

**GA-SEGONYANA LOCAL  
MUNICIPALITY**



**MONTHLY BUDGET STATEMENT  
AUGUST 2014**



**TO: MUNICIPAL MANAGER  
COUNCIL**

**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 31 AUGUST 2014 (MONTHLY BUDGET STATEMENT - 2014/15 FINANCIAL YEAR)**

**1. PURPOSE**

The purpose of this report is to submit to the Council the statement of financial performance and the implementation of the 2014/15 budget of the Ga-Segonyana Local Municipality for the period ending 31 August 2014, in line with the statutory requirements of Section 71 of the Municipal Finance Management Act 2003.

**2. STRATEGIC OBJECTIVE**

The strategic objective of this report is to ensure good governance, financial viability and optimal institutional transformation with capacity to execute its mandate.

Section 71 of the MFMA requires that:

The Accounting Officer of a Municipality must no later than **10 working days** after the end of each month submit to the **Mayor of the Municipality**, and the relevant **National and Provincial treasury**, a statement in the prescribed format on the state of the municipality's budget reflecting certain particulars for that month and for the financial year up to the end of that month. For the reporting period ending 31 August 2014, ten working days reporting limit expires on the 12 September 2014.

**3. REPORT FOR THE PERIOD ENDING 31 AUGUST 2014**

3.1 The Statement of Financial Performance shown in Annexure A - Table

**NC452 Ga-Segonyana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August**

Description	Ref	2013/14	Budget Year 2014/15								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
<b>R thousands</b>											
<b>Revenue By Source</b>											
Property rates			33 537			920	28 700	17 744	10 956	62%	33 537
Property rates - penalties & collection charges									-		
Service charges - electricity revenue			82 144			4 025	7 268	13 685	(6 417)	-47%	82 144
Service charges - water revenue			21 941			1 283	2 453	3 655	(1 203)	-33%	21 941
Service charges - sanitation revenue			10 166			824	1 681	1 694	(13)	-1%	10 166
Service charges - refuse revenue			9 389			545	1 142	1 564	(422)	-27%	9 389
Service charges - other									-		
Rental of facilities and equipment			1 896			80	167	316	(149)	-47%	1 896
Interest earned - external investments			-						-		
Interest earned - outstanding debtors			1 139			282	507	190	317	167%	1 139
Dividends received									-		
Fines			4 301			99	270	716	(446)	-62%	4 301
Licences and permits			3 362			208	385	560	(175)	-31%	3 362
Agency services			1 573			127	250	262	(12)	-5%	1 573
Transfers recognised - operational			98 754			-	34 977	36 852	(1 876)	-5%	98 754
Other revenue			34 945			2 263	5 849	5 822	27	0%	34 945
Gains on disposal of PPE									-		
<b>Total Revenue (excluding capital transfers and contributions)</b>			-			10 656	83 648	83 061	587	1%	303 146
<b>Expenditure By Type</b>											
Employee related costs			85 703			6 490	12 337	13 413	(1 075)	-8%	85 703
Remuneration of councillors			6 602			558	1 115	1 100	15	1%	6 602
Debt impairment			505					84	(84)	-100%	505
Depreciation & asset impairment			37 639			-	-	6 271	(6 271)	-100%	37 639
Finance charges			2 964					494	(494)	-100%	2 964
Bulk purchases			60 766			7 830	7 830	12 153	(4 323)	-36%	60 766
Other materials									-		
Contracted services			7 740			596	1 192	1 289	(98)	-8%	7 740
Transfers and grants			3 336					556	(556)	-100%	3 336
Other expenditure			88 746			9 812	13 276	14 785	(1 509)	-10%	88 746
Loss on disposal of PPE									-		
<b>Total Expenditure</b>			-			25 287	35 749	50 144	(14 395)	-29%	294 001
<b>Surplus/(Deficit)</b>			-			(14 631)	47 899	32 917	14 982	0	9 146
Transfers recognised - capital			96 197			11 059	15 489	16 026	(537)	(0)	96 197
Contributions recognised - capital									-		
Contributed assets									-		
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>			-			(3 572)	63 388	48 943			105 342
Taxation									-		
<b>Surplus/(Deficit) after taxation</b>			-			(3 572)	63 388	48 943			105 342
Attributable to minorities											
<b>Surplus/(Deficit) attributable to municipality</b>			-			(3 572)	63 388	48 943			105 342
Share of surplus/ (deficit) of associate											
<b>Surplus/ (Deficit) for the year</b>			-			(3 572)	63 388	48 943			105 342

