



**THEMBELIHLE**

LOCAL MUNICIPALITY  
PLAASLIKE MUNISIPALITEIT  
U-MASIPALA WASEKUHALENI

# ADJUSTMENT BUDGET 2014/2015



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**Adjustments Budgets** – Prescribed in section 28 of the Municipal Finance Management Act. It is the formal means by which a municipality may revise its budget during a financial year.

**Allocations** – Money received from Provincial and National Treasury.

**Budget** – The financial plan of a municipality.

**Budget related policy** – Policy of a municipality affecting or affected by the budget. Examples include traffic policy, rated policy and credit control and debt policy.

**Budget Steering Committee** – Committee established to provide technical assistance to the mayor in discharging the responsibilities set out in section 53 of the MFMA.

**Capital Expenditure** – Spending on municipal assets such as land, buildings and vehicles. Any capital expenditure must be reflected as an asset on a municipality's balance sheet.

**Cash Flow Statement** - A statement showing when actual cash will be received and spent by the Municipality, and the month end balances of cash and short term investments. Cash receipts and payments do not always coincide with budgeted income and expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month that the services or goods are received, even though it may not be paid in the same period.

**CPI** – Headline Consumer Price Index

**DORA** – Division of Revenue Act. Annual legislation which shows the allocations from national to local government.

**DoRb** – Division of Revenue Bill. Annual legislation tabled in parliament, but not enacted, which shows the allocations from national to local government.

**Equitable Share** – A general grant paid to municipalities. It is predominantly targeted to assist municipalities with the costs of free basic services.

**CDFI** – Gross Domestic Fixed Investment

**GFS** – Government Finance Statistics. An internationally recognized classification system that facilitates comparisons between municipalities.

**IDP** – Integrated Development Plan. The main strategic planning document of a municipality.

**KPI** – Key Performance Indicators. Measures of service output and/or outcome.

**MFMA** – Municipal Finance Management Act (No 53 of 2003). The principal piece of legislation relating to municipal financial management.

**MTREF** – Medium Term Revenue and Expenditure Framework as prescribed by the MFMA sets out indicative revenue and projected expenditure for the budget year plus two outer financial years to

determine the affordability level thereof. It effectively represents a municipality's medium term financial plan.

**MYPD** – Multi Year Price Determination

**NT** – National Treasury

**Operating Expenditure** – Spending on the day to day expenses of a municipality such as general expenses, salaries & wages and repairs & maintenance.

**Portfolio Committee** – Section 79 of the Structures Act dictates that a municipal council may (a) establish one or more committees necessary for the effective and efficient performance of any of its functions or the exercise of any of its powers and (b) appoint the members of such a committee from among its members. Portfolio Committees process policies and bylaws relating to the functional areas within their terms of reference, and are responsible for implementation monitoring of these, as well as oversight of the functional areas. This oversight function is further enhanced by the Portfolio Committee's responsibility of assessing and monitoring the performance of service delivery which inter alia includes ensuring that the annual budgets of the municipality's departments are spent wisely and that there is no wastage or corruption.

**Rates** – Local Government tax based on assessed valuation of a property.

**TMA** – Total Municipal Account

**SCM** – Supply Chain Management

**SDBIP** – Service Delivery Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

**SFA** – Strategic Focus areas: The main priorities of a municipality as set out in the IDP. Budgeted spending must contribute towards achievement of these strategic focus areas.

**Vote** – One of the main segments into which a budget is divided, usually at directorate level

COUNCILLORS

COMPATRIOTS, FRIENDS

LADIES & GENTLEMEN

MUNICIPAL MANAGER, YOUR MANAGEMENT TEAM & MUNICIPAL OFFICIALS

It is such an honor to present to you the Adjustment budget that will be our Financial Plan and source document for the utilization of Public Funds and the accountability thereof, for the remainder of the fiscal year of 2014/2015.

Given the Municipality's dire cash flow situation, we as a council and administration must ensure that we live within our means, but at the same time continue improving the quality and quantity of services we deliver.

Allow me to present the 2014/2015 Adjustment Budget to the Council as enshrined in the MFMA, Act 56 of 2003, and Sections 15 to 26 of the Act. Also refer to National Treasury's circulars and guidelines relevant.

We have now reached the halfway stage of the 2014/2015 Financial Year and it is time to reflect on all that has happened on the "home-front".

The Municipality of Thembelihle entered into the new financial year of 2014/2015 on a bumpy road, but we remain motivated to turn-around the cash-strapped situation to ensure that we address the improvement of services delivered to our community.

The positive bank balance of R3, 359,632 that we started with was mainly in respect of MIG funds not utilized as yet. Challenges still exist to improve our own revenue to still be able to render the minimum services as required by the Constitution of the Republic of South Africa with limited resources.

During this financial year National Treasury had reduced our Equitable Share by R2, 8 million which has materially impacted on our ability to continue with service delivery. This deduction was as a result of MIG funding not spent and roll-over not applied for.

Another negative event in the latter part of 2014 was the delays experienced in implementing speed law enforcement after approval has been obtained from the DPP. The project, however, has now been fully implemented and will contribute towards an improved cash flow situation at Thembelihle Municipality.

The implementation and progress of all the infrastructure projects are running well as well as the management thereof and therefore the increase in funding towards the Municipal Infrastructure Grant for 2014/15.

Our biggest challenge is however the collection of revenue for the services rendered by the municipality. Although a tremendously huge and significant portion of our communities are impoverished and are thus not able to pay, there are still those who are in a position to, at least, pay the bare minimum but are also being ignorant towards their responsibilities.

This Council realized that a Financial Recovery Plan was urgently needed and a weekend-long working session, facilitated by an official from Provincial treasury, was held. This Financial recovery Plan was subsequently approved by Council and the main focus areas are as follows:

- ☐ Maximizing revenue earned from speed law enforcement,
- ☐ Fully implement debt control policy to ensure people that can pay do pay and address indigents as a matter of urgency,
- ☐ Consider pre-paid water meters, but on a proof of concept basis only at this stage,
- ☐ Installing pre-paid electricity meters,
- ☐ Do a land audit to enable us to initiate property development in the Municipality,
- ☐ Consider selling of staff houses,
- ☐ Implementing more stringent measures to reduce Traveling and Subsistence allowances,
- ☐ Fully investigate the most economical way to manage the fleet of vehicles, plant and equipment,
- ☐ Implement control measures to ensure that companies appointed to implement LED projects are delivering, and
- ☐ Develop and implement job descriptions for all staff to be used as an integral part of the Performance Management System.

Based on the information reported, it is evident that there are significant variances between the budget and actual figures for the first half of the financial year which necessitated this Adjustment Budget.

As a Council, we have five fundamental problems to be addressed in the economic sphere viz. poverty, inequality, racism, unemployment, underdevelopment and stagnation. To address these is a staggering challenge and that reality is sinking in. Every community member there is pregnant with expectation of a better life.

Steps have been implemented to ensure that the SDBIP becomes an effective tool linked to performance of managers and their Departments which will clarify questions of what is to be done, where will it be done, how it is to be done, how many is budgeted for it, who are the responsible managers and the tangible reports will be received. We also commit to providing services to our indigents in the form of free services and subsidies.

We will continue to strive to stick to the task of implementing Budget alignment to the IDP.

Key to the establishment of municipalities, service delivery is our primary function. Through our Operational and Capital Budget as prepared, we have the challenge of making it possible.

Through the monitoring by Council, we shall continue to ensure that service delivery happens and be seen.

Now allow me to refer to the Mid-year assessment report that is tabled to Council today, significant variances were reported and thus led to the compilation of this Adjustment Budget.

Allow me to highlight some of the variances that were identified:

As a matter of concern, the actual Income is far less than the Budgeted Revenue. With the exception of Property rates, all other major revenue sources are less than budgeted. It is expected that the Financial Recovery Plan mentioned above, will address this aspect.

Generally speaking our expenditure (with the exception of Depreciation and Bulk Electricity purchases) did show that we are keeping within line of what we have anticipated and thus projected.

Also just note that line items such as Debt Impairment and Depreciation are only calculated once per year and that's at the end of the financial year, hence there is not sufficient provision in the projected budget.

The overall Expenditure Budget has increased by R9, 843 million. This was mainly due to the depreciation, Eskom purchasing and other expenditure.



It is however, a huge concern that actual overtime and Travel and Subsistence has increased significantly and it needs some serious intervention. The implementation of the Financial Recovery Plan will assist in this regard.

Our capital budget has decreased by R8,351 million and is solely based and due to the adjusted Dora where some of the grants from sector departments, such as MIG due to previous funding not rolled-over and ESCOM funding not transferred from the institution.

The biggest and main line item to focus on would be the decrease in the anticipated income from service charges. This is mainly due to the poor payment ratio for services rendered. Although the Incentive Scheme has been effective, this tool must be used more prominently during the implementation of the Financial recovery Plan.

The Adjustment budget has been prepared in terms of guidelines from the Budget Steering Committee and further guidelines as contained in National Treasury Circulars and communications relevant.

Other factors such as the likelihood of an influx of investors such as supermarkets and factories should be taken into account and we remain optimistic about positive growth in our Municipal area. An amount of

R1 million has been received from Department of Public Works on their EPWP allocations, which will create a number of jobs albeit for a short period of time. It is our view that further EPWP allocations will be made to Thembelihle Municipality.

The anticipated and reviewed figures will be as follows:

	Original Budget	Adjusted Budget
Total Expenditure	55 137	64 980
Total Revenue	72 378	63 722

I would like to keep on expressing my concerns and prejudice towards to excelling of capital projects and the implementation of projects that are directly influencing the enhancement of job creation as well as the minimization of unemployment.

