Animals</i>		-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		17,887	23,158	33,868	16,963	12,486	12,486	13,206	13,919	14,870

**NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2019-2020**

# Other Supporting table schedules

EC126 Ngqushwa - Table A10 Basic service delivery measurement

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling		-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min. service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min. service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>										
Using public tap (< min. service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min. service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>										
<b>Total number of households</b>	5									
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min. service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>										
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min. service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>										
<b>Total number of households</b>	5									
<b>Energy:</b>										
Electricity (at least min. service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min. service level)		-	-	-	1,993	1,993	1,993	2,000,000	2,000,000	2,000,000
<i>Minimum Service Level and Above sub-total</i>					1,993	1,993	1,993	2,000,000	2,000,000	2,000,000
Electricity (< min. service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	6,400	6,400	6,400	6,500	6,500	6,500
<i>Below Minimum Service Level sub-total</i>					6,400	6,400	6,400	6,500	6,500	6,500
<b>Total number of households</b>	5				8,393	8,393	8,393	2,006,500	2,006,500	2,006,500
<b>Refuse:</b>										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>										
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>										
<b>Total number of households</b>	5									
<b>Households receiving Free Basic Services</b>	7									
Water (6 kilolitre per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>	8									
Water (6 kilolitre per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>										
<b>Total cost of FBS provided</b>										
<b>Highest level of free service provided per household</b>										
Property rates (R value threshold)		-	-	-	-	-	-	-	-	-
Water (kilolitre per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (kilolitre per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-
Electricity (kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-
<b>Revenue cost of subsidised services provided (R'000)</b>	9									
Property rates (tariff adjustment) (Imparible values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and Imparible values in excess of section 17 of MPRA)		-	-	-	-	-	-	-	-	-
Water (in excess of 6 kilolitre per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total revenue cost of subsidised services provided</b>	6									

## NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2019-2020

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

Description	Ref	Vote 1 - Executive and Council	Vote 2 - Finance and Administration	Vote 3 - NAME OF VOTE 3	Vote 4 - Community and Social Services	Vote 5 - Energy services	Vote 6 - Road Transport	Vote 7 - Other	Vote 8 - Planning and Development	Vote 9 - Sport and Recreation	Vote 10 - Vote 10 - Housing	Vote 11 - Internal Audit	Vote 12 - Waste Management	Vote 13 - Waste Water Management	Vote 14 - NAME OF VOTE 14	Vote 15 - NAME OF VOTE 15	Total
R thousand																	
<b>Revenue By Source</b>																	
Property rates			32,151														32,151
Service charges - electricity revenue																	-
Service charges - water revenue																	-
Service charges - refuse revenue					636												636
Rental of facilities and equipment					685												685
Interest earned - external investments			2,518														2,518
Interest earned - outstanding debtors			5,022														5,022
Dividends received																	-
Fines, penalties and forfeits					5,381												5,381
Loans and permits					2,368												2,368
Agency services					638												638
Other revenue		88,159															88,159
Transfers and subsidies			483		3,402				872								4,767
Gains on disposal of PPE																	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>88,159</b>	<b>41,664</b>		<b>13,068</b>				<b>872</b>								<b>143,763</b>
<b>Expenditure By Type</b>																	
Employee related costs		11,405	25,300		17,825	378	4,808		1,880			8,124					68,420
Remuneration of councillors		8,051															8,051
Debt repayment			1,700														1,700
Depreciation & asset impairment			10,573														10,573
Finance charges																	-
Bulk purchases																	-
Other interests			283		1,082		1,315										2,680
Contracted services		19,076															19,076
Transfers and subsidies																	83
Other expenditure		6,590	3,618		894		1,053		54		418	633	218				10,487
Loss on disposal of PPE																	-
<b>Total Expenditure</b>		<b>44,077</b>	<b>48,870</b>		<b>19,874</b>	<b>378</b>	<b>6,866</b>		<b>2,344</b>		<b>418</b>	<b>1,266</b>	<b>8,773</b>				<b>131,027</b>
Surplus/(Deficit)		44,322	(6,996)		(6,806)	(378)	(6,866)		(1,372)		(418)	(838)	(8,773)				12,736
<b>Transfers and Subsidies - Capital (including allocations) (National / Provincial and District)</b>																	
Transfers and subsidies - capital (recovery allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)							28,638										28,638
Transfers and subsidies - capital (in-kind - all)																	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>44,322</b>	<b>(6,996)</b>		<b>(6,806)</b>	<b>(378)</b>	<b>(6,866)</b>		<b>(1,372)</b>		<b>(418)</b>	<b>(838)</b>	<b>(8,773)</b>				<b>38,874</b>

## NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2019-2020

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

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/20	Budget Year +1 2020/21
<b>R thousand</b>										
<b>ASSETS</b>										
<b>Call investment deposits</b>										
Call deposits										
Other current investments										
<b>Total Call investment deposits</b>	2	-	-	-	-	-	-	-	-	-
<b>Consumer debtors</b>										
Consumer debtors		34,483	19,019	5,257	19,546	19,546	19,546		13,490	13,490
Less: Provision for debt impairment										
<b>Total Consumer debtors</b>	2	34,483	19,019	5,257	19,546	19,546	19,546	-	13,490	13,490
<b>Debt impairment provision</b>										
Balance at the beginning of the year										
Contributions to the provision										
Bad debts written off										
<b>Balance at end of year</b>		-	-	-	-	-	-	-	-	-
<b>Property, plant and equipment (PPE)</b>										
PPE at cost/valuation (excl. finance leases)	3	164,580	199,917	250,155	185,133	182,980	182,980		278,775	278,318
Less: Accumulated depreciation										
<b>Total Property, plant and equipment (PPE)</b>	2	164,580	199,917	250,155	185,133	182,980	182,980	-	278,775	278,318
<b>LIABILITIES</b>										
<b>Current liabilities - Borrowing</b>										
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		6,696	7,342	-	-	-	-	-	-	-
<b>Total Current liabilities - Borrowing</b>		6,696	7,342	-	-	-	-	-	-	-
<b>Trade and other payables</b>										
Trade Payables	5	23,364	24,324	20,042	22,346	22,346	22,346		20,657	20,657
Other creditors		-	-	-	-	-	-	-	-	-
Unspent conditional transfers		-	-	-	-	-	-	-	-	-
VAT		-	-	-	-	-	-	-	-	-
<b>Total Trade and other payables</b>	2	23,364	24,324	20,042	22,346	22,346	22,346	-	20,657	20,657
<b>Non current liabilities - Borrowing</b>										
Borrowing	4	5,521	-	-	-	-	-	-	-	-
Finance leases (including PPP asset element)		-	-	-	-	-	-	-	-	-
<b>Total Non current liabilities - Borrowing</b>		5,521	-	-	-	-	-	-	-	-
<b>Provisions - non-current</b>										
Retirement benefits		-	-	-	-	-	-	-	-	-
List other major provision items		-	-	-	-	-	-	-	-	-
Refuse landfill site rehabilitation		2,848	12,338	12,808	3,191	3,191	3,191			
Other		-	-	-	-	-	-	-	-	-
<b>Total Provisions - non-current</b>		2,848	12,338	12,808	3,191	3,191	3,191	-	-	-
<b>CHANGES IN NET ASSETS</b>										
<b>Accumulated Surplus/(Deficit)</b>										
Accumulated Surplus/(Deficit) - opening balance										
GRAP adjustments										
Restated balance										
Surplus/(Deficit)		20,997	4,259	56,880	32,681	30,258	30,258		39,513	41,326
Appropriations to Reserves										
Transfers from Reserves										
Depreciation offsets										
Other adjustments										
<b>Accumulated Surplus/(Deficit)</b>	1	20,997	4,259	56,880	32,681	30,258	30,258	-	39,513	41,326
<b>Reserves</b>										
Housing Development Fund										
Capital replacement										
Self-insurance										
Other reserves										
Revaluation										
<b>Total Reserves</b>	2	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	20,997	4,259	56,880	32,681	30,258	30,258	-	39,513	41,326

## NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2019-2020

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

Strategic Objective R thousand	Goal	Goal Code	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
To promote a culture of good governance and stakeholder involvement	To continuously ensure effective, economical and compliant integrated planning	GGPP		1,956	2,306	73	91	8,190	8,190	8,618	9,081	9,572
To be a financial viable municipality (self-sustainability)	Ensuring sound financial planning and reporting through budget management best practices and interdepartmental coordination.	BTO		110,713	116,138	145,895	162,572	159,177	169,177	152,144	190,988	171,072
Improve Organisational Cohesion and Effectiveness	To ensure continuous implementation of Municipal vision and mission through Human Resources Management plan											
Strives to ensure the creation of wealth using natural resources thereby promoting sustainable economic growth.	To create an enabling environment that promotes the development of the local economy and facilitate job creation			3,377	6,459	-						
To manage quality basic services provisioning in order to ensure rendering of sustainable and affordable services to the communities of Nggushwa by 2022 and beyond	To manage administration and implementation of capital projects for internal roads and community halls	QBSD		23,484	20,475	80,624	588	637	637	661	729	768
							755	-	-	885	732	772
							6,501	860	660	8,398	8,849	9,327
							56	-	-	59	61	65
<b>Allocations to other priorities</b>			2									
<b>Total Revenue (excluding capital transfers and contributions)</b>			1	<b>199,530</b>	<b>148,379</b>	<b>206,991</b>	<b>170,561</b>	<b>188,664</b>	<b>188,664</b>	<b>170,600</b>	<b>180,420</b>	<b>181,576</b>



## NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2019-2020

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

Strategic Objective	Goal	Goal Code	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/20	Budget Year +1 2020/21	Budget Year +2 2021/22	
To promote a culture of good governance and stakeholder involvement	To continuously ensure effective, economical and compliant integrated planning	GGPP		29,576	47,372	27,399	30,148	32,711	32,711	20,864	22,191	23,623	
To be a financial viable municipality (self-sustainability)	Ensuring sound financial planning and reporting through budget management best	BTO		50,483	57,560	82,850	64,163	62,576	62,576	64,443	68,278	72,359	
Improve Organisational Cohesion and Effectiveness	To ensure continuous implementation of Municipal Vision and mission through												
Strives to ensure the creation of wealth using natural resources thereby promoting	To create an enabling environment that promotes the development of the local			24,170	30,172	16,521	18,269	21,353	21,353	22,510	23,913	25,412	
To manage quality basic services provisioning in order to ensure rendering of	To manage administration and implementation of capital projects for internal roads and	QBSC		15,305	9,016	4,629	5,390	14,101	14,101	15,120	16,107	17,188	
						19,330	19,881	7,666	7,666	8,160	8,605	9,163	
<b>Allocations to other priorities</b>													
<b>Total Expenditure</b>				<b>1</b>	<b>118,533</b>	<b>144,120</b>	<b>149,711</b>	<b>137,881</b>	<b>138,407</b>	<b>138,407</b>	<b>131,087</b>	<b>139,084</b>	<b>147,724</b>

## NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2019-2020

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

Strategic Objective	Goal	Goal Code	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
To promote a culture of good governance and stakeholder involvement	To continuously ensure effective, economical and compliant integrated planning	GGPP				59,711	10	10	10	690		
To be a financially viable municipality (self-sustainability)	Ensuring sound financial planning and reporting through budget management best	BTO		2,673	1,747		4,308	2,225	2,225			
Improve Organisational Cohesion and Effectiveness	To ensure continuous implementation of Municipal vision and mission through											
Strives to ensure the creation of wealth using natural resources thereby promoting	To create an enabling environment that promotes the development of the local						3,400	2,064	2,064	10,000	8,800	8,800
							5,332	5,332	5,332	5,180	5,610	6,752
							19,616	20,613	20,613	12,628	13,582	15,028
To manage quality basic services provisioning in order to ensure rendering of	To manage administration and implementation of capital projects for internal roads and	QBS D		81	394		15	15	15			
						3,800						
				20,864	21,287	30,243						
		O										
		P										
Allocations to other priorities			3									
<b>Total Capital Expenditure</b>			1	<b>23,618</b>	<b>23,427</b>	<b>93,852</b>	<b>32,681</b>	<b>30,256</b>	<b>30,258</b>	<b>28,449</b>	<b>27,992</b>	<b>30,578</b>

## NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2019-2020

**EC126 Ngqushwa - Supporting Table SA7 Measureable performance objectives**

Description	Unit of measurement	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Governance and administration</b>										
Executive and Council	To promote a culture of			0.0%	0.0%					
Finance and administration	To be a financial viable	self-								
Internal audit						3145000.0%	3145000.0%			
<b>Community and public safety</b>										
Community and social services				51433088.0%	58581800.0%			69144400.0%	72678100.0%	76813700.0%
Sport and recreation										
Public safety										
Housing										
Health										
<b>Economic and environmental services</b>										
Spending and development	Strives to ensure the	2543900.0%	2726200.0%	3611541.0%	9106700.0%	20806700.0%	20806700.0%			
Road transport	To manage quality									
Environmental protection										
<b>Trading services</b>										
Energy services										
Water management		0.0%		0.0%	0.0%					
Waste water management		0.0%	0.0%	5320000.0%	5802000.0%			5869300.0%	6211500.0%	6547000.0%
Waste management		57192900.0%	65336500.0%	71739675.0%	75532900.0%	60425800.0%	60425800.0%	65461300.0%	73212200.0%	77165700.0%