**The Major Operating Revenue variances against the budget are:**

- Property rates - Favourable variance of R10 956mil due to the higher property values following implementation of the new valuation roll as of 1 July 2014.
- Electricity revenue - Unfavourable variance of R6 417mil due to higher projected sales because of seasonal fluctuation.
- Interest earned - Outstanding debtors - favourable variance of R317 due to the over-projected on the interest revenue
- Transfer Recognised Operational - For Breakdown please refer to Annexure A Table SC7(1)

**The Major Operating Expenditure variances against budget are:**

- Employee Related Costs - Favourable variance of R1 075mil due to unfilled vacancies. ERC breakdown Refer to Annexure A Table SC8
- Debt Impairment - Only accounted for at year-end
- Depreciation - Only accounted for at year-end
- Finance Charges - Only accounted for at year-end
- Bulk Purchases - Unfavourable variance of R4 323mil due to seasonal fluctuation
- Contracted Services - Unfavourable variance of R98 due to under-projected
- Other Expenditure -Unfavourable variance of R1 509 due to under-projected and non-cash items only accounted for at year end

**3.2 Capital Expenditure Report - Annexure A - Table C5 and SC34a**

The Capital expenditure report shown in Annexure A has been prepared on the basis of the format required to be lodged electronically with National Treasury. The actual spending to date is 14.29% (R18 392mil).

It is anticipated that the expenditure pattern will improve as the year progress because the municipality is still engaged with the procurement processes in the first month of the year.

The Summary Report indicates the following:

DESCRIPTION	Budget 2014/15	YTD Actuals	YTD Budget	Variance
<b>Total Capital Expenditure</b>	<b>128 705</b>	<b>4 430</b>	<b>10 721</b>	<b>(6 291)</b>
<b>Capital Financing</b>				
National Government	96 197	15 489	16 026	(537)
Provincial Government				-
District Municipality				-
Other transfers and grants				-
<b>Transfers recognised - capital</b>	<b>96 197</b>	<b>15 489</b>	<b>16 026</b>	<b>(537)</b>
<b>Public contributions &amp; donations</b>	<b>20 000</b>		<b>16 026</b>	<b>(3 332)</b>
<b>Borrowing</b>	<b>3 705</b>		<b>617</b>	<b>(617)</b>
<b>Internally generated funds</b>	<b>8 803</b>	<b>2 903</b>	<b>1 467</b>	<b>1 436</b>
<b>Total Capital Funding</b>	<b>128 705</b>	<b>18 392</b>	<b>21 442</b>	<b>(3 051)</b>

### 3.3 Cash Flow Statement (CFS) (Annexure A – Table C7 and Table SC9)

The CFS report for the period ending 31 August 2014 indicates a closing balance (cash and cash equivalents) of R55 841 million which comprises of the following:

- Bank balance and cash R 2 081 million (Main Acc)
- Bank balance and cash R49 629 million (Call Acc)
- Bank balance and cash R0 031 million (TTS Acc)
- Bank balance and cash R4 100 million (Reservoir Acc)

- Ratepayers and other reflect a year to date amount of R49 533 million (R18 448 million favourable variance) compared to a year to date target of R31 085 million (an over collection of R18 448 million for the period).
- Operating grants and subsidies show a year to date amount of R39 909 million compared to a year to date target of R38 806 million (R1 103 million favourable variance) due to the housing grants money that was not budgeted and
- Capital grants and subsidies show a year to date amount of R41 905 million compared to a year to date target of R26 000 million (R15 905 million favourable variance)

**With regard to payments:**

- Suppliers and employee payments indicate a year to date amount of R73 926 million (R30 439 million unfavourable variance) compared to a target of R43 487 million due to over spending during the period.
- Capital payments indicate a year to date amount of R18 392 million (R8 417 million Unfavourable variance) compared to a target of R26 809 million due to under spending during the period.