I hereby urge the Municipal Manager and his team to keep on working hard and strife to keep on lifting the “bar” on excellence through service delivery.

We will also ensure that we comply with all Legislative requirements in terms of policies, bylaws, and the necessary guidelines as per National Treasury, Department of Co-operative Governance-, Human Settlements & Traditional Affairs and South African Local Government Association to create an atmosphere of clean administration and accountability.

I want to emphasize the fact that we have achieved a great deal in terms of legislative requirements as well as financial viability and management. This will assist us in becoming a more effective and efficient organisation that will definitely improve the services we deliver to our communities.

In terms of section 28 of MFMA and all other relevant sections and National Treasury Circulars and guidelines, I hereby table the Adjustment Budget for 2014/2015.

My dear Compatriots, Colleagues, Honorable Councilors, Friends, Municipal Manager and your Management Team, I want to urge you to be an organisation consisting of people who make things happen!!

I thank you!!!

Councilor Danny A Jonas

Mayor of the Municipality of Thembelihle



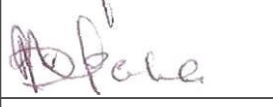
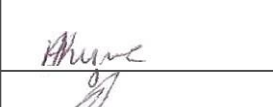
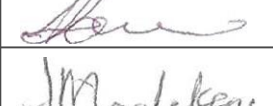
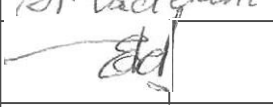

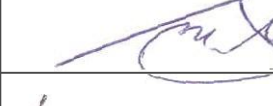
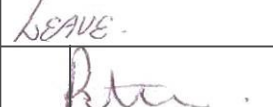
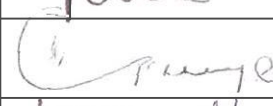

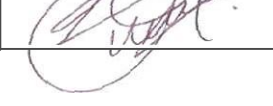

Minutes of a Special Council Meeting that took place the 27 February 2015 at the Council Chambers  
Hopetown at 10:30

ITEM NR	ITEM DESCRIPTION	COUNCIL DECISION	RESPONSIBLE PERSON	REPORTING TO	DUE DATE
SRV6.2/2 7/2/2015	Adjustment Budget 2014/2015	That Council approves the Adjustment Budget 2014/2015  Proposed: Cllr Louw Seconded: Cllr Madekane	CFO	MM	

# THEMBELIHLE MUNICIPALITY

## SPECIAL COUNCIL MEETING

27 FEBRUARY 2015

COUNCILLORS	SIGNATURE
DJONAS	
M HUMPHREYS	
B MPAMBA	
A KYWE	
P LOUW	
S MADEKANE	
E DE BRUIN	
OFFICIALS	
M MOGALE	
S MAFURU	
G BUTTERWORTH	
E MGUYE	
J CEDRAS	
F HUMAN	

Thembelihle Municipality is situated in an area with vast differences in its area of jurisdiction. On the one hand we have Hopetown on the banks of the Orange River and on the other hand we have Strydenburg marred by droughts and water shortages.

Our area is mainly dependent on the farming activities in and around the municipal areas and subsequently a high number of unemployment is being experienced by our communities.

We have, however, tried to circumvent this state of affairs by partaking in the Expanded Public Works Program as well as the cleaning of our towns through labor-intensive programmes which also addresses job creation and the minimization of unemployment.

The challenge to produce a sustainable, affordable budget necessitated reductions to certain budgetary provisions. In terms of Section 72(1), (2) and (3) of the Municipal Finance Management Act No.56, 2003 Chapter 8, the mid-year budget and performance assessment report for the period ended 31 December 2014 is submitted and an Adjustment Budget be tabled before Council for consideration and adoption.

The following is a Summary of the Adjustment Budget that is attached and reflects the major cost drivers as well as the Income/ Funding Sources and the influence it has on the Adjustment Budget.

Herewith follows the Executive Summary for the Adjustment Budget:

**Our major cost drivers/ Expenditure Items reflect as follows:**

<b>Line Item/ Vote</b>	<b>Original Budget</b>	<b>Adjusted Budget</b>
<b>Employee Cost</b>	21 325	20 207
<b>Remuneration Of Councilors</b>	2 380	2 619
<b>Depreciation &amp; Asset Impairment</b>	12 039	18 856
<b>Finance Charges</b>	393	645
<b>Materials &amp; Bulk Purchases</b>	6 868	9 378
<b>Transfers &amp; Grants</b>	1 313	1 174

<b>Other Expenditure</b>	<b>10 819</b>	<b>12 101</b>
<b>Total Expenditure</b>	<b>55 137</b>	<b>64 980</b>

The overall Expenditure Budget has increased by R9, 843 million. This was mainly due to the depreciation, Eskom purchasing and other expenditure.

It is however, a huge concern that actual overtime and Travel and Subsistence has increased significantly and it needs some serious intervention.

Our capital budget has decreased with R8,351 million and is solely based and due to the adjusted Dora where some of the grants from sector departments, such as MIG due to previous funding not rolled-over and ESCOM funding not transferred from the institution.

Although it seems that the Expenditure budget has increased dramatically, these are mainly due to non-cash transaction such as Depreciation and Impairments.

**Our major Income Sources/ Items reflect as follows:**

<b>Line Item/ Vote</b>	<b>Original Budget</b>	<b>Adjusted Budget</b>
<b>Property rates</b>	<b>3 401</b>	<b>4 060</b>
<b>Service charges</b>	<b>17 223</b>	<b>18 491</b>
<b>Investment revenue</b>	<b>347</b>	<b>301</b>
<b>Transfers recognized – Operational</b>	<b>21 532</b>	<b>21 532</b>
<b>Other own revenue</b>	<b>8 787</b>	<b>6 601</b>
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>51 290</b>	<b>50 985</b>
<b>Transfers Recognized – Capital</b>	<b>21 088</b>	<b>12 737</b>
<b>Total Revenue</b>	<b>72 378</b>	<b>63 722</b>

The biggest and main line item to focus on would be the decrease in the anticipated income from service charges. This is mainly due to the poor payment ratio for services rendered as well as the late implementation of the Incentive scheme. For this reason a Financial Recovery Plan was approved by Council which main focus areas are the following:

- Maximizing revenue earned from speed law enforcement,
- Fully implement debt control policy to ensure people that can pay do pay and address indigents as a matter of urgency,
- Consider pre-paid water meters, but on a proof of concept basis only at this stage,
- Installing pre-paid electricity meters,
- Do a land audit to enable us to initiate property development in the Municipality,
- Consider selling of staff houses,
- Implementing more stringent measures to reduce Traveling and Subsistence allowances,
- Fully investigate the most economical way to manage fleet of vehicles, plant and equipment,
- Implement control measures to ensure that companies appointed to implement LED projects are delivering, and
- Develop and implement job descriptions for all staff to be used as an integral part of the Performance Management System.

However, please note that in comparison with the Expenditure Summary indicated above, there is still a deficit of R 1,258 million. Although this is mainly made up from the provision for Depreciation and Asset Impairment as well as the provisions for debt impairment and leave gratuity, it is still a concern to up our income sources and look to decrease our spending on non-priority issues.

The Adjustment budget has been prepared in terms of guidelines from the Budget Steering Committee and further guidelines as contained in National Treasury Circulars and communications relevant.

We will also comply with all Legislative requirements in terms of policies, bylaws, and the necessary guidelines as per National Treasury, Department of Co-operative Governance-, Human Settlements & Traditional Affairs and South African Local Government Association to create an atmosphere of clean administration and accountability.

Other factors such as the likelihood of an influx of investors such as supermarkets and factories should be taken into account and we remain optimistic about positive growth in our Municipal area.

Major Expenditure Items anticipated for the latter half of the financial year is:

Eskom;

Salga;

Auditor-General;

**Quality certificate in terms of Section 5 of the Municipal Budget Regulations;  
Government Gazette 32141, 17 April 2009...**

I Abraham Mpho Mogale, Municipal Manager of Thembelihle Municipality hereby certify that the Adjustment Budget for 2014/15 and supporting documentation have been prepared in accordance with the Municipal Financial Management Act No 56 of 2003 and the regulations made under the Act and that the adjustment budget and supporting documents are consistent with the Integrated Development Plan of the Municipality.

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**ABRAHAM MPHO MOGALE**  
**MUNICIPAL MANAGER**