**EC126 Ngqushwa Supporting Table SA10 Funding measurement**

Description	MFMA section	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Funding measures</b>												
Cash/cash equivalents at the year end - R'000	18(1)b	1	1,200	1,286	1,504	16,253	16,253	16,253	-	3,170	6,597	9,430
Cash + investments at the yr end less applications - R'000	18(1)b	2	(4,371)	4,268	6,106	25,813	28,065	28,065	-	(8,701)	(8,701)	(8,701)
Cash year end/monthly employee/supplier payments	18(1)b	3	0.2	0.2	0.2	1.7	1.7	1.7	-	0.4	0.7	0.9
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	20,997	4,268	56,880	32,681	30,258	30,258	-	39,513	41,328	43,852
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	29.3%	(8.0%)	8.3%	(17.7%)	(6.0%)	(106.0%)	19.8%	(0.6%)	(0.6%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	46.2%	93.6%	131.5%	158.8%	166.4%	166.4%	0.0%	54.6%	54.6%	54.6%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	10.1%	0.0%	2.1%	7.3%	6.4%	6.4%	0.0%	5.4%	5.4%	5.4%
Capital payments % of capital expenditure	18(1)c,(19)	8	115.5%	98.9%	39.1%	100.0%	108.0%	108.0%	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								0.0%	0.0%	0.0%
Current consumer debtors % change - inc/(dec)	18(1)a	11	N.A.	(24.0%)	(35.3%)	54.3%	0.0%	0.0%	(100.0%)	(36.2%)	0.0%	0.0%
Long term receivables % change - inc/(dec)	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	2.2%	3.0%	0.1%	1.0%	1.3%	1.3%	0.0%	0.9%	1.0%	1.0%
Asset renewal % of capital budget	20(1)(v)	14	0.0%	0.0%	0.0%	15.3%	1.3%	30.2%	0.0%	3.2%	0.0%	0.0%
<b>Total Operating Revenue</b>			118,046	128,803	170,859	144,213	142,316	142,316	-	144,062	152,428	160,998
<b>Total Operating Expenditure</b>			118,533	144,120	149,711	137,061	136,407	136,407	-	131,067	130,064	147,724
<b>Operating Performance Surplus/(Deficit)</b>			(2,487)	(16,317)	21,148	7,333	3,910	3,910	-	12,975	13,334	13,274
<b>Cash and Cash Equivalents (30 June 2018)</b>												
<b>Revenue</b>												
% Increase in Total Operating Revenue			8.4%	30.8%	(15.6%)	(1.3%)	0.0%	(100.0%)	1.3%	6.8%	6.8%	6.8%
% Increase in Property Rates Revenue			39.8%	(2.8%)	14.7%	(11.5%)	0.0%	(100.0%)	38.2%	5.4%	5.4%	5.4%
% Increase in Electricity Revenue			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% Increase in Property Rates & Services Charges			39.3%	(2.8%)	14.3%	(11.7%)	0.0%	(100.0%)	25.8%	6.4%	6.4%	6.4%
<b>Expenditure</b>												
% Increase in Total Operating Expenditure			21.6%	3.8%	(7.8%)	0.4%	0.0%	(100.0%)	(5.3%)	6.1%	6.2%	6.2%
% Increase in Employee Costs			12.1%	12.8%	13.6%	(2.8%)	0.0%	(100.0%)	8.7%	8.8%	8.7%	8.7%
% Increase in Electricity Bulk Purchases			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Average Cost Per Budgeted Employee Position (Remuneration)					289754,2388	344885,9808						
Average Cost Per Councilor (Remuneration)					352635,7778	349807,5215						
R&M % of PPE			2.2%	3.0%	0.1%	1.0%	1.3%	1.3%	0.0%	0.9%	1.0%	1.0%
Asset Renewal and R&M as a % of PPE			2.0%	3.0%	0.0%	4.0%	6.0%	6.0%	0.0%	1.0%	1.0%	1.0%
Debt Impairment % of Total Billable Revenue			10.1%	0.0%	2.1%	7.3%	6.4%	6.4%	0.0%	5.4%	5.4%	5.4%
<b>Capital Revenue</b>												
Internally Funded & Other (R'000)			2,788	3,982	12,275	6,338	3,910	3,910	-	-	-	-
Borrowing (R'000)			-	-	-	-	-	-	-	-	-	-
Grant Funding and Other (R'000)			20,484	38,475	61,677	28,348	28,348	28,348	-	28,539	27,982	30,679
Internally Generated funds % of Non Grant Funding			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%
Borrowing % of Non Grant Funding			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding			88.3%	83.1%	86.8%	80.6%	87.1%	87.1%	0.0%	100.0%	100.0%	100.0%
<b>Capital Expenditure</b>												
Total Capital Programme (R'000)			29,818	29,427	93,882	32,981	30,258	30,258	-	26,448	27,982	30,878
Asset Renewal			-	-	-	6,018	9,129	9,129	-	900	900	-
Asset Renewal % of Total Capital Expenditure			0.0%	0.0%	0.0%	18.3%	30.2%	30.2%	0.0%	3.4%	2.0%	0.0%
<b>Cash</b>												
Cash Receipts % of Rate Payer & Other			46.2%	93.6%	131.5%	158.8%	166.4%	166.4%	0.0%	54.6%	54.6%	54.6%
Cash Coverage Ratio			0	0	0	0	0	0	-	0	0	0
<b>Borrowing</b>												
Credit Rating (2009/10)												
Capital Charges to Operating			2.2%	5.2%	0.8%	1.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing Receipts % of Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Reserves</b>												
Surplus/(Deficit)			(4,371)	4,268	6,106	25,813	28,065	28,065	-	(8,701)	(8,701)	(8,701)
<b>Free Services</b>												
Free Basic Services as a % of Equitable Share			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Free Services as a % of Operating Revenue (excl. operational transfers)			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>High Level Outcome of Funding Compliance</b>												
Total Operating Revenue			118,046	128,803	170,859	144,213	142,316	142,316	-	144,062	152,428	160,998
Total Operating Expenditure			118,533	144,120	149,711	137,061	136,407	136,407	-	131,067	130,064	147,724
Surplus/(Deficit) Budgeted Operating Statement			(2,487)	(16,317)	21,148	7,333	3,910	3,910	-	12,975	13,334	13,274
Surplus/(Deficit) Considering Reserve and Cash Backing			(4,371)	4,268	6,106	25,813	28,065	28,065	-	(8,701)	(8,701)	(8,701)
MTREF Funded (1) / Unfunded (0)	15		0	1	1	1	1	1	1	0	0	0
MTREF Funded ✓ / Unfunded ✗	15		-	-	✓	✓	✓	✓	✓	✗	✗	✗



**NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2019-2020**

**EC126 Ngqushwa - Supporting Table SA18 Transfers and grant receipts**

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		85,729	80,931	79,083	80,489	80,489	80,489	90,185	95,936	102,205
Local Government Equitable Share		82,854	77,521	73,615	75,488	75,488	75,498	84,378	89,824	95,751
Finance Management		1,875	2,010	2,345	2,415	2,415	2,415	2,780	2,930	3,088
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
EPWP Incentive		1,000	1,000	1,531	1,480	1,480	1,480	1,901	2,004	2,112
PMU		-	-	1,592	1,106	1,106	1,106	1,125	1,178	1,254
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
PMU		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b> <i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	6,650	440	446	15,568	15,568	421	444	467
Construction Ceta		-	6,300	-	-	-	-	-	-	-
LG Seta		-	-	90	78	168	168	-	-	-
Education Seta		-	-	-	-	15,000	15,000	-	-	-
library		-	350	350	369	400	400	421	444	467
<b>Total Operating Transfers and Grants</b>	5	85,729	87,581	79,523	80,935	96,057	96,057	90,605	96,380	102,673
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		23,484	24,761	34,140	26,348	26,348	26,348	26,539	27,992	30,578
Municipal Infrastructure Grant (MIG)		23,484	20,761	30,241	21,016	21,016	21,016	21,379	22,382	23,828
Energy		-	4,000	3,899	5,332	5,332	5,332	5,160	6,610	6,752
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
Other capital transfers/grants <i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b> <i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
Construction Ceta		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	23,484	24,761	34,140	26,348	26,348	26,348	26,539	27,992	30,578
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		109,213	112,342	113,663	107,283	122,405	122,405	117,144	124,372	133,251

## NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2019-2020

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

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>EXPENDITURE:</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		85,729	80,931	79,083	80,489	80,489	80,489	90,185	95,936	102,205
Local Government Equitable Share		82,854	77,921	73,615	75,488	75,488	75,488	84,378	89,824	95,751
Finance Management		1,875	2,010	2,345	2,415	2,415	2,415	2,780	2,930	3,088
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
EPWP Incentive		1,000	1,000	1,531	1,480	1,480	1,480	1,901	2,004	2,112
<b>PMU</b>				1,592	1,106	1,106	1,105	1,125	1,178	1,254
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
<b>PMU</b>										
<b>District Municipality:</b> <i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	6,850	440	446	15,568	15,568	421	444	467
Construction Ceta		-	6,300	-	-	-	-	-	-	-
LG Seta		-	-	90	78	168	168	-	-	-
Education Seta		-	-	-	-	15,000	15,000	-	-	-
Library		-	350	350	369	400	400	421	444	467
<b>Total operating expenditure of Transfers and Grants</b>		<b>85,729</b>	<b>87,981</b>	<b>79,523</b>	<b>80,935</b>	<b>96,057</b>	<b>96,057</b>	<b>90,605</b>	<b>96,380</b>	<b>102,673</b>
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		23,484	24,761	34,140	26,348	26,348	26,348	26,539	27,992	30,578
Municipal Infrastructure Grant (MIG)		23,484	20,761	30,241	21,016	21,016	21,016	21,379	22,382	23,826
<b>Energy</b>			4,000	3,899	5,332	5,332	5,332	5,160	5,610	6,752
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
Other capital transfers/grants <i>[insert description]</i>										
<b>District Municipality:</b> <i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
Construction Ceta										
energy										
<b>Total capital expenditure of Transfers and Grants</b>		<b>23,484</b>	<b>24,761</b>	<b>34,140</b>	<b>26,348</b>	<b>26,348</b>	<b>26,348</b>	<b>26,539</b>	<b>27,992</b>	<b>30,578</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>109,213</b>	<b>112,742</b>	<b>113,663</b>	<b>107,283</b>	<b>122,405</b>	<b>122,405</b>	<b>117,144</b>	<b>124,372</b>	<b>133,251</b>

**NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2019-2020**

**EC126 Ngqushwa - Supporting Table SA22 Summary councillor and staff benefits**

Summary of Employee and Councillor remuneration	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		6,832	6,503	7,973	8,454	7,498	7,498	7,257	7,743	8,282
Pension and UIF Contributions		-	-	-	-	-	-	182	194	207
Medical Aid Contributions		-	-	-	-	-	-	34	36	39
Motor Vehicle Allowance		331	338	331	353	353	353	473	505	539
Cellphone Allowance		595	605	595	633	633	633	1,031	1,100	1,174
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	74	79	84
<b>Sub Total - Councillors</b>		<b>7,758</b>	<b>7,444</b>	<b>8,899</b>	<b>9,439</b>	<b>8,483</b>	<b>8,483</b>	<b>8,051</b>	<b>8,658</b>	<b>10,305</b>
<b>% increase</b>	4		<b>(4.0%)</b>	<b>19.5%</b>	<b>6.1%</b>	<b>(10.1%)</b>	<b>-</b>	<b>6.7%</b>	<b>6.7%</b>	<b>6.7%</b>
<b>Senior Managers of the Municipality</b>	2									
Basic Salaries and Wages		39,218	48,452	53,860	57,589	55,895	55,895	51,190	54,594	58,252
Pension and UIF Contributions		390	332	330	415	415	415	6,588	7,005	7,474
Medical Aid Contributions		1,929	-	1,929	2,054	2,054	2,054	2,579	2,750	2,935
Overtime		426	222	426	454	454	454	744	793	846
Performance Bonus		2,748	1,477	2,748	3,347	3,346	3,346	-	-	-
Motor Vehicle Allowance	3	1,773	-	1,773	1,888	1,888	1,888	3,055	3,293	3,514
Cellphone Allowance	3	-	-	-	-	-	-	351	417	445
Housing Allowances	3	172	-	173	183	183	183	104	111	118
Other benefits and allowances	3	-	-	-	-	-	-	3,427	3,555	3,900
Payments in lieu of leave	3	718	-	717	755	755	755	1,169	1,247	1,330
Long service awards	3	423	415	500	112	112	112	222	237	253
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>47,797</b>	<b>51,868</b>	<b>62,514</b>	<b>66,807</b>	<b>65,112</b>	<b>65,112</b>	<b>69,482</b>	<b>74,702</b>	<b>79,067</b>
<b>% increase</b>	4		<b>8.5%</b>	<b>20.5%</b>	<b>8.9%</b>	<b>(2.5%)</b>	<b>-</b>	<b>6.7%</b>	<b>6.6%</b>	<b>6.7%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Payments in lieu of leave	3	-	-	-	-	-	-	-	-	-
Long service awards	3	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>% increase</b>	4		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Parent Municipality</b>		<b>55,555</b>	<b>59,313</b>	<b>71,414</b>	<b>76,247</b>	<b>73,595</b>	<b>73,595</b>	<b>78,533</b>	<b>83,760</b>	<b>89,372</b>

**NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2019-2020**

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

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contribution	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
<b>Councillors</b>	3							
Speaker	4		412,164	3,800	27,535			443,600
Chief Whip								-
Executive Mayor			644,901	128,942	194,518			968,361
Deputy Executive Mayor								-
Executive Committee			1,325,890	14,350	189,499			1,529,739
Total for all other councillors			4,832,256	162,636	1,114,621			6,109,512
<b>Total Councillors</b>	8	-	7,215,211	309,727	1,526,274			9,051,212
<b>Senior Managers of the Municipality</b>	5							
Municipal Manager (MM)			1,184,422					1,184,422
Chief Finance Officer			1,066,932					1,066,932
Manager Community			949,630					949,630
Manager Technical			949,630					949,630
Manager Corporate			949,630					949,630
List of each official with packages >= senior manager								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
<b>Total Senior Managers of the Municipality</b>	8,10	-	5,100,244	-	-	-		5,100,244



## NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2019-2020

EC126 Ngqushwa - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Revenue By Source</b>																
Property rates		2,679	2,679	2,679	2,679	2,679	2,679	2,679	2,679	2,679	2,679	2,679	2,679	32,151	33,887	35,717
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		53	53	53	53	53	53	53	53	53	53	53	636	670	706	
Rental of facilities and equipment		57	57	57	57	57	57	57	57	57	57	57	686	723	762	
Interest earned - external investments		243	243	243	243	243	243	243	243	243	243	243	2,916	3,073	3,239	
Interest earned - outstanding debtors		419	419	419	419	419	419	419	419	419	419	419	5,032	5,304	5,590	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		473	473	473	473	473	473	473	473	473	473	473	5,881	5,987	6,311	
Licences and permits		187	187	187	187	187	187	187	187	187	187	187	2,368	2,484	2,628	
Agency services		45	45	45	45	45	45	45	45	45	45	45	536	565	595	
Transfers and subsidies		28,738	28,738	28,738	28,738	28,738	28,738	28,738	28,738	28,738	28,738	28,738	89,199	94,803	100,050	
Other revenue		405	405	405	405	405	405	405	405	405	405	405	4,880	5,123	5,399	
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>34,305</b>	<b>34,305</b>	<b>34,305</b>	<b>34,305</b>	<b>34,305</b>	<b>34,305</b>	<b>34,305</b>	<b>34,305</b>	<b>34,305</b>	<b>34,305</b>	<b>34,305</b>	<b>144,062</b>	<b>152,428</b>	<b>160,998</b>	
<b>Expenditure By Type</b>																
Employee related costs		5,790	5,790	5,790	5,790	5,790	5,790	5,790	5,790	5,790	5,790	5,790	69,482	74,102	79,057	
Remuneration of councillors		754	754	754	754	754	754	754	754	754	754	754	9,061	9,553	10,300	
Debt Impairment		146	146	146	146	146	146	146	146	146	146	146	1,756	1,851	1,951	
Depreciation & asset impairment		87	87	87	87	87	87	87	87	87	87	87	1,057	1,111	1,174	
Finance charges		-	-	-	-	-	-	-	-	-	-	-	9,622	10,578	11,749	
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other materials		219	219	219	219	219	219	219	219	219	219	219	2,630	2,772	2,922	
Contracted services		1,507	1,507	1,507	1,507	1,507	1,507	1,507	1,507	1,507	1,507	1,507	18,079	18,975	20,006	
Transfers and subsidies		4	4	4	4	4	4	4	4	4	4	4	53	55	58	
Other expenditure		1,622	1,622	1,622	1,622	1,622	1,622	1,622	1,622	1,622	1,622	1,622	19,460	20,538	21,677	
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Expenditure</b>		<b>10,129</b>	<b>10,129</b>	<b>10,129</b>	<b>10,129</b>	<b>10,129</b>	<b>10,129</b>	<b>10,129</b>	<b>10,129</b>	<b>10,129</b>	<b>10,129</b>	<b>10,129</b>	<b>118,688</b>	<b>124,975</b>	<b>131,824</b>	
<b>Surplus/(Deficit)</b>		<b>24,176</b>	<b>(6,824)</b>	<b>(6,824)</b>	<b>(6,824)</b>	<b>(6,824)</b>	<b>(6,824)</b>	<b>(6,824)</b>	<b>(6,824)</b>	<b>(6,824)</b>	<b>(6,824)</b>	<b>(6,824)</b>	<b>25,374</b>	<b>27,453</b>	<b>29,174</b>	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		2,212	2,212	2,212	2,212	2,212	2,212	2,212	2,212	2,212	2,212	2,212	26,539	27,992	30,578	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departments, Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>21,964</b>	<b>(9,036)</b>	<b>(9,036)</b>	<b>(9,036)</b>	<b>(9,036)</b>	<b>(9,036)</b>	<b>(9,036)</b>	<b>(9,036)</b>	<b>(9,036)</b>	<b>(9,036)</b>	<b>(9,036)</b>	<b>(9,145)</b>	<b>(1,982)</b>	<b>8,596</b>	
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of surplus/ (deficit) of associates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	1	<b>21,964</b>	<b>(9,036)</b>	<b>(9,036)</b>	<b>(9,036)</b>	<b>(9,036)</b>	<b>(9,036)</b>	<b>(9,036)</b>	<b>(9,036)</b>	<b>(9,036)</b>	<b>(9,036)</b>	<b>(9,036)</b>	<b>(9,145)</b>	<b>(1,982)</b>	<b>8,596</b>	

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

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Revenue by Vote</b>																
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Administration		12,679	12,679	12,679	12,679	12,679	12,679	12,679	12,679	12,679	12,679	12,679	152,144	160,966	171,072	
Vote 3 - [NAME OF VOTE 3]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 4 - Community and Social Services		56	56	56	56	56	56	56	56	56	56	56	691	729	768	
Vote 5 - Energy services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 6 - Road Transport		700	700	700	700	700	700	700	700	700	700	700	8,396	8,848	9,327	
Vote 7 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 8 - Planning and Development		718	718	718	718	718	718	718	718	718	718	718	8,616	9,061	9,572	
Vote 9 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 10 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 11 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 12 - Waste Management		58	58	58	58	58	58	58	58	58	58	58	695	732	772	
Vote 13 - Waste Water Management		5	5	5	5	5	5	5	5	5	5	5	58	62	65	
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Revenue by Vote</b>		<b>14,217</b>	<b>14,217</b>	<b>14,217</b>	<b>14,217</b>	<b>14,217</b>	<b>14,217</b>	<b>14,217</b>	<b>14,217</b>	<b>14,217</b>	<b>14,217</b>	<b>14,217</b>	<b>170,800</b>	<b>180,420</b>	<b>191,576</b>	
<b>Expenditure by Vote to be appropriated</b>																
Vote 1 - Executive and Council		3,738	3,738	3,738	3,738	3,738	3,738	3,738	3,738	3,738	3,738	3,738	44,871	47,716	50,761	
Vote 2 - Finance and Administration		62,931	62,931	62,931	62,931	62,931	62,931	62,931	62,931	62,931	62,931	62,931	829,305	86,665	70,638	
Vote 3 - [NAME OF VOTE 3]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 4 - Community and Social Services		511	511	511	511	511	511	511	511	511	511	511	6,127	6,519	6,840	
Vote 5 - Energy services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 6 - Road Transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 7 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 8 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 9 - Sport and Recreation		152	152	152	152	152	152	152	152	152	152	152	1,830	1,950	2,080	
Vote 10 - Housing		803	803	803	803	803	803	803	803	803	803	803	9,634	10,266	10,844	
Vote 11 - Internal Audit		112	112	112	112	112	112	112	112	112	112	112	1,341	1,425	1,515	
Vote 12 - Waste Management		363	363	363	363	363	363	363	363	363	363	363	4,352	4,551	4,846	
Vote 13 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Expenditure by Vote</b>		<b>68,610</b>	<b>68,610</b>	<b>68,610</b>	<b>68,610</b>	<b>68,610</b>	<b>68,610</b>	<b>68,610</b>	<b>68,610</b>	<b>68,610</b>	<b>68,610</b>	<b>68,610</b>	<b>(823,825)</b>	<b>131,067</b>	<b>139,684</b>	
<b>Surplus/(Deficit) before assoc.</b>		<b>(54,394)</b>	<b>(54,394)</b>	<b>(54,394)</b>	<b>(54,394)</b>	<b>(54,394)</b>	<b>(54,394)</b>	<b>(54,394)</b>	<b>(54,394)</b>	<b>(54,394)</b>	<b>(54,394)</b>	<b>(54,394)</b>	<b>88,975</b>	<b>49,354</b>	<b>51,892</b>	
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of surplus/ (deficit) of associates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	1	<b>(54,394)</b>	<b>(54,394)</b>	<b>(54,394)</b>	<b>(54,394)</b>	<b>(54,394)</b>	<b>(54,394)</b>	<b>(54,394)</b>	<b>(54,394)</b>	<b>(54,394)</b>	<b>(54,394)</b>	<b>(54,394)</b>	<b>88,975</b>	<b>49,354</b>	<b>51,892</b>	

## NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2019-2020

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

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework			
		R thousand												Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	
		July	August	Sept.	October	November	December	January	February	March	April	May	June				
<b>Revenue - Functional</b>																	
Governance and administration		13,385	13,385	13,385	13,385	13,385	13,385	13,385	13,385	13,385	13,385	13,385	13,385	13,385	160,620	160,620	160,688
Executive and council																	
Finance and administration		13,385	13,385	13,385	13,385	13,385	13,385	13,385	13,385	13,385	13,385	13,385	13,385	13,385	160,620	160,620	160,688
Internal audit																	
Community and public safety		56	56	56	56	56	56	56	56	56	56	56	56	670	670	707	
Community and social services		54	54	54	54	54	54	54	54	54	54	54	54	649	649	745	
Sport and recreation																	
Public safety		2	2	2	2	2	2	2	2	2	2	2	2	21	22	23	
Housing																	
Health																	
Economic and environmental services		718	718	718	718	718	718	718	718	718	718	718	718	8,616	8,616	9,081	
Planning and development		18	18	18	18	18	18	18	18	18	18	18	18	220	220	244	
Road transport		700	700	700	700	700	700	700	700	700	700	700	700	8,396	8,396	8,837	
Environmental protection																	
Trading services		58	58	58	58	58	58	58	58	58	58	58	58	695	732	772	
Energy services																	
Water management																	
Waste water management		5	5	5	5	5	5	5	5	5	5	5	5	59	62	65	
Waste management		53	53	53	53	53	53	53	53	53	53	53	53	636	670	706	
Other																	
<b>Total Revenue - Functional</b>		<b>14,217</b>	<b>14,217</b>	<b>14,217</b>	<b>14,217</b>	<b>14,217</b>	<b>14,217</b>	<b>14,217</b>	<b>14,217</b>	<b>14,217</b>	<b>14,217</b>	<b>14,217</b>	<b>14,217</b>	<b>170,800</b>	<b>170,420</b>	<b>181,578</b>	
<b>Expenditure - Functional</b>																	
Governance and administration		7,108	7,108	7,108	7,108	7,108	7,108	7,108	7,108	7,108	7,108	7,108	7,108	85,287	85,287	89,883	
Executive and council		1,571	1,571	1,571	1,571	1,571	1,571	1,571	1,571	1,571	1,571	1,571	1,571	18,852	20,055	21,365	
Finance and administration		5,370	5,370	5,370	5,370	5,370	5,370	5,370	5,370	5,370	5,370	5,370	5,370	64,443	68,278	72,358	
Internal audit		167	167	167	167	167	167	167	167	167	167	167	167	2,002	2,126	2,256	
Community and public safety		1,260	1,260	1,260	1,260	1,260	1,260	1,260	1,260	1,260	1,260	1,260	1,260	15,120	16,117	17,168	
Community and social services		183	183	183	183	183	183	183	183	183	183	183	183	2,315	2,465	2,627	
Sport and recreation		152	152	152	152	152	152	152	152	152	152	152	152	1,830	1,950	2,080	
Public safety		803	803	803	803	803	803	803	803	803	803	803	803	9,634	10,288	10,944	
Housing		112	112	112	112	112	112	112	112	112	112	112	112	1,341	1,425	1,515	
Health																	
Economic and environmental services		680	680	680	680	680	680	680	680	680	680	680	680	8,180	8,605	9,103	
Planning and development		363	363	363	363	363	363	363	363	363	363	363	363	4,352	4,551	4,846	
Road transport		317	317	317	317	317	317	317	317	317	317	317	317	3,807	4,053	4,317	
Environmental protection																	
Trading services		1,532	1,532	1,532	1,532	1,532	1,532	1,532	1,532	1,532	1,532	1,532	1,532	18,388	19,619	20,731	
Energy services		418	418	418	418	418	418	418	418	418	418	418	418	5,014	5,298	5,594	
Water management																	
Waste water management																	
Waste management		1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	13,370	14,224	15,137	
Other																	
<b>Total Expenditure - Functional</b>		<b>10,580</b>	<b>10,580</b>	<b>10,580</b>	<b>10,580</b>	<b>10,580</b>	<b>10,580</b>	<b>10,580</b>	<b>10,580</b>	<b>10,580</b>	<b>10,580</b>	<b>10,580</b>	<b>10,580</b>	<b>14,125</b>	<b>14,224</b>	<b>15,137</b>	
Surplus/(Deficit) before assoc.		3,637	3,637	3,637	3,637	3,637	3,637	3,637	3,637	3,637	3,637	3,637	3,637	14,705	15,197	16,441	
Share of surplus/(deficit) of associate														(489)	38,513	41,328	
<b>Surplus/(Deficit)</b>		<b>3,637</b>	<b>3,637</b>	<b>3,637</b>	<b>3,637</b>	<b>3,637</b>	<b>3,637</b>	<b>3,637</b>	<b>3,637</b>	<b>3,637</b>	<b>3,637</b>	<b>3,637</b>	<b>3,637</b>	<b>(489)</b>	<b>38,513</b>	<b>41,328</b>	

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

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework			
		R thousand												Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June				
<b>Multi-year expenditure to be appropriated</b>																	
Vote 1 - Vote 1 - Executive and Council	1																
Vote 2 - Finance and Administration																	
Vote 3 - [NAME OF VOTE 3]																	
Vote 4 - Community and Social Services																	
Vote 5 - Energy services																	
Vote 6 - Road Transport																	
Vote 7 - Other																	
Vote 8 - Planning and Development																	
Vote 9 - Sport and Recreation																	
Vote 10 - Vote 10 - Housing																	
Vote 11 - Internal Audit																	
Vote 12 - Waste Management																	
Vote 13 - Waste Water Management																	
Vote 14 - [NAME OF VOTE 14]																	
Vote 15 - [NAME OF VOTE 15]																	
<b>Capital multi-year expenditure sub-total</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Single-year expenditure to be appropriated</b>																	
Vote 1 - Vote 1 - Executive and Council		55	55	55	55	55	55	55	55	55	55	55	55	680			
Vote 2 - Finance and Administration																	
Vote 3 - [NAME OF VOTE 3]																	
Vote 4 - Community and Social Services		833	833	833	833	833	833	833	833	833	833	833	833	10,000	8,800	8,800	
Vote 5 - Energy services		430	430	430	430	430	430	430	430	430	430	430	430	5,160	5,610	6,752	
Vote 6 - Road Transport		1,052	1,052	1,052	1,052	1,052	1,052	1,052	1,052	1,052	1,052	1,052	1,052	12,820	13,582	15,028	
Vote 7 - Other																	
Vote 8 - Planning and Development																	
Vote 9 - Sport and Recreation																	
Vote 10 - Vote 10 - Housing																	
Vote 11 - Internal Audit																	
Vote 12 - Waste Management																	
Vote 13 - Waste Water Management																	
Vote 14 - [NAME OF VOTE 14]																	
Vote 15 - [NAME OF VOTE 15]																	
<b>Capital single-year expenditure sub-total</b>	<b>2</b>	<b>2,371</b>	<b>2,371</b>	<b>2,371</b>	<b>2,371</b>	<b>2,371</b>	<b>2,371</b>	<b>2,371</b>	<b>2,371</b>	<b>2,371</b>	<b>2,371</b>	<b>2,371</b>	<b>2,371</b>	<b>28,448</b>	<b>27,892</b>	<b>30,578</b>	
<b>Total Capital Expenditure</b>	<b>2</b>	<b>2,371</b>	<b>2,371</b>	<b>2,371</b>	<b>2,371</b>	<b>2,371</b>	<b>2,371</b>	<b>2,371</b>	<b>2,371</b>	<b>2,371</b>	<b>2,371</b>	<b>2,371</b>	<b>2,371</b>	<b>28,448</b>	<b>27,892</b>	<b>30,578</b>	



## NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2019-2020

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

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Capital Expenditure - Functional</b>	1															
<i>Governance and administration</i>		85	55	55	65	55	55	55	55	55	55	55	55	650	-	-
Executive and council																
Finance and administration		55	55	55	55	55	55	55	55	55	55	55	55	550	-	-
Internal audit																
<i>Community and public safety</i>		833	833	833	833	833	833	833	833	833	833	833	833	10,000	8,800	8,800
Community and social services		733	733	733	733	733	733	733	733	733	733	733	733	8,800	8,800	8,800
Sport and recreation		100	100	100	100	100	100	100	100	100	100	100	100	1,200	-	-
Public safety																
Housing																
Health																
<i>Economic and environmental services</i>		1,052	1,052	1,052	1,052	1,052	1,052	1,052	1,052	1,052	1,052	1,052	1,052	12,029	13,982	15,028
Planning and development																
Road transport		1,052	1,052	1,052	1,052	1,052	1,052	1,052	1,052	1,052	1,052	1,052	1,052	-	-	-
Environmental protection																
<i>Trading services</i>		430	430	430	430	430	430	430	430	430	430	430	430	5,160	5,610	6,752
Energy services		430	430	430	430	430	430	430	430	430	430	430	430	5,160	5,610	6,752
Water management																
Waste water management																
Waste management																
Other																
<b>Total Capital Expenditure - Functional</b>	2	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	26,449	27,992	30,578
<b>Funded by:</b>																
National Government		2,212	2,212	2,212	2,212	2,212	2,212	2,212	2,212	2,212	2,212	2,212	2,212	26,539	27,992	30,678
Provincial Government																
District Municipality																
Other transfers and grants																
Transfers recognised - capital		2,212	2,212	2,212	2,212	2,212	2,212	2,212	2,212	2,212	2,212	2,212	2,212	26,539	27,992	30,678
Borrowing																
Internally generated funds		151	151	151	151	151	151	151	151	151	151	151	151	-	-	-
<b>Total Capital Funding</b>		2,362	2,362	2,362	2,362	2,362	2,362	2,362	2,362	2,362	2,362	2,362	2,362	26,539	27,992	30,578

EC126 Ngqushwa - Supporting Table SA30 Budgeted monthly cash flow

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Cash Receipts By Source</b>																
Property rates		1,608	1,474	1,785	1,637	1,637	1,637	1,637	1,637	1,637	1,637	1,637	1,327	19,290	20,332	21,430
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		32	32	35	35	35	35	35	35	35	35	35	0	301	402	424
Rental of facilities and equipment		34	36	36	34	34	34	34	34	34	34	34	29	412	454	457
Interest earned - external investments		141	154	182	146	146	140	146	146	146	146	146	122	1,750	1,944	1,944
Interest earned - outstanding debtors		252	285	278	252	252	252	252	252	252	252	252	210	3,019	3,182	3,264
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		284	299	516	284	284	284	284	284	284	284	237	3,406	3,592	3,788	
Licences and permits		118	125	131	118	118	118	118	118	118	118	99	1,419	1,496	1,577	
Agency services		45	47	50	45	45	45	45	45	45	45	37	538	585	595	
Transfer receipts - operational		7,433	7,884	8,338	7,433	7,433	7,433	7,433	7,433	7,433	7,433	6,070	89,188	94,605	100,050	
Other revenue		243	256	270	243	243	243	243	243	243	243	203	2,916	3,074	3,240	
<b>Cash Receipts by Source</b>		10,194	10,971	11,405	10,227	10,227	10,227	10,227	10,227	10,227	10,227	8,345	122,331	129,524	136,867	
<b>Other Cash Flows by Source</b>																
Transfer receipts - capital		2,212	2,212	2,212	2,212	2,212	2,212	2,212	2,212	2,212	2,212	2,212	26,539	27,992	30,578	
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)																
Proceeds on disposal of PPE																
Short term loans																
Borrowing long term/financing																
Increase (decrease) in consumer deposits																
Decrease (increase) in non-current debtors																
Decrease (increase) other non-current receivables																
Decrease (increase) in non-current investments																
<b>Total Cash Receipts by Source</b>		12,406	12,783	13,616	12,439	12,439	12,439	12,439	12,439	12,439	12,439	10,557	148,870	157,516	167,435	
<b>Cash Payments by Type</b>																
Employee related costs		5,790	5,790	5,790	5,790	5,790	5,790	5,790	5,790	5,790	5,790	5,790	68,482	74,102	79,057	
Remuneration of councillors		754	754	754	754	754	754	754	754	754	754	754	9,051	9,553	10,300	
Finance charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other materials		219	219	219	219	219	219	219	219	219	219	219	2,630	2,772	2,822	
Contracted services		1,507	1,507	1,507	1,507	1,507	1,507	1,507	1,507	1,507	1,507	1,507	18,078	18,975	20,000	
Transfers and grants - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants - other		4	4	4	4	4	4	4	4	4	4	4	53	55	58	
Other expenditure		1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	20,538	21,677	22,817	
<b>Cash Payments by Type</b>		9,886	9,886	9,886	9,886	9,886	9,886	9,886	9,886	9,886	9,886	9,886	118,755	128,098	134,024	
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,371	26,449	27,992	30,578	
Repayment of borrowing																
Other Cash Flows/Payments																
<b>Total Cash Payments by Type</b>		12,257	12,257	12,257	12,257	12,257	12,257	12,257	12,257	12,257	12,257	10,257	145,204	154,090	164,602	
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		139	516	1,348	172	172	172	172	172	172	172	1,287	147,204	154,090	164,602	
<b>Cash/cash equivalents at the beginning of the year</b>		1,304	1,842	2,198	3,508	3,679	3,651	4,023	4,195	4,367	4,538	4,710	1,688	3,428	2,403	
<b>Cash/cash equivalents at the month/year end:</b>		1,442	2,358	3,546	3,851	4,023	4,195	4,367	4,538	4,710	4,882	3,170	1,835	6,397	9,430	

**NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2019-2020**



**NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2019-2020**

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

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>	<b>1</b>									
<b>Infrastructure</b>		16,530	13,330	25,976	21,607	18,016	18,016	17,769	19,192	21,778
Roads Infrastructure		16,530	13,330	22,076	15,300	12,684	12,684	12,629	13,582	15,026
Roads		16,530	13,330	22,076	15,300	12,634	12,634	12,579	13,582	15,026
Road Structures										
Road Furniture						50	50	50		
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	-	3,900	5,332	5,332	5,332	5,160	5,610	6,752
Power Plants										
Capital Spares				3,900	5,332	5,332	5,332	5,160	5,610	6,752
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	975	-	-	-	-	-
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares					975	-	-	-	-	-
<b>Community Assets</b>		4,333	5,612	9,135	2,700	753	753	9,100	8,800	8,800
Community Facilities		4,333	5,612	9,135	1,500	453	453	8,800	8,800	8,800
Halls		4,333	5,612	8,165	1,500	453	453	8,800	8,800	8,800
Centres										
Police										
Parks				87						
Public Open Space										
Taxi Ranks/Bus Terminals										
Capital Spares				853						
Sport and Recreation Facilities		-	-	-	1,200	300	300	300	-	-
Indoor Facilities										
Outdoor Facilities					1,200	300	300	300		
Capital Spares										
<b>Heritage assets</b>		-	-	-	-	110	110	-	-	-
Conservation Areas										
Other Heritage						110	110			
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
<b>Other assets</b>		2,690	3,246	57,172	15	-	-	-	-	-
Operational Buildings		2,690	3,246	57,172	15	-	-	-	-	-
Municipal Offices				57,000						
Depots										
Capital Spares		2,690	3,246	172	15	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets										
<b>Intangible Assets</b>		65	1,039	92	425	155	155	-	-	-
Servitudes		65	1,039	92	425	155	155	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	-	-	-	300	300	450	-	-
Computer Equipment						300	300	450		
<b>Furniture and Office Equipment</b>		-	-	264	550	172	172	210	-	-
Furniture and Office Equipment				264	550	172	172	210		
<b>Machinery and Equipment</b>		-	-	493	118	118	118	-	-	-
Machinery and Equipment				493	118	118	118			
<b>Transport Assets</b>		-	-	720	2,250	1,505	1,505	-	-	-
Transport Assets				720	2,250	1,505	1,505			
<b>Total Capital Expenditure on new assets</b>	<b>1</b>	<b>23,618</b>	<b>23,427</b>	<b>93,952</b>	<b>27,665</b>	<b>21,129</b>	<b>21,129</b>	<b>27,549</b>	<b>27,992</b>	<b>30,578</b>

**NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2019-2020**

**EC126 Ngqushwa - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class**

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	4,316	7,929	7,929	-	-	-
Roads Infrastructure		-	-	-	4,316	7,929	7,929	-	-	-
Roads					4,316	7,929	7,929			
Road Structures										
Capital Spares										
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
<b>Community Assets</b>		-	-	-	700	1,200	1,200	900	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		-	-	-	700	1,200	1,200	900	-	-
Indoor Facilities										
Outdoor Facilities					700	1,200	1,200	900		
Capital Spares										
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Monuments										
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
<b>Total Capital Expenditure on renewal of existing</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,016</b>	<b>9,129</b>	<b>9,129</b>	<b>900</b>	<b>-</b>	<b>-</b>

## NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2019-2020

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

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		1,578	5,465	60	850	986	988	1,047	1,104	1,163
Roads Infrastructure		889	3,115	60	624	459	459	493	520	548
Roads		889	3,115	60	624	459	459	493	520	548
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		689	2,350	-	226	526	526	554	584	615
Power Plants					226	526	526	554	584	615
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares		689	2,350							
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		49	-	-	-	-	-	-	-	-
Community Facilities		49	-	-	-	-	-	-	-	-
Halls		49	-	-	-	-	-	-	-	-
Centres										
<b>Other assets</b>		2,021	547	-	231	359	359	283	298	314
Operational Buildings		2,021	547	-	231	359	359	283	298	314
Municipal Offices					231	359	359	283	298	314
Pay/Enquiry Points										
Capital Spares		2,021	547							
Housing		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	-	-	78	88	88	154	162	171
Computer Equipment					78	88	88	154	162	171
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment										
<b>Machinery and Equipment</b>		-	-	170	150	-	-	94	100	105
Machinery and Equipment				170	150	-	-	94	100	105
<b>Transport Assets</b>		-	-	-	600	1,000	1,000	1,052	1,109	1,169
Transport Assets					600	1,000	1,000	1,052	1,109	1,169
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land										
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
<b>Total Repairs and Maintenance Expenditure</b>	1	3,648	6,012	230	1,910	2,433	2,433	2,630	2,772	2,922

**NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2019-2020**

**EC126 Ngqushwa - Supporting Table SA34d Depreciation by asset class**

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousand</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		14,249	17,145	11,282	5,875	3,375	3,375	3,551	3,743	3,945
Roads Infrastructure		13,652	16,756	-	3,401	901	901	948	999	1,053
Roads		13,652	16,756	-	3,401	901	901	948	999	1,053
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	527	527	527	554	584	615
Drainage Collection										
Storm water Conveyance					527	527	527	554	584	615
Attenuation										
Electrical Infrastructure		597	389	11,282	1,948	1,948	1,948	2,049	2,160	2,277
Capital Spares		597	389	11,282	1,948	1,948	1,948	2,049	2,160	2,277
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Capital Spares										
<b>Community Assets</b>		-	-	480	211	211	211	222	234	246
Community Facilities		-	-	480	211	211	211	222	234	246
Halls					211	211	211	222	234	246
Parks				480						
Public Open Space										
<b>Other assets</b>		-	-	18,847	2,843	2,843	2,843	2,991	3,152	3,323
Operational Buildings		-	-	18,847	2,843	2,843	2,843	2,991	3,152	3,323
Municipal Offices				18,676	2,843	2,843	2,843	2,991	3,152	3,323
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares				172						
Housing		-	-	-	-	-	-	-	-	-
Staff Housing										
Social Housing										
Capital Spares										
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets										
<b>Intangible Assets</b>		-	-	-	263	263	263	277	292	308
Servitudes					263	263	263	277	292	308
Licences and Rights										
<b>Computer Equipment</b>		-	-	465	284	284	284	299	315	332
Computer Equipment				465	284	284	284	299	315	332
<b>Furniture and Office Equipment</b>		-	-	561	105	105	105	111	117	123
Furniture and Office Equipment				561	105	105	105	111	117	123
<b>Machinery and Equipment</b>		-	-	736	3,892	1,392	1,392	1,464	1,543	1,626
Machinery and Equipment				736	3,892	1,392	1,392	1,464	1,543	1,626
<b>Transport Assets</b>		-	-	1,088	1,580	1,580	1,580	1,662	1,751	1,846
Transport Assets				1,088	1,580	1,580	1,580	1,662	1,751	1,846
<b>Land</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
<b>Total Depreciation</b>	1	14,249	17,145	33,458	15,053	10,053	10,053	10,576	11,147	11,749



**NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2019-2020**

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

Vote Description	Ref	2019/20 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Present value
<b>R thousand</b>								
<b>Capital expenditure</b>	1							
Vote 1 - Vote 1 - Executive and Council		660	-	-				
Vote 2 - Finance and Administration		-	-	-				
Vote 3 - [NAME OF VOTE 3]		-	-	-				
Vote 4 - Community and Social Services		10,000	8,800	8,800				
Vote 5 - Energy services		5,160	5,610	6,752				
Vote 6 - Road Transport		12,629	13,582	15,026				
Vote 7 - Other		-	-	-				
Vote 8 - Planning and Development		-	-	-				
Vote 9 - Sport and Recreation		-	-	-				
Vote 10 - Vote 10 - Housing		-	-	-				
Vote 11 - Internal Audit		-	-	-				
Vote 12 - Waste Management		-	-	-				
Vote 13 - Waste Water Management		-	-	-				
Vote 14 - [NAME OF VOTE 14]		-	-	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
List entity summary if applicable								
<b>Total Capital Expenditure</b>		<b>28,449</b>	<b>27,992</b>	<b>30,578</b>	-	-	-	-
<b>Future operational costs by vote</b>	2							
Vote 1 - Vote 1 - Executive and Council								
Vote 2 - Finance and Administration								
Vote 3 - [NAME OF VOTE 3]								
Vote 4 - Community and Social Services								
Vote 5 - Energy services								
Vote 6 - Road Transport								
Vote 7 - Other								
Vote 8 - Planning and Development								
Vote 9 - Sport and Recreation								
Vote 10 - Vote 10 - Housing								
Vote 11 - Internal Audit								
Vote 12 - Waste Management								
Vote 13 - Waste Water Management								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
List entity summary if applicable								
<b>Total future operational costs</b>		-	-	-	-	-	-	-
<b>Future revenue by source</b>	3							
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Rental of facilities and equipment								
List other revenues sources if applicable								
List entity summary if applicable								
<b>Total future revenue</b>		-	-	-	-	-	-	-
<b>Net Financial Implications</b>		<b>28,449</b>	<b>27,992</b>	<b>30,578</b>	-	-	-	-



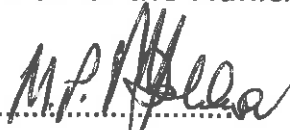


## PART THREE

### 8. MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I **Misiwe M. Mpahlwa** the **Municipal Manager** of **Ngqushwa Local Municipality (EC 126)** certify that the Draft Budget and supporting documentation for the 2019/20 financial year, have been prepared in accordance with the Municipal Finance Management Act and the Regulations made under the Act; and that the Draft Budget and supporting documentations are consistent with the Draft Integrated Development Plan of the Municipality.

Signature: .....



Date: .....