### 3.4 Outstanding Debtors report (Annexure A – Table SC3)

The debtors report has been prepared on the basis of the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by debtor type. The summary report indicates that:

Total outstanding debtors as at 31 August 2014 amounts to R72 184 mil (Government: R17 631mil, Business: R14 475 mil, Households: R37 605 mil and Other: R2 473 mil).

## 4. FINANCIAL IMPLICATIONS

The report for the period ending 31 August 2014 indicates various financial risks which require monitoring:

- Achievement of the operating expenditure and revenue budget;
- Achievement of the capital expenditure budget and
- The management of our cash flow on a daily basis.

As at the end of August 2014 the operating revenue (excluding capital grants) and expenditure actual represented 27.59% and 12.15%, respectively of the annual budget. The outcome reflects a variance of 1% (favourable) and 29% (unfavourable) respectively. However, considering the under collection of debtors, under spending on capital projects, operating expenditure and the housing grants money that we received, expenditure has to be restrained to ensure a positive cash flow

The actual year to date capital expenditure until 31 August 2014 represents only 14.29% when compared to the benchmark projection of 16.65%, a variance of 2.36% for the year

## 5. RECOMMEND

That, in compliance with section 71 of the MFMA and in terms of Government Notice 32141 dated 17 April 2009, regarding the "Local Government: Municipal Finance Management Act 2003 Municipal Budget and Reporting Regulations":

- The Accounting Officer provides the Executive Mayor with the "In Year" report for August 2014; and
- In order to comply with Section 71(4) of the MFMA, the Accounting Officer ensure that this statement be submitted to National and Provincial Treasury, in both a signed document format and in electronic format.

# **ANNEXURE A**

**NC452 Ga-Segonyana - Table C1 Monthly Budget Statement Summary - M02 August**

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	33 537	-	920	28 700	17 744	10 956	62%	33 537
Service charges	-	123 640	-	6 677	12 544	20 598	(8 055)	-39%	123 640
Investment revenue	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	-	98 754	-	-	34 977	36 852	(1 876)	-5%	98 754
Other own revenue	-	47 215	-	3 059	7 428	7 866	(438)	-6%	47 215
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>303 146</b>	-	<b>10 656</b>	<b>83 648</b>	<b>83 061</b>	<b>587</b>	<b>1%</b>	<b>303 146</b>
Employee costs	-	85 703	-	6 490	12 337	13 413	(1 075)	-8%	85 703
Remuneration of Councillors	-	6 602	-	558	1 115	1 100	15	1%	6 602
Depreciation & asset impairment	-	37 639	-	-	-	6 271	(6 271)	-100%	37 639
Finance charges	-	2 964	-	-	-	494	(494)	-100%	2 964
Materials and bulk purchases	-	60 766	-	7 830	7 830	12 153	(4 323)	-36%	60 766
Transfers and grants	-	3 336	-	-	-	556	(556)	-100%	3 336
Other expenditure	-	96 991	-	10 408	14 468	16 159	(1 691)	-10%	96 991
<b>Total Expenditure</b>	-	<b>294 001</b>	-	<b>25 287</b>	<b>35 749</b>	<b>50 144</b>	<b>(14 395)</b>	<b>-29%</b>	<b>294 001</b>
<b>Surplus/(Deficit)</b>	-	<b>9 145</b>	-	<b>(14 631)</b>	<b>47 899</b>	<b>32 917</b>	<b>14 982</b>	<b>46%</b>	<b>9 145</b>
Transfers recognised - capital	-	96 197	-	11 059	15 489	16 026	(537)	-3%	96 197
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>105 342</b>	-	<b>(3 572)</b>	<b>63 388</b>	<b>48 943</b>	<b>14 445</b>	<b>30%</b>	<b>105 342</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	-	<b>105 342</b>	-	<b>(3 572)</b>	<b>63 388</b>	<b>48 943</b>	<b>14 445</b>	<b>30%</b>	<b>105 342</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	<b>128 705</b>	-	<b>13 962</b>	<b>18 392</b>	<b>21 442</b>	<b>(3 051)</b>	<b>-14%</b>	<b>128 705</b>
Capital transfers recognised	-	96 197	-	11 059	15 489	16 026	(537)	-3%	96 197
Public contributions & donations	-	20 000	-	-	-	3 332	(3 332)	-100%	20 000
Borrowing	-	3 705	-	-	-	617	(617)	-100%	3 705
Internally generated funds	-	8 803	-	2 903	2 903	1 467	1 436	98%	8 803
<b>Total sources of capital funds</b>	-	<b>128 705</b>	-	<b>13 962</b>	<b>18 392</b>	<b>21 442</b>	<b>(3 051)</b>	<b>-14%</b>	<b>128 705</b>
<b>Financial position</b>									
Total current assets	-	88 914	-	-	134 951				88 914
Total non current assets	-	1 164 648	-	-	19 184				1 164 648
Total current liabilities	-	29 976	-	-	30 793				29 976
Total non current liabilities	-	3 705	-	-	-				3 705
<b>Community wealth/Equity</b>	-	<b>1 219 881</b>	-	-	<b>123 342</b>				<b>1 219 881</b>
<b>Cash flows</b>									
Net cash from (used) operating	-	117 006	-	3 306	57 928	52 100	(5 828)	-11%	117 006
Net cash from (used) investing	-	(128 705)	-	(13 962)	(18 392)	(26 809)	(8 417)	31%	(128 705)
Net cash from (used) financing	-	(2 400)	-	13	(26)	(726)	(700)	96%	(2 400)
<b>Cash/cash equivalents at the month/year end</b>	-	<b>34 061</b>	-	-	<b>55 841</b>	<b>72 724</b>	<b>16 884</b>	<b>23%</b>	<b>2 232</b>
<b>Debtors &amp; creditors analysis</b>									
	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	8 666	18 722	1 664	1 445	41 687	-	-	-	72 184
<b>Creditors Age Analysis</b>									
Total Creditors	-	-	-	-	0	-	-	-	0