## The Budget schedules approved by resolution of Council:

NC076 Thembelihle - Table B1 Adjustments Budget Summary -

Description	Budget Year 2014/15									Budget Year	Budget Year
	Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
	Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget
R thousands	A	1	2	3	4	5	6	7	8		
	A	A1	B	C	D	E	F	G	H		
<b>Financial Performance</b>											
Property rates	3 401	-	-	-	-	-	659	659	4 060	3 605	3 821
Service charges	17 223	-	-	-	-	-	1 267	1 267	18 491	18 046	19 130
Investment revenue	347	-	-	-	-	-	(45)	(45)	301	323	342
Transfers recognised - operational	21 532	-	-	-	-	-	-	-	21 532	22 398	23 336
Other own revenue	8 787	-	-	-	-	-	(2 186)	(2 186)	6 601	9 532	10 099
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>51 290</b>	-	-	-	-	-	<b>(305)</b>	<b>(305)</b>	<b>50 985</b>	<b>53 904</b>	<b>56 728</b>
Employee costs	21 325	-	-	-	-	-	(1 118)	(1 118)	20 207	21 700	23 160
Remuneration of councillors	2 380	-	-	-	-	-	239	239	2 619	2 532	2 694
Depreciation & asset impairment	3 291	-	-	-	-	-	6 816	6 816	10 107	3 895	12 965
Finance charges	393	-	-	-	-	-	252	252	645	414	438
Materials and bulk purchases	8 186	-	-	-	-	-	1 989	1 989	10 175	8 631	9 032
Transfers and grants	1 313	-	-	-	-	-	(139)	(139)	1 174	1 390	1 472
Other expenditure	18 249	-	-	-	-	-	1 805	1 805	20 054	18 238	9 657
<b>Total Expenditure</b>	<b>55 137</b>	-	-	-	-	-	<b>9 844</b>	<b>9 844</b>	<b>64 980</b>	<b>56 800</b>	<b>59 419</b>
<b>Surplus/(Deficit)</b>	<b>(3 847)</b>	-	-	-	-	-	<b>(10 149)</b>	<b>(10 149)</b>	<b>(13 995)</b>	<b>(2 897)</b>	<b>(2 691)</b>
Transfers recognised - capital	21 088	-	-	-	-	-	(8 351)	(8 351)	12 737	21 382	13 223
Contributions recognised - capital & contributed a	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>17 241</b>	-	-	-	-	-	<b>(18 500)</b>	<b>(18 500)</b>	<b>(1 258)</b>	<b>18 485</b>	<b>10 532</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>17 241</b>	-	-	-	-	-	<b>(18 500)</b>	<b>(18 500)</b>	<b>(1 258)</b>	<b>18 485</b>	<b>10 532</b>
<b>Capital expenditure &amp; funds sources</b>											
<b>Capital expenditure</b>	21 088	-	-	-	-	-	(8 351)	(8 351)	12 737	21 382	13 223
Transfers recognised - capital	20 007	-	-	-	-	-	(7 270)	(7 270)	12 737	21 382	13 223
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 081	-	-	-	-	-	(1 081)	(1 081)	-	-	-
<b>Total sources of capital funds</b>	<b>21 088</b>	-	-	-	-	-	<b>(8 351)</b>	<b>(8 351)</b>	<b>12 737</b>	<b>21 382</b>	<b>13 223</b>
<b>Financial position</b>											
Total current assets	10 461	-	-	-	-	-	1 544	1 544	12 005	13 951	16 790
Total non current assets	215 692	-	-	-	-	-	(11 824)	(11 824)	203 868	204 265	231 332
Total current liabilities	31 621	-	-	-	-	-	(6 472)	(6 472)	25 149	28 017	29 550
Total non current liabilities	16 603	-	-	-	-	-	(574)	(574)	16 029	16 224	16 762
<b>Community wealth/Equity</b>	<b>177 928</b>	-	-	-	-	-	<b>(3 233)</b>	<b>(3 233)</b>	<b>174 695</b>	<b>173 975</b>	<b>173 932</b>
<b>Cash flows</b>											
Net cash from (used) operating	21 842	-	-	-	-	-	(7 035)	(7 035)	14 806	22 460	15 942
Net cash from (used) investing	(18 370)	-	-	-	-	-	6 270	6 270	(12 100)	(20 313)	(12 562)
Net cash from (used) financing	(33)	-	-	-	-	-	(677)	(677)	(710)	(80)	(80)
<b>Cash/cash equivalents at the year end</b>	<b>7 912</b>	-	-	-	-	-	<b>(1 443)</b>	<b>(1 443)</b>	<b>6 470</b>	<b>12 469</b>	<b>15 769</b>

<b>Cash backing/surplus reconciliation</b>												
Cash and investments available	7 912	-	-	-	-	-	2 490	2 490	10 402	12 469	15 769	
Application of cash and investments	53 315	-	-	-	-	-	(4 245)	(4 245)	49 070	48 652	49 279	
<b>Balance - surplus (shortfall)</b>	<b>(45 403)</b>	-	-	-	-	-	<b>6 735</b>	<b>6 735</b>	<b>(38 668)</b>	<b>(36 183)</b>	<b>(33 510)</b>	
<b>Asset Management</b>												
Asset register summary (WDV)	206 146	-	-	-	-	-	(7 711)	(7 711)	198 435	198 832	225 900	
Depreciation & asset impairment	3 291	-	-	-	-	-	6 816	6 816	10 107	3 895	12 965	
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-	-	
Repairs and Maintenance	1 289	-	-	-	-	-	(493)	(493)	796	1 314	1 372	
<b>Free services</b>												
Cost of Free Basic Services provided	162	-	-	-	-	-	-	-	162	162	162	
Revenue cost of free services provided	574	-	-	-	-	-	-	-	574	594	594	
<b>Households below minimum service level</b>												
Water:	-	-	-	-	-	-	-	-	-	-	-	
Sanitation/sew erage:	1	-	-	-	-	-	-	-	1	1	1	
Energy:	-	-	-	-	-	-	-	-	-	-	-	
Refuse:	-	-	-	-	-	-	-	-	-	-	-	

**Table 1: Budget Summary (Table B1)**

**Table 2 – Budgeted Financial Performance (Revenue and Expenditure by standard classification)**

NC076 Thembelihle - Table B2 Adjustments Budget Financial Performance (standard classification) -

Standard Description	Budget Year 2014/15									Budget Year	Budget Year
	Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
	Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
<b>Revenue - Standard</b>											
<b>Government and administration</b>	24 183	-	-	-	-	-	265	265	24 448	26 342	27 567
Executive and council	16 735	-	-	-	-	-	1	1	16 736	18 656	19 200
Budget and treasury office	6 893	-	-	-	-	-	211	211	7 103	7 097	7 742
Corporate services	555	-	-	-	-	-	53	53	608	590	624
<b>Community and public safety</b>	1 288	-	-	-	-	-	(370)	(370)	918	1 329	1 373
Community and social services	1 288	-	-	-	-	-	(370)	(370)	918	1 329	1 373
Sport and recreation	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	16 921	-	-	-	-	-	(3 410)	(3 410)	13 511	13 919	14 403
Planning and development	11 616	-	-	-	-	-	(2 797)	(2 797)	8 819	9 354	9 564
Road transport	5 305	-	-	-	-	-	(613)	(613)	4 693	4 565	4 839
Environmental protection	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	29 986	-	-	-	-	-	(5 141)	(5 141)	24 845	33 694	26 608
Electricity	15 170	-	-	-	-	-	(4 749)	(4 749)	10 421	15 433	16 117
Water	9 686	-	-	-	-	-	621	621	10 306	12 909	4 817
Waste water management	3 129	-	-	-	-	-	(463)	(463)	2 665	3 316	3 515
Waste management	2 001	-	-	-	-	-	(549)	(549)	1 452	2 036	2 158
<b>Other</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	<b>72 378</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(8 656)</b>	<b>(8 656)</b>	<b>63 722</b>	<b>75 285</b>	<b>69 951</b>
<b>Expenditure - Standard</b>											
<b>Government and administration</b>	26 321	-	-	-	-	-	2 223	2 223	28 543	26 875	28 543
Executive and council	5 843	-	-	-	-	-	349	349	6 191	5 086	5 423
Budget and treasury office	16 040	-	-	-	-	-	1 133	1 133	17 173	17 127	18 270
Corporate services	4 438	-	-	-	-	-	741	741	5 179	4 662	4 849
<b>Community and public safety</b>	1 225	-	-	-	-	-	104	104	1 329	1 283	1 354
Community and social services	1 171	-	-	-	-	-	141	141	1 312	1 225	1 293
Sport and recreation	-	-	-	-	-	-	-	-	-	-	-
Public safety	54	-	-	-	-	-	(37)	(37)	17	58	61
Housing	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	12 350	-	-	-	-	-	911	911	13 260	11 247	11 304
Planning and development	9 750	-	-	-	-	-	957	957	10 707	8 540	8 432
Road transport	2 600	-	-	-	-	-	(46)	(46)	2 554	2 707	2 872
Environmental protection	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	15 245	-	-	-	-	-	6 603	6 603	21 847	17 394	18 218
Electricity	8 271	-	-	-	-	-	4 331	4 331	12 602	8 742	9 211
Water	3 823	-	-	-	-	-	1 202	1 202	5 025	4 047	4 282
Waste water management	1 687	-	-	-	-	-	58	58	1 745	1 698	1 740
Waste management	1 464	-	-	-	-	-	1 012	1 012	2 476	2 907	2 985
<b>Other</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	<b>55 140</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9 840</b>	<b>9 840</b>	<b>64 980</b>	<b>56 800</b>	<b>59 419</b>
<b>Surplus/ (Deficit) for the year</b>	<b>17 238</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(18 495)</b>	<b>(18 495)</b>	<b>(1 258)</b>	<b>18 485</b>	<b>10 532</b>