NC452 Ga-Segonyana - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M02 August

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue - Standard</b>										
<i>Governance and administration</i>		--	53 181	--	1 382	26 341	10 280	16 061	156%	53 181
Executive and council		--	12 752	--	--	4 678	2 465	2 213	90%	12 752
Budget and treasury office		--	40 071	--	1 353	21 550	7 746	13 804	178%	40 071
Corporate services		--	358	--	30	113	69	44	63%	358
<i>Community and public safety</i>		--	12 841	--	504	1 282	2 482	(1 201)	-48%	12 841
Community and social services		--	1 420	--	6	87	275	(188)	-68%	1 420
Sport and recreation		--	1 961	--	71	206	379	(173)	-46%	1 961
Public safety		--	9 424	--	427	977	1 822	(845)	-46%	9 424
Housing		--	--	--	--	--	--	--	--	--
Health		--	36	--	1	11	7	4	64%	36
<i>Economic and environmental services</i>		--	38 612	--	484	2 396	7 464	(5 067)	-68%	38 612
Planning and development		--	25 209	--	484	2 170	4 873	(2 703)	-55%	25 209
Road transport		--	13 403	--	--	227	2 591	(2 364)	-91%	13 403
Environmental protection		--	--	--	--	--	--	--	--	--
<i>Trading services</i>		--	294 708	--	19 345	60 839	56 967	3 872	7%	294 708
Electricity		--	120 498	--	5 946	24 400	23 292	1 108	5%	120 498
Water		--	126 521	--	11 938	23 413	24 456	(1 043)	-4%	126 521
Waste water management		--	21 271	--	914	5 149	4 112	1 037	25%	21 271
Waste management		--	26 420	--	546	7 876	5 107	2 770	54%	26 420
<i>Other</i>	4	--	--	--	--	--	--	--	--	--
<b>Total Revenue - Standard</b>	2	--	399 343	--	21 715	90 858	77 193	13 665	18%	399 343
<b>Expenditure - Standard</b>										
<i>Governance and administration</i>		--	64 594	--	5 567	9 847	10 761	(915)	-9%	--
Executive and council		--	19 120	--	1 771	2 915	3 185	(270)	-8%	--
Budget and treasury office		--	28 335	--	1 973	3 868	4 721	(853)	-18%	--
Corporate services		--	17 139	--	1 823	3 063	2 855	208	7%	--
<i>Community and public safety</i>		--	41 518	--	3 128	5 811	6 917	(1 106)	-16%	--
Community and social services		--	14 676	--	1 311	2 344	2 445	(101)	-4%	--
Sport and recreation		--	10 558	--	685	1 342	1 759	(417)	-24%	--
Public safety		--	16 029	--	1 136	2 120	2 670	(551)	-21%	--
Housing		--	--	--	--	--	--	--	--	--
Health		--	256	--	(5)	6	43	(37)	-86%	--
<i>Economic and environmental services</i>		--	38 665	--	2 831	4 475	6 442	(1 967)	-31%	--
Planning and development		--	14 328	--	1 987	2 666	2 387	279	12%	--
Road transport		--	24 336	--	843	1 809	4 054	(2 246)	-55%	--
Environmental protection		--	--	--	--	--	--	--	--	--
<i>Trading services</i>		--	149 224	--	13 762	15 617	24 861	(9 244)	-37%	--
Electricity		--	80 356	--	8 682	9 048	13 387	(4 339)	-32%	--
Water		--	47 979	--	3 710	3 903	7 993	(4 090)	-51%	--
Waste water management		--	4 724	--	249	472	787	(315)	-40%	--
Waste management		--	16 164	--	1 121	2 194	2 693	(499)	-19%	--
<i>Other</i>		--	--	--	--	--	--	--	--	--
<b>Total Expenditure - Standard</b>	3	--	294 001	--	25 287	35 749	48 980	(13 231)	-27%	--
<b>Surplus/ (Deficit) for the year</b>		--	105 342	--	(3 572)	55 109	28 212	26 896	95%	399 343