**Table 2: Budget Summary (Table B2)**

**Table 3 – Budgeted Financial Performance (revenue and expenditure by municipal vote)**

NC076 Thembelihle - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description  <i>[Insert departmental structure etc]</i>	Budget Year 2014/15										Budget Year +1 2015/16	Budget Year +2 2016/17
	Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget	
R thousands	A	A1	B	C	D	E	F	G	H			
<b>Revenue by Vote</b>												
Vote 1 - Executive and Council	16 735	-	-	-	-	-	1	1	16 736	18 656	19 200	
Vote 2 - Budget & Treasury	6 893	-	-	-	-	-	211	211	7 103	7 097	7 742	
Vote 3 - Corporate Services	555	-	-	-	-	-	53	53	608	590	624	
Vote 4 - Community & Social Services	1 288	-	-	-	-	-	(370)	(370)	918	1 329	1 373	
Vote 5 - Public Safety	-	-	-	-	-	-	-	-	-	-	-	
Vote 6 - Planning & Development	11 616	-	-	-	-	-	(2 797)	(2 797)	8 819	9 354	9 564	
Vote 7 - Road Transport	5 305	-	-	-	-	-	(613)	(613)	4 693	4 565	4 839	
Vote 8 - Electricity	15 170	-	-	-	-	-	(4 749)	(4 749)	10 421	15 433	16 117	
Vote 9 - Water	9 686	-	-	-	-	-	621	621	10 306	12 909	4 817	
Vote 10 - Water Waste Management	3 129	-	-	-	-	-	(463)	(463)	2 665	3 316	3 515	
Vote 11 - Waste Management	2 001	-	-	-	-	-	(549)	(549)	1 452	2 036	2 158	
Vote 12 - [NAME OF VOTE 12]	-	-	-	-	-	-	-	-	-	-	-	
Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-	-	-	
Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Revenue by Vote</b>	<b>72 378</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(8 656)</b>	<b>(8 656)</b>	<b>63 722</b>	<b>75 285</b>	<b>69 951</b>	
<b>Expenditure by Vote</b>												
Vote 1 - Executive and Council	5 843	-	-	-	-	-	349	349	6 191	5 086	5 423	
Vote 2 - Budget & Treasury	16 040	-	-	-	-	-	1 133	1 133	17 173	17 127	18 270	
Vote 3 - Corporate Services	4 438	-	-	-	-	-	741	741	5 179	4 662	4 849	
Vote 4 - Community & Social Services	1 171	-	-	-	-	-	141	141	1 312	1 225	1 293	
Vote 5 - Public Safety	54	-	-	-	-	-	(37)	(37)	17	58	61	
Vote 6 - Planning & Development	9 750	-	-	-	-	-	957	957	10 707	8 540	8 432	
Vote 7 - Road Transport	2 600	-	-	-	-	-	(46)	(46)	2 554	2 707	2 872	
Vote 8 - Electricity	8 271	-	-	-	-	-	4 331	4 331	12 602	8 742	9 211	
Vote 9 - Water	3 823	-	-	-	-	-	1 202	1 202	5 025	4 047	4 282	
Vote 10 - Water Waste Management	1 687	-	-	-	-	-	58	58	1 745	1 698	1 740	
Vote 11 - Waste Management	1 464	-	-	-	-	-	1 012	1 012	2 476	2 907	2 985	
Vote 12 - [NAME OF VOTE 12]	-	-	-	-	-	-	-	-	-	-	-	
Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-	-	-	
Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Expenditure by Vote</b>	<b>55 140</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9 840</b>	<b>9 840</b>	<b>64 980</b>	<b>56 800</b>	<b>59 419</b>	
<b>Surplus/ (Deficit) for the year</b>	<b>17 238</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(18 495)</b>	<b>(18 495)</b>	<b>(1 258)</b>	<b>18 485</b>	<b>10 532</b>	

**Table 3: Budgeted Financial Performance (revenue and expenditure by municipal vote) (Table B3)**

**Table 4 – Budgeted Financial Performance (revenue and expenditure)**

NC076 Thembelihle - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Budget Year 2014/15									Budget Year	Budget Year
	Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
	Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H		
<b>Revenue By Source</b>											
Property rates	3 401	-	-	-	-	-	659	659	4 060	3 605	3 821
Property rates - penalties & collection charges											
Service charges - electricity revenue	9 925	-	-	-	-	-	77	77	10 003	10 296	10 914
Service charges - water revenue	3 438	-	-	-	-	-	1 231	1 231	4 669	3 645	3 864
Service charges - sanitation revenue	2 492	-	-	-	-	-	(22)	(22)	2 470	2 655	2 814
Service charges - refuse revenue	1 368	-	-	-	-	-	(19)	(19)	1 349	1 450	1 537
Service charges - other											
Rental of facilities and equipment	488						26	26	515	539	570
Interest earned - external investments	347						(45)	(45)	301	323	342
Interest earned - outstanding debtors	3 178						(2 274)	(2 274)	904	3 377	3 580
Dividends received											
Fines	4 021						491	491	4 512	4 262	4 518
Licences and permits	280						(96)	(96)	184	266	282
Agency services											
Transfers recognised - operating	21 532								21 532	22 398	23 336
Other revenue	819	-	-	-	-	-	(333)	(333)	486	1 087	1 148
Gains on disposal of PPE											
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>51 290</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(305)</b>	<b>(305)</b>	<b>50 985</b>	<b>53 904</b>	<b>56 728</b>
<b>Expenditure By Type</b>											
Employee related costs	21 325	-	-	-	-	-	(1 118)	(1 118)	20 207	21 700	23 160
Remuneration of councillors	2 380						239	239	2 619	2 532	2 694
Debt impairment	8 749								8 749	9 221	
Depreciation & asset impairment	3 291	-	-	-	-	-	6 816	6 816	10 107	3 895	12 965
Finance charges	393						252	252	645	414	438
Bulk purchases	6 898	-	-	-	-	-	2 480	2 480	9 378	7 317	7 759
Other materials	1 288						(492)	(492)	796	1 314	1 273
Contracted services	161	-	-	-	-	-			161	171	179
Transfers and grants	1 313						(139)	(139)	1 174	1 390	1 472
Other expenditure	9 339	-	-	-	-	-	1 805	1 805	11 144	8 846	9 477
Loss on disposal of PPE											
<b>Total Expenditure</b>	<b>55 137</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9 844</b>	<b>9 844</b>	<b>64 980</b>	<b>56 800</b>	<b>59 419</b>
<b>Surplus/(Deficit)</b>	<b>(3 847)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(10 149)</b>	<b>(10 149)</b>	<b>(13 995)</b>	<b>(2 897)</b>	<b>(2 691)</b>
Transfers recognised - capital	21 088						(8 351)	(8 351)	12 737	21 382	13 223
Contributions											
Contributed assets											
<b>Surplus/(Deficit) before taxation</b>	<b>17 241</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(18 500)</b>	<b>(18 500)</b>	<b>(1 258)</b>	<b>18 485</b>	<b>10 532</b>
Taxation											
<b>Surplus/(Deficit) after taxation</b>	<b>17 241</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(18 500)</b>	<b>(18 500)</b>	<b>(1 258)</b>	<b>18 485</b>	<b>10 532</b>
Attributable to minorities											
<b>Surplus/(Deficit) attributable to municipality</b>	<b>17 241</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(18 500)</b>	<b>(18 500)</b>	<b>(1 258)</b>	<b>18 485</b>	<b>10 532</b>
Share of surplus/ (deficit) of associate											
<b>Surplus/ (Deficit) for the year</b>	<b>17 241</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(18 500)</b>	<b>(18 500)</b>	<b>(1 258)</b>	<b>18 485</b>	<b>10 532</b>

**Table 4: Budgeted Financial Performance (revenue and expenditure) (Table B4)**

**Table 5 – Budgeted Capital Expenditure by vote, standard classification and funding**

NC076 Thembelihle - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Budget Year 2014/15									Budget Year	Budget Year
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2015/16	+2 2016/17
R thousands	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	Adjusted Budget	Adjusted Budget
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be adjusted</b>											
Vote 1 - Executive and Council	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Budget & Treasury	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community & Social Services	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Planning & Development	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Road Transport	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Electricity	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Water	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Water Waste Management	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Waste Management	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be adjusted</b>											
Vote 1 - Executive and Council	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Budget & Treasury	70	-	-	-	-	-	-	-	70	70	70
Vote 3 - Corporate Services	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community & Social Services	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Planning & Development	10 068	-	-	-	-	-	(2 800)	(2 800)	7 268	8 859	9 058
Vote 7 - Road Transport	1 000	-	-	-	-	-	(1 000)	(1 000)	-	-	-
Vote 8 - Electricity	4 470	-	-	-	-	-	(4 470)	(4 470)	-	4 091	4 095
Vote 9 - Water	5 399	-	-	-	-	-	-	-	5 399	8 362	-
Vote 10 - Water Waste Management	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Waste Management	81	-	-	-	-	-	(81)	(81)	-	-	-
Vote 12 - [NAME OF VOTE 12]	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>	<b>21 088</b>	-	-	-	-	-	<b>(8 351)</b>	<b>(8 351)</b>	<b>12 737</b>	<b>21 382</b>	<b>13 223</b>
<b>Total Capital Expenditure - Vote</b>	<b>21 088</b>	-	-	-	-	-	<b>(8 351)</b>	<b>(8 351)</b>	<b>12 737</b>	<b>21 382</b>	<b>13 223</b>

<b>Capital Expenditure - Standard</b>												
<b>Governance and administration</b>	70	-	-	-	-	-	-	-	-	70	70	70
Executive and council										-	-	-
Budget and treasury office	70									70	70	70
Corporate services										-	-	-
<b>Community and public safety</b>	-	-	-	-	-	-	-	-	-	-	-	-
Community and social services	-									-	-	-
Sport and recreation										-	-	-
Public safety										-	-	-
Housing										-	-	-
Health										-	-	-
<b>Economic and environmental services</b>	11 068	-	-	-	-	-	(3 800)	(3 800)	7 268	8 859	9 058	
Planning and development	10 068						(2 800)	(2 800)	7 268	8 859	9 058	
Road transport	1 000						(1 000)	(1 000)	-	-	-	
Environmental protection									-	-	-	
<b>Trading services</b>	9 950	-	-	-	-	-	(4 551)	(4 551)	5 399	12 453	4 095	
Electricity	4 470						(4 470)	(4 470)	-	4 091	4 095	
Water	5 399								5 399	8 362		
Waste water management									-	-	-	
Waste management	81						(81)	(81)	-	-	-	
<b>Other</b>												
<b>Total Capital Expenditure - Standard</b>	<b>21 088</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(8 351)</b>	<b>(8 351)</b>	<b>12 737</b>	<b>21 382</b>	<b>13 223</b>	
<b>Funded by:</b>												
National Government	20 007						(7 270)	(7 270)	12 737	21 382	13 223	
Provincial Government									-	-	-	
District Municipality									-	-	-	
Other transfers and grants									-	-	-	
<b>Total Capital transfers recognised</b>	<b>20 007</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7 270)</b>	<b>(7 270)</b>	<b>12 737</b>	<b>21 382</b>	<b>13 223</b>	
<b>Public contributions &amp; donations</b>									-	-	-	
<b>Borrowing</b>									-	-	-	
Internally generated funds	1 081						(1 081)	(1 081)	-	-	-	
<b>Total Capital Funding</b>	<b>21 088</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(8 351)</b>	<b>(8 351)</b>	<b>12 737</b>	<b>21 382</b>	<b>13 223</b>	

**Table 5: Budget Capital Expenditure by vote, standard classification and funding (Table B5)**

**Table 6 – Budgeted Financial Position**

NC076 Thembelihle - Table B6 Adjustments Budget Financial Position -

Description	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjsts.	Total Adjsts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>ASSETS</b>											
<b>Current assets</b>											
Cash	7 912						2 490	2 490	10 402	12 469	15 769
Call investment deposits	-	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1 193	-	-	-	-	-	-	-	1 193	1 130	1 021
Other debtors	1 306						(946)	(946)	360	301	
Current portion of long-term receivables									-	-	
Inventory	50								50	50	
<b>Total current assets</b>	<b>10 461</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 544</b>	<b>1 544</b>	<b>12 005</b>	<b>13 951</b>	<b>16 790</b>
<b>Non current assets</b>											
Long-term receivables									-	-	
Investments									-	-	
Investment property	4 773						660	660	5 433	5 433	5 433
Investment in Associate									-	-	
Property, plant and equipment	210 919	-	-	-	-	-	(12 484)	(12 484)	198 435	198 832	225 900
Agricultural									-	-	
Biological									-	-	
Intangible									-	-	
Other non-current assets									-	-	
<b>Total non current assets</b>	<b>215 692</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(11 824)</b>	<b>(11 824)</b>	<b>203 868</b>	<b>204 265</b>	<b>231 332</b>
<b>TOTAL ASSETS</b>	<b>226 153</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(10 280)</b>	<b>(10 280)</b>	<b>215 873</b>	<b>218 216</b>	<b>248 123</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft									-	-	
Borrowing	80	-	-	-	-	-	630	630	710	712	712
Consumer deposits	299						249	249	548	578	688
Trade and other payables	23 444	-	-	-	-	-	(4 631)	(4 631)	18 813	18 314	18 636
Provisions	7 798						(2 720)	(2 720)	5 078	8 413	9 515
<b>Total current liabilities</b>	<b>31 621</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(6 472)</b>	<b>(6 472)</b>	<b>25 149</b>	<b>28 017</b>	<b>29 550</b>
<b>Non current liabilities</b>											
Borrowing	5 462	-	-	-	-	-	(574)	(574)	4 888	4 176	3 464
Provisions	11 141	-	-	-	-	-	-	-	11 141	12 047	13 298
<b>Total non current liabilities</b>	<b>16 603</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(574)</b>	<b>(574)</b>	<b>16 029</b>	<b>16 224</b>	<b>16 762</b>
<b>TOTAL LIABILITIES</b>	<b>48 225</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7 047)</b>	<b>(7 047)</b>	<b>41 178</b>	<b>44 241</b>	<b>46 312</b>
<b>NET ASSETS</b>	<b>177 928</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3 233)</b>	<b>(3 233)</b>	<b>174 695</b>	<b>173 975</b>	<b>201 811</b>
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated Surplus/(Deficit)	146 267	-	-	-	-	-	(3 026)	(3 026)	143 241	142 575	142 532
Reserves	31 661	-	-	-	-	-	(207)	(207)	31 453	31 400	31 400
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>177 928</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3 233)</b>	<b>(3 233)</b>	<b>174 695</b>	<b>173 975</b>	<b>173 932</b>

**Table 6 – Budgeted Financial Position (Table 6)**



**Table 7 – Budgeted Cash Flows**

NC076 Thembelihle - Table B7 Adjustments Budget Cash Flows -

Description	Budget Year 2014/15									Budget Year	Budget Year
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2015/16	+2 2016/17
R thousands	A	A1	B	C	D	E	F	G	H		
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Ratepayers and other	21 066						1 390	1 390	22 456	23 121	24 491
Government - operating	21 602						(70)	(70)	21 532	22 398	23 336
Government - capital	21 088						(8 351)	(8 351)	12 737	21 382	13 223
Interest	1 713						(508)	(508)	1 206	3 700	3 922
Dividends									-	-	
<b>Payments</b>											
Suppliers and employees	(41 921)						616	616	(41 306)	(46 334)	(47 210)
Finance charges	(393)						(252)	(252)	(645)	(416)	(348)
Transfers and Grants	(1 313)						139	139	(1 174)	(1 390)	(1 472)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>21 842</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7 035)</b>	<b>(7 035)</b>	<b>14 806</b>	<b>22 460</b>	<b>15 942</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE									-	-	
Decrease (Increase) in non-current debtors									-	-	
Decrease (increase) other non-current receivables									-	-	
Decrease (increase) in non-current investments									-	-	
<b>Payments</b>											
Capital assets	(18 370)						6 270	6 270	(12 100)	(20 313)	(12 562)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(18 370)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6 270</b>	<b>6 270</b>	<b>(12 100)</b>	<b>(20 313)</b>	<b>(12 562)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans									-	-	
Borrowing long term/refinancing									-	-	
Increase (decrease) in consumer deposits	47						(47)	(47)	-	-	
<b>Payments</b>											
Repayment of borrowing	(80)						(630)	(630)	(710)	(80)	(80)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(33)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(677)</b>	<b>(677)</b>	<b>(710)</b>	<b>(80)</b>	<b>(80)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>3 439</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 443)</b>	<b>(1 443)</b>	<b>1 996</b>	<b>2 067</b>	<b>3 300</b>
Cash/cash equivalents at the year begin:	4 474							3 932	8 406	10 402	12 469
Cash/cash equivalents at the year end:	7 912						(1 443)	6 449	10 402	12 469	15 769

**Table 7: Budgeted cash Flow (Table B7)**

**Table 8 – Cash backed reserves/accumulated surplus reconciliation**

NC076 Thembelihle - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Budget Year 2014/15									Budget Year	Budget Year
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	+1 2015/16	+2 2016/17
R thousands	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	Adjusted Budget	Adjusted Budget
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	7 912	-	-	-	-	-	(1 443)	(1 443)	6 470	12 469	15 769
Other current investments > 90 days	(0)	-	-	-	-	-	3 933	3 933	3 932	(0)	(0)
Non current assets - Investments	-	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>	<b>7 912</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 490</b>	<b>2 490</b>	<b>10 402</b>	<b>12 469</b>	<b>15 769</b>
<b>Applications of cash and investments</b>											
Unspent conditional transfers	2 718	-	-	-	-	-	(2 081)	(2 081)	637	1 069	661
Unspent borrowing											
Statutory requirements											
Other working capital requirements	18 937	-	-	-	-	-	(1 957)	(1 957)	16 980	16 183	17 218
Other provisions											
Long term investments committed	-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	31 661	-	-	-	-	-	(207)	(207)	31 453	31 400	31 400
<b>Total Application of cash and investments:</b>	<b>53 315</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4 245)</b>	<b>(4 245)</b>	<b>49 070</b>	<b>48 652</b>	<b>49 279</b>
<b>Surplus(shortfall)</b>	<b>(45 403)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6 735</b>	<b>6 735</b>	<b>(38 668)</b>	<b>(36 183)</b>	<b>(33 510)</b>

**Table 8: Cash backed reserves/accumulated surplus reconciliation (Table B8)**

**Table 9 – Asset Management**

NC076 Thembelihle - Table B9 Asset Management -

Description	Budget Year 2014/15									Budget Year	Budget Year
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H	+1 2015/16	+2 2016/17
<b>CAPITAL EXPENDITURE</b>											
<b>Total New Assets to be adjusted</b>	21 088	-	-	-	-	-	(8 351)	(8 351)	12 737	21 382	13 223
Infrastructure - Road transport	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	4 470	-	-	-	-	-	(4 470)	(4 470)	-	4 091	4 095
Infrastructure - Water	15 459	-	-	-	-	-	(2 800)	(2 800)	12 659	17 221	9 058
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-	-	-
Infrastructure	19 929	-	-	-	-	-	(7 270)	(7 270)	12 659	21 312	13 153
Community	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Other assets	959	-	-	-	-	-	(881)	(881)	78	70	70
Agricultural Assets	-	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-	-
Intangibles	200	-	-	-	-	-	(200)	(200)	-	-	-
<b>Total Renewal of Existing Assets to be adjusted</b>	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Community	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-	-
Agricultural Assets	-	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure to be adjusted</b>	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	4 470	-	-	-	-	-	(4 470)	(4 470)	-	4 091	4 095
Infrastructure - Water	15 459	-	-	-	-	-	(2 800)	(2 800)	12 659	17 221	9 058
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-	-	-
Infrastructure	19 929	-	-	-	-	-	(7 270)	(7 270)	12 659	21 312	13 153
Community	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Other assets	959	-	-	-	-	-	(881)	(881)	78	70	70
Agricultural Assets	-	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-	-
Intangibles	200	-	-	-	-	-	(200)	(200)	-	-	-
<b>TOTAL CAPITAL EXPENDITURE to be adjusted</b>	<b>21 088</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(8 351)</b>	<b>(8 351)</b>	<b>12 737</b>	<b>21 382</b>	<b>13 223</b>