NC452 Ga-Segonyana - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August

Vote Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - EXECUTIVE & COUNCIL		-	12 752	-	-	4 678	2 465	2 213	89.8%	-
Vote 2 - BUDGET & TREASURY		-	40 071	-	1 353	21 550	7 746	13 804	178.2%	-
Vote 3 - CORPORATE SERVICES		-	358	-	30	113	69	44	63.4%	-
Vote 4 - PLANNING & DEVELOPMENT		-	25 209	-	484	2 170	4 873	(2 703)	-55.5%	-
Vote 5 - HEALTH		-	36	-	1	11	7	4	64.5%	-
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	1 420	-	6	87	275	(188)	-68.3%	-
Vote 7 - PUBLIC SAFETY		-	9 424	-	427	977	1 822	(845)	-46.4%	-
Vote 8 - WASTE WATER MANAGEMENT		-	21 271	-	914	5 149	4 112	1 037	25.2%	-
Vote 9 - ROAD TRANSPORT		-	13 403	-	-	227	2 591	(2 364)	-91.2%	-
Vote 10 - WATER		-	126 521	-	11 938	23 413	24 456	(1 043)	-4.3%	-
Vote 11 - Electricity		-	120 498	-	5 946	24 400	23 292	1 108	4.8%	-
Vote 12 - WASTE MANAGEMENT		-	26 420	-	546	7 876	5 107	2 770	54.2%	-
Vote 13 - SPORTS & RECREATION		-	1 961	-	71	206	379	(173)	-45.6%	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	-	<b>399 343</b>	-	<b>21 715</b>	<b>90 858</b>	<b>77 193</b>	<b>13 665</b>	<b>17.7%</b>	-
<b>Expenditure by Vote</b>	1									
Vote 1 - EXECUTIVE & COUNCIL		-	19 120	-	1 771	2 915	3 185	(270)	-8.5%	-
Vote 2 - BUDGET & TREASURY		-	28 335	-	1 973	3 868	4 721	(853)	-18.1%	-
Vote 3 - CORPORATE SERVICES		-	17 139	-	1 823	3 063	2 855	208	7.3%	-
Vote 4 - PLANNING & DEVELOPMENT		-	14 328	-	1 987	2 666	2 387	279	11.7%	-
Vote 5 - HEALTH		-	256	-	(5)	6	43	(37)	-86.3%	-
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	14 676	-	1 311	2 344	2 445	(101)	-4.1%	-
Vote 7 - PUBLIC SAFETY		-	16 029	-	1 136	2 120	2 670	(551)	-20.6%	-
Vote 8 - WASTE WATER MANAGEMENT		-	4 724	-	249	472	787	(315)	-40.0%	-
Vote 9 - ROAD TRANSPORT		-	24 336	-	843	1 809	4 054	(2 246)	-55.4%	-
Vote 10 - WATER		-	47 979	-	3 710	3 903	7 993	(4 090)	-51.2%	-
Vote 11 - Electricity		-	80 356	-	8 682	9 048	13 387	(4 339)	-32.4%	-
Vote 12 - WASTE MANAGEMENT		-	16 164	-	1 121	2 194	2 693	(499)	-18.5%	-
Vote 13 - SPORTS & RECREATION		-	10 558	-	685	1 342	1 759	(417)	-23.7%	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	-	<b>294 001</b>	-	<b>25 287</b>	<b>35 749</b>	<b>48 980</b>	<b>(13 231)</b>	<b>-27.0%</b>	-
<b>Surplus/ (Deficit) for the year</b>	2	-	<b>105 342</b>	-	<b>(3 572)</b>	<b>55 109</b>	<b>28 212</b>	<b>26 896</b>	<b>95.3%</b>	-