<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>											
Infrastructure - Road transport	48 203						(5 868)	(5 868)	42 335	49 933	58 301
Infrastructure - Electricity	25 986						(20 473)	(20 473)	5 513	9 067	12 654
Infrastructure - Water	82 330						9 304	9 304	91 634	98 883	97 776
Infrastructure - Sanitation	35 719						(16 206)	(16 206)	19 512	1 892	18 142
Infrastructure - Other	7 023						(6 361)	(6 361)	662	262	202
Infrastructure	199 261	-	-	-	-	-	(39 605)	(39 605)	159 656	160 037	187 076
Community	3 449						(510)	(510)	2 940	2 940	2 940
Heritage assets											
Investment properties							5 433	5 433	5 433	5 433	5 433
Other assets	3 435						26 693	26 693	30 128	30 145	30 173
Intangibles							278	278	278	278	278
Agricultural Assets											
Biological assets											
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>206 146</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7 711)</b>	<b>(7 711)</b>	<b>198 435</b>	<b>198 832</b>	<b>225 900</b>
<b>EXPENDITURE OTHER ITEMS</b>											
<b>Depreciation &amp; asset impairment</b>	<b>3 291</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6 816</b>	<b>6 816</b>	<b>10 107</b>	<b>3 895</b>	<b>12 965</b>
<b>Repairs and Maintenance by asset class</b>	<b>1 289</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(493)</b>	<b>(493)</b>	<b>796</b>	<b>1 314</b>	<b>1 372</b>
Infrastructure - Road transport	12	-	-	-	-	-	(2)	(2)	10	13	13
Infrastructure - Electricity	180	-	-	-	-	-	(57)	(57)	123	157	166
Infrastructure - Water	116	-	-	-	-	-	(69)	(69)	46	97	102
Infrastructure - Sanitation	7	-	-	-	-	-	63	63	70	8	8
Infrastructure - Other	270	-	-	-	-	-	(270)	(270)	-	228	228
Infrastructure	585	-	-	-	-	-	(335)	(335)	250	503	518
Community	5	-	-	-	-	-	10	10	15	5	5
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Other assets	698	-	-	-	-	-	(167)	(167)	531	806	849
<b>TOTAL EXPENDITURE OTHER ITEMS to be adjust</b>	<b>4 579</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6 324</b>	<b>6 324</b>	<b>10 903</b>	<b>5 209</b>	<b>14 337</b>
<b>% of capital exp on renewal of assets</b>	<b>0.0%</b>	<b>0.0%</b>							<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Renewal of existing assets as % of deprecn</b>	<b>0.0%</b>	<b>0.0%</b>							<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
<b>R&amp;M as a % of PPE</b>	<b>0.6%</b>	<b>0.0%</b>							<b>0.4%</b>	<b>0.7%</b>	<b>0.6%</b>
<b>Renewal and R&amp;M as a % of PPE</b>	<b>0.6%</b>	<b>0.0%</b>							<b>0.4%</b>	<b>0.7%</b>	<b>0.6%</b>

**Table 9: Asset Management (Table B9)**

**Table 10 – Basic service delivery measurement**

**NC076 Thembelihle - Table B10 Basic service delivery measurement -**

Description	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>Household service targets</b>											
<b>Water:</b>											
Piped water inside dwelling	2560							-	3	2560	2560
Piped water inside yard (but not in dwelling)								-	-		
Using public tap (at least min.service level)	1501							-	2	1501	1501
Other water supply (at least min.service level)								-	-		
<i>Minimum Service Level and Above sub-total</i>	4	-	-	-	-	-	-	-	4	4	4
Using public tap (< min.service level)								-	-		
Other water supply (< min.service level)								-	-		
No water supply								-	-		
<i>Below Minimum Servic Level sub-total</i>	-	-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>Sanitation/sewerage:</b>											
Flush toilet (connected to sewerage)	2229							-	2 229		
Flush toilet (with septic tank)								-	-	2229	2229
Chemical toilet								-	-		
Pit toilet (ventilated)	731							-	731		
Other toilet provisions (> min.service level)								-	-	731	731
<i>Minimum Service Level and Above sub-total</i>	2 960	-	-	-	-	-	-	-	2 960	2 960	2 960
Bucket toilet								-	-		
Other toilet provisions (< min.service level)								-	-		
No toilet provisions	1101							-	1 101	1101	1101
<i>Below Minimum Servic Level sub-total</i>	1 101	-	-	-	-	-	-	-	1 101	1 101	1 101
<b>Total number of households</b>	<b>4 061</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 061</b>	<b>4 061</b>	<b>4 061</b>
<b>Energy:</b>											
Electricity (at least min. service level)	740							-	740	740	740
Electricity - prepaid (> min.service level)	1820							-	1 820	1820	1820
<i>Minimum Service Level and Above sub-total</i>	2 560	-	-	-	-	-	-	-	2 560	2 560	2 560
Electricity (< min.service level)								-	-		
Electricity - prepaid (< min. service level)								-	-		
Other energy sources								-	-		
<i>Below Minimum Servic Level sub-total</i>	-	-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	<b>2 560</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 560</b>	<b>2 560</b>	<b>2 560</b>
<b>Refuse:</b>											
Removed at least once a week (min.service)	4061							-	4 061	4061	4061
<i>Minimum Service Level and Above sub-total</i>	4 061	-	-	-	-	-	-	-	4 061	4 061	4 061
Removed less frequently than once a week								-	-		
Using communal refuse dump								-	-		
Using own refuse dump								-	-		
Other rubbish disposal								-	-		
No rubbish disposal								-	-		
<i>Below Minimum Servic Level sub-total</i>	-	-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	<b>4 061</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 061</b>	<b>4 061</b>	<b>4 061</b>
<b>Households receiving Free Basic Service</b>											
Water (6 kilolitres per household per month)	2560							-	2 560	2560	2560
Sanitation (free minimum level service)	385							-	385	385	385
Electricity/other energy (50kwh per household per month)	385							-	385	385	385
Refuse (removed at least once a week)	385							-	385	385	385
<b>Cost of Free Basic Services provided (R'000)</b>											
Water (6 kilolitres per household per month)	33							-	33	33	33
Sanitation (free sanitation service)	34							-	34	34	34
Electricity/other energy (50kwh per household per month)	72							-	72	72	72
Refuse (removed once a week)	23							-	23	23	23
<b>Total cost of FBS provided (minimum social p</b>	<b>162</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>162</b>	<b>162</b>	<b>162</b>

<b>Highest level of free service provided</b>												
Property rates (R'000 value threshold)	15000							-	15 000	15000	15000	
Water (kilolitres per household per month)	6							-	6	6	6	
Sanitation (kilolitres per household per month)	0							-	-	0	0	
Sanitation (Rand per household per month)								-	-			
Electricity (kw per household per month)	50							-	50	50	50	
Refuse (average litres per week)	200							-	200	200	200	
<b>Revenue cost of free services provided (R'000)</b>												
Property rates (R15 000 threshold rebate)	324							-	324	340	340	
Property rates (other exemptions, reductions and	88							-	88	92	92	
Water	33							-	33	33	33	
Sanitation	34							-	34	34	34	
Electricity/other energy	72							-	72	72	72	
Refuse	23							-	23	23	23	
Municipal Housing - rental rebates								-	-			
Housing - top structure subsidies								-	-			
Other								-	-			
<b>Total revenue cost of free services provided (to</b>	<b>574</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>574</b>	<b>594</b>	<b>594</b>	

**Table 10: Basic service delivery measurement (Table B10)**

PART TWO

MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

a. Key financial indicators and ratios

NC076 Thembelihle - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks -

Description of financial indicator	Basis of calculation	2011/12	2012/13	2013/14	Budget Year 2014/15			Budget Year +1 2015/16	Budget Year +2 2016/17
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b><u>Borrowing Management</u></b>									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure		10.4%	9.8%	0.9%	0.0%	2.1%	0.9%	0.9%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Safety of Capital</u></b>									
Gearing	Long Term Borrowing/ Funds & Reserves		18.0%	17.8%	17.3%	0.0%	15.5%	13.3%	11.0%
<b><u>Liquidity</u></b>									
Current Ratio	Current assets/current liabilities	30.9%	31.6%	30.1%	33.1%	0.0%	47.7%	49.8%	56.8%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	30.9%	31.6%	29.8%	682.1%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities	17.2%	22.7%	26.4%	0.3	0.0	0.4	0.4	0.5
<b><u>Revenue Management</u></b>									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	96.6%	136.1%	117.8%	79.0%		78.0%	79.9%	79.4%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	136.1%	97.9%	83.4%	4.9%	0.0%	3.0%	2.7%	1.8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		5.0%	6.8%	0.0%	0.0%	0.0%	0.0%	0.0%

<b><u>Creditors Management</u></b>									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))					2.0%	3.0%	7.0%	
Creditors to Cash		354.7%	201.7%	296.3%	0.0%	180.9%	146.9%	118.2%	
<b><u>Other Indicators</u></b>									
Electricity Distribution Losses (2)	Total Volume Losses (kW)		37.2%	42.0%		25.0%	25.0%	25.0%	
	Total Cost of Losses (Rand '000)		5 192	6 595					
Water Distribution Losses (2)	Total Volume Losses (kℓ)		57.0%	52.0%		52.0%	45.0%	35.0%	
	Total Cost of Losses (Rand '000)		4 493	4 246	0				
Employee costs	Employee costs/(Total Revenue - capital revenue)		30.7%	41.9%	41.6%	0.0%	39.6%	40.3%	40.8%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)		4.6%	5.4%	2.5%	0.0%	1.6%	2.4%	2.4%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				7.2%	0.0%	21.1%	8.0%	23.6%
<b><u>IDP regulation financial viability indicators</u></b>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				6020.5%	0.0%	5958.8%	6083.1%	6447.2%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				2.3%	0.0%	2.3%	2.1%	1.8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		12.4%	15.0%	0.2	0.0	0.2	0.3	0.4

**Table 11: Performance Indicators & Benchmark (Supporting Table SB4)**



**TRANSFERS AND EXPENDITURE ON ALLOCATIONS AND GRANT PROGRAMMES**

**NC076 Thembelihle - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -**

Description	Budget Year 2014/15							Budget Year	Budget Year
	Original	Prior	Multi-year	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
	Budget	Adjusted	capital	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	7 A1	8 B	9 C	10 D	11 E	12 F		
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	<b>19 928</b>	-	-	-	1	1	<b>19 929</b>	<b>21 795</b>	<b>22 733</b>
Local Government Equitable Share	16 735					-	16 735	18 656	19 200
Finance Management	1 730					-	1 730	1 730	2 030
Municipal Systems Improvement	934					-	934	934	1 018
Municipal Infrastructure Grant (MIG)	529				1	1	530	475	485
Other transfers and grants [insert description]						-	-	-	-
<b>Provincial Government:</b>	<b>603</b>	-	-	-	-	-	<b>603</b>	<b>603</b>	<b>603</b>
Sport and Recreation	603					-	603	603	603
Other transfers and grants [insert description]						-	-	-	-
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
[insert description]						-	-	-	-
<b>Other grant providers:</b>	<b>1 000</b>	-	-	-	-	-	<b>1 000</b>	-	-
Various Grants	1 000					-	1 000	-	-
Other grant providers						-	-	-	-
<b>Total Operating Transfers and Grants</b>	<b>21 531</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>21 532</b>	<b>22 398</b>	<b>23 336</b>
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	<b>20 007</b>	-	-	-	(7 270)	(7 270)	<b>12 737</b>	<b>21 382</b>	<b>13 223</b>
Municipal Infrastructure Grant (MIG)	10 068				(2 800)	(2 800)	7 268	8 859	9 058
Regional Bulk Infrastructure	5 399					-	5 399	8 362	
Finance Management	70					-	70	70	70
Integrated National Electrification Programme	4 470				(4 470)	(4 470)	-	4 091	4 095
Other capital transfers/grants [insert desc]						-	-	-	-
<b>Provincial Government:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
DWA						-	-	-	-
Sports & Recreation						-	-	-	-
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
[insert description]						-	-	-	-
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Various Grants						-	-	-	-
Other grant providers						-	-	-	-
<b>Total Capital Transfers and Grants</b>	<b>20 007</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7 270)</b>	<b>(7 270)</b>	<b>12 737</b>	<b>21 382</b>	<b>13 223</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>41 538</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7 269)</b>	<b>(7 269)</b>	<b>34 269</b>	<b>43 780</b>	<b>36 559</b>

**Table 12: Transfer and grant receipts (Supporting Table SB7)**

NC076 Thembelihle - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme -

Description	Budget Year 2014/15							Budget Year	Budget Year
	Original	Prior	Multi-year	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
	Budget	Adjusted	capital	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	2	3	4	5	6	7		
	A	A1	B	C	D	E	F		
<b>EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:</b>									
<b>Operating expenditure of Transfers and Grants</b>									
<b>National Government:</b>	19 928	-	-	-	1	1	19 929	21 795	22 733
Local Government Equitable Share	16 735						16 735	18 656	19 200
Finance Management	1 730						1 730	1 730	2 030
Municipal Systems Improvement	934						934	934	1 018
Municipal Infrastructure Grant (MIG)	529				1	1	530	475	485
Other transfers and grants [insert description]									
<b>Provincial Government:</b>	603	-	-	-	-	-	603	603	603
Sport and Recreation	603						603	603	603
Other transfers and grants [insert description]									
<b>District Municipality:</b>	-	-	-	-	-	-	-	-	-
[insert description]									
<b>Other grant providers:</b>	1 000	-	-	-	-	-	1 000	-	-
Various Grants	1 000						1 000		
<b>Total operating expenditure of Transfers and Grants:</b>	21 531	-	-	-	1	1	21 532	22 398	23 336
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	20 007	-	-	-	(7 270)	(7 270)	12 737	21 382	13 223
Municipal Infrastructure Grant (MIG)	10 068				(2 800)	(2 800)	7 268	8 859	9 058
Regional Bulk Infrastructure	5 399						5 399	8 362	
Finance Management	70						70	70	70
Integrated National Electrification Programme	4 470				(4 470)	(4 470)	-	4 091	4 095
Other capital transfers/grants [insert desc]									
<b>Provincial Government:</b>	-	-	-	-	-	-	-	-	-
DWA									
Sports & Recreation									
<b>District Municipality:</b>	-	-	-	-	-	-	-	-	-
[insert description]									
<b>Other grant providers:</b>	-	-	-	-	-	-	-	-	-
Various Grants									
<b>Total capital expenditure of Transfers and Grants</b>	20 007	-	-	-	(7 270)	(7 270)	12 737	21 382	13 223
<b>Total capital expenditure of Transfers and Grants</b>	41 538	-	-	-	(7 269)	(7 269)	34 269	43 780	36 559

Table 13: Expenditure on allocations and grant programme (Supporting Table SB8)

## 14 MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW

NC076 Thembelihle - Supporting Table SB15 Adjustments Budget - monthly cash flow -

Monthly cash flows	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>															
<b>Cash Receipts By Source</b>															
Property rates	110	260	230	172	450	213	139	445	625	225	246	419	3 532	3 497	3 707
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	780	829	906	810	704	897	799	548	848	707	879	597	9 303	9 784	10 150
Service charges - water revenue	97	112	106	81	118	126	124	215	439	413	472	338	2 640	2 085	2 206
Service charges - sanitation revenue	91	76	72	87	79	117	78	146	158	255	148	41	1 348	1 436	1 520
Service charges - refuse	38	39	34	32	41	32	37	102	88	124	125	171	863	928	984
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	10	24	33	7	33	28	4	55	63	51	78	129	515	539	570
Interest earned - external investments	-	-	-	-	-	-	-	25	28	6	55	188	301	323	342
Interest earned - outstanding debtors	-	-	-	-	-	-	-	158	267	155	148	177	904	3 377	3 580
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	0	-	1	2	1	3	1	-	1 537	988	1 078	(0)	3 610	3 410	3 615
Licences and permits	12	24	13	17	10	11	10	2	2	2	5	76	184	266	282
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operational	8 423	1 334	-	1 300	3 046	3 002	-	2 237	741	501	949	(0)	21 532	22 398	23 336
Other revenue	-	416	-	-	-	-	-	15	31	-	-	(0)	461	1 176	1 458
<b>Cash Receipts by Source</b>	<b>9 559</b>	<b>3 114</b>	<b>1 395</b>	<b>2 508</b>	<b>4 482</b>	<b>4 429</b>	<b>1 192</b>	<b>3 946</b>	<b>4 826</b>	<b>3 427</b>	<b>4 182</b>	<b>2 135</b>	<b>45 194</b>	<b>49 219</b>	<b>51 749</b>
<b>Other Cash Flows by Source</b>															
Transfers receipts - capital	463	4 272	-	281	-	3 063	-	100	3 001	1 557	-	(0)	12 737	21 382	13 223
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>	<b>10 022</b>	<b>7 386</b>	<b>1 395</b>	<b>2 789</b>	<b>4 482</b>	<b>7 492</b>	<b>1 192</b>	<b>4 046</b>	<b>7 827</b>	<b>4 984</b>	<b>4 182</b>	<b>2 135</b>	<b>57 931</b>	<b>70 601</b>	<b>64 972</b>

<b>Cash Payments by Type</b>															
Employee related costs	1 632	1 619	1 700	1 592	1 805	2 334	1 875	1 030	1 037	1 037	1 470	1 469	18 601	21 049	22 465
Remuneration of councillors	126	154	154	126	126	126	191	191	491	291	291	352	2 619	2 532	2 694
Collection costs												-			
Interest paid	38	63	96		100	61						112	470		
Bulk purchases - Electricity	-	-	2	445	311	-		2 048	2 178	1 479	1 478	1 059	9 000	6 907	7 327
Bulk purchases - Water & Sewer	4	1	27	27	1	35	67	148				67	378	401	423
Other materials	21	37	65	51	182	56	54	148		38	46	100	796	1 314	1 273
Contracted services		11	20		14		26		25			66	161	171	179
Grants and subsidies paid - other municipalities												-			
Grants and subsidies paid - other	35	58	88	92	227	92	192		242		148	0	1 174	1 390	1 472
General expenses	188	411	504	406	615	297	648					283	3 352	2 390	2 784
<b>Cash Payments by Type</b>	<b>2 045</b>	<b>2 354</b>	<b>2 656</b>	<b>2 739</b>	<b>3 381</b>	<b>3 001</b>	<b>3 053</b>	<b>3 564</b>	<b>3 973</b>	<b>2 844</b>	<b>3 433</b>	<b>3 508</b>	<b>36 551</b>	<b>36 154</b>	<b>38 618</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	485	113	986	4 395	350	2 628		1 000		148		1 996	12 100	20 313	12 562
Repayment of borrowing	11	-	98	-	22	-			60			50	240	80	80
Other Cash Flows/Payments		2 415	3 798	681								149	7 043	11 987	10 413
<b>Total Cash Payments by Type</b>	<b>2 541</b>	<b>4 882</b>	<b>7 538</b>	<b>7 815</b>	<b>3 752</b>	<b>5 629</b>	<b>3 053</b>	<b>4 564</b>	<b>4 033</b>	<b>2 992</b>	<b>3 433</b>	<b>5 703</b>	<b>55 935</b>	<b>68 534</b>	<b>61 672</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>7 481</b>	<b>2 504</b>	<b>(6 143)</b>	<b>(5 025)</b>	<b>729</b>	<b>1 863</b>	<b>(1 862)</b>	<b>(518)</b>	<b>3 793</b>	<b>1 991</b>	<b>749</b>	<b>(3 568)</b>	<b>1 996</b>	<b>2 067</b>	<b>3 300</b>
Cash/cash equivalents at the month/year beginning:	8 406	15 887	18 392	12 248	7 223	7 953	9 816	7 954	7 436	11 230	13 221	13 970	8 406	10 402	12 469
Cash/cash equivalents at the month/year end:	15 887	18 392	12 248	7 223	7 953	9 816	7 954	7 436	11 230	13 221	13 970	10 402	10 402	12 469	15 769

**Table 14: Monthly targets for revenue and cash flow (Support Table SB15)**

# 15 COUNCILLOR AND BOARD MEMBER ALLOWANCES AND EMPLOYEE BENEFITS

NC076 Thembelihle - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

Summary of remuneration	Budget Year 2014/15									% change
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	
R thousands	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages	1 618						74	74	1 692	4.6%
Pension and UIF Contributions	243						(6)	(6)	236	-2.6%
Medical Aid Contributions	125						-	-	125	0.0%
Motor Vehicle Allowance	258						(7)	(7)	251	-2.6%
Cellphone Allowance	136						178	178	315	
Housing Allowances									-	
Other benefits and allowances									-	
<b>Sub Total - Councillors</b>	<b>2 380</b>	<b>-</b>					<b>239</b>	<b>239</b>	<b>2 619</b>	<b>10.0%</b>
<b>% increase</b>		<b>(0)</b>							<b>0</b>	
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages	1 932						(296)	(296)	1 636	-15.3%
Pension and UIF Contributions	263						(258)	(258)	5	-98.0%
Medical Aid Contributions									-	
Overtime									-	
Performance Bonus									-	
Motor Vehicle Allowance	540						(184)	(184)	355	-34.1%
Cellphone Allowance	40						(40)	(40)	-	
Housing Allowances									-	
Other benefits and allowances							0	0	0	
Payments in lieu of leave									-	
Long service awards									-	
Post-retirement benefit obligations									-	
<b>Sub Total - Senior Managers of Municipality</b>	<b>2 775</b>	<b>-</b>	<b>-</b>				<b>(778)</b>	<b>(778)</b>	<b>1 997</b>	<b>-28.0%</b>
<b>% increase</b>		<b>(0)</b>							<b>(0)</b>	
<b>Other Municipal Staff</b>										
Basic Salaries and Wages	12 695						(447)	(447)	12 248	-3.5%
Pension and UIF Contributions	2 330						(90)	(90)	2 240	-3.9%
Medical Aid Contributions	801						(165)	(165)	636	-20.6%
Overtime	1 042						119	119	1 162	11.5%
Performance Bonus	1 219						(197)	(197)	1 022	
Motor Vehicle Allowance	87						50	50	137	57.4%
Cellphone Allowance									-	
Housing Allowances	5						8	8	13	
Other benefits and allowances	93						(7)	(7)	86	
Payments in lieu of leave	212						313	313	525	147.8%
Long service awards	10						(5)	(5)	5	-50.0%
Post-retirement benefit obligations	55						81	81	137	146.7%
<b>Sub Total - Other Municipal Staff</b>	<b>18 550</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(340)</b>	<b>(340)</b>	<b>18 210</b>	<b>-1.8%</b>
<b>% increase</b>										
<b>Total Parent Municipality</b>	<b>23 705</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(879)</b>	<b>(879)</b>	<b>22 826</b>	<b>-3.7%</b>
<b>COUNCILLOR ALLOWANCES, EMPLOYEE REMUNERATION &amp; ENTITY REMUNERATION</b>	<b>28 860</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 418)</b>	<b>(1 418)</b>	<b>27 442</b>	<b>(0)</b>
<b>% increase</b>										
<b>TOTAL MANAGERS AND STAFF</b>	<b>21 325</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 118)</b>	<b>(1 118)</b>	<b>20 207</b>	<b>(0)</b>

Table 15: Councillor allowances and employee benefits (Support Table SB11)

## 17 RECONCILIATION OF IDP STRATEGIC OBJECTIVES AND CAPITAL BUDGET

NC076 Thembelihle - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget -

Municipal Vote/Capital project	Program/Project description	Project number	IDP Goal Code	Individually Approved Yes/No	Asset Class	Asset Sub-Class	Medium Term Revenue and Expenditure Framework						
							Budget Year 2014/15		Budget Year +1 2015/16		Budget Year +2 2016/17		
							Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	
<b>R thousand</b>			3	6	4	4							
Parent municipality:													
Budget & Treasury	Furniture & Equipment		H		Other Assets	Furniture and other office equipment	70	70	70			70	
Corporate Service	Furniture & Equipment		I		Other Assets	Furniture and other office equipment							
Planning and Development	Road project - Strydenburg		B		Infrastructure - Road transport	Roads, Pavements & Bridges			3 544			3 663	
Planning and Development	Road project - Steynville		B		Infrastructure - Road transport	Roads, Pavements & Bridges			5 316			5 395	
Planning and Development	Upgrading Bulk Water - Steynville		B		Infrastructure - Water	Water purification	687						
Planning and Development	Upgrading Upstruction Point - Hopetown		B		Infrastructure - Water	Reticulation	9 373	7 260					
Planning and Development	Waste		B		Infrastructure - Other	Waste Management							
Planning and Development	Sewerage Network		B		Infrastructure - Sanitation	Sewerage purification							
Planning and Development	MIG Unit		B		Other	Other	8	8					
Community and Social Services	Furniture & Equipment		E		Community	Libraries							
Electricity	Upgrading Network - Hopetown		A		Infrastructure - Electricity	Transmission & Reticulation	4 470		4 091			4 095	
Electricity	Furniture & Equipment		A		Other Assets	Furniture and other office equipment							
Water	Plant & Equipment		A		Other Assets	Plant & equipment							
Water	WC/WDM		A		Infrastructure - Water	Water purification	5 399	5 399	8 362				
Refuse	Upgrading of Vehicles		A		Other Assets	General vehicles	81						
Public Safety	Furniture & Equipment		D		Other Assets	Furniture and other office equipment	1 000						
Executive and Council	Furniture & Equipment		G		Other Assets	Furniture and other office equipment							
							<b>21 088</b>	<b>12 737</b>	<b>21 382</b>	<b>-</b>		<b>13 223</b>	

Table 16: Reconciliation of IDP strategic objective and budget (capital Expenditure) (Supporting Table SB19)

## Capital Expenditure by Asset class/Sub class

NC076 Thembelihle - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class -

Description	Budget Year 2014/15									Budget Year	Budget Year
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2015/16 Adjusted Budget	+2 2016/17 Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>											
<b>Infrastructure</b>	19 929	-	-	-	-	-	(7 270)	(7 270)	12 659	21 312	13 153
Infrastructure - Road transport	-	-	-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges	-	-	-	-	-	-	-	-	-	-	-
Storm water	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	4 470	-	-	-	-	-	(4 470)	(4 470)	-	4 091	4 095
Generation	-	-	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	4 470	-	-	-	-	-	(4 470)	(4 470)	-	4 091	4 095
Street Lighting	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water	15 459	-	-	-	-	-	(2 800)	(2 800)	12 659	17 221	9 058
Dams & Reservoirs	10 060	-	-	-	-	-	(2 800)	(2 800)	7 260	8 859	9 058
Water purification	-	-	-	-	-	-	-	-	-	-	-
Reticulation	5 399	-	-	-	-	-	-	-	5 399	8 362	-
<b>Other assets</b>	959	-	-	-	-	-	(881)	(881)	78	70	70
General vehicles	231	-	-	-	-	-	(231)	(231)	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment	300	-	-	-	-	-	(300)	(300)	-	-	-
Computers - hardware/equipment	-	-	-	-	-	-	-	-	-	-	-
Furniture and other office equipment	120	-	-	-	-	-	(50)	(50)	70	70	70
Civic Land and Buildings	-	-	-	-	-	-	-	-	-	-	-
Other Buildings	200	-	-	-	-	-	(200)	(200)	-	-	-
Other	108	-	-	-	-	-	(100)	(100)	8	-	-
<b>Agricultural assets</b>	-	-	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-	-	-
<b>Biological assets</b>	-	-	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-	-	-
<b>Intangibles</b>	200	-	-	-	-	-	(200)	(200)	-	-	-
Computers - software & programming	200	-	-	-	-	-	(200)	(200)	-	-	-
Other (list sub-class)	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets to be adjus</b>	<b>21 088</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(8 351)</b>	<b>(8 351)</b>	<b>12 737</b>	<b>21 382</b>	<b>13 223</b>

Table 17: Capital expenditure by Asset class/ sub class (Supporting Table 18(a))

# Certification that the adopted adjustment budget for 2014/15 is correctly captured and locked on the municipality's financial management system

(as requested by National Treasury in terms of section 74 of the MFMA, with reference to paragraph 6.3 of MFMA Budget Circular 59 dated 16 March 2012)

I, AM Mogale, in my capacity as accounting officer of the municipality, hereby certify that:

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

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

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

Print Name                    AM Mogale

Municipal manager of    Thembelihle Municipality NC076  
(name and demarcation code of municipality)

Signature                    \_\_\_\_\_

Date                            23/02/2015

This certificate must be submitted to National Treasury at the following email address:  
[lgdocuments@treasury.gov.za](mailto:lgdocuments@treasury.gov.za).

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



**EXCEL ADJUSTMENT BUDGET**