NC452 Ga-Segonyana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	Ref	2013/14	Budget Year 2014/15										
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast			
<b>R thousands</b>													
<b>Revenue By Source</b>													
Property rates			33 537			920	28 700	17 744	10 956	62%	33 537		
Property rates - penalties & collection charges									-				
Service charges - electricity revenue			82 144			4 025	7 268	13 685	(6 417)	-47%	82 144		
Service charges - water revenue			21 941			1 283	2 453	3 655	(1 203)	-33%	21 941		
Service charges - sanitation revenue			10 166			824	1 681	1 694	(13)	-1%	10 166		
Service charges - refuse revenue			9 389			545	1 142	1 564	(422)	-27%	9 389		
Service charges - other									-				
Rental of facilities and equipment			1 896			80	167	316	(149)	-47%	1 896		
Interest earned - external investments			-						317	167%	-		
Interest earned - outstanding debtors			1 139			282	507	190	-		1 139		
Dividends received									-				
Fines			4 301			99	270	716	(446)	-62%	4 301		
Licences and permits			3 362			208	385	560	(175)	-31%	3 362		
Agency services			1 573			127	250	262	(12)	-5%	1 573		
Transfers recognised - operational			98 754			-	34 977	36 852	(1 876)	-5%	98 754		
Other revenue			34 945			2 263	5 849	5 822	27	0%	34 945		
Gains on disposal of PPE									-				
<b>Total Revenue (excluding capital transfers and contributions)</b>			<b>-</b>			<b>303 146</b>	<b>-</b>	<b>10 656</b>	<b>83 648</b>	<b>83 061</b>	<b>587</b>	<b>1%</b>	<b>303 146</b>
<b>Expenditure By Type</b>													
Employee related costs			85 703			6 490	12 337	13 413	(1 075)	-8%	85 703		
Remuneration of councillors			6 602			558	1 115	1 100	15	1%	6 602		
Debt impairment			505					84	(84)	-100%	505		
Depreciation & asset impairment			37 639			-	-	6 271	(6 271)	-100%	37 639		
Finance charges			2 964					494	(494)	-100%	2 964		
Bulk purchases			60 766			7 830	7 830	12 153	(4 323)	-36%	60 766		
Other materials									-				
Contracted services			7 740			596	1 192	1 289	(98)	-8%	7 740		
Transfers and grants			3 336					556	(556)	-100%	3 336		
Other expenditure			88 746			9 812	13 276	14 785	(1 509)	-10%	88 746		
Loss on disposal of PPE									-				
<b>Total Expenditure</b>			<b>-</b>			<b>294 001</b>	<b>-</b>	<b>25 287</b>	<b>35 749</b>	<b>50 144</b>	<b>(14 395)</b>	<b>-29%</b>	<b>294 001</b>
<b>Surplus/(Deficit)</b>			<b>-</b>			<b>9 145</b>	<b>-</b>	<b>(14 631)</b>	<b>47 899</b>	<b>32 917</b>	<b>14 982</b>	<b>0</b>	<b>9 145</b>
Transfers recognised - capital						96 197		11 059	15 489	16 026	(537)	(0)	96 197
Contributions recognised - capital													
Contributed assets													
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>			<b>-</b>			<b>105 342</b>	<b>-</b>	<b>(3 572)</b>	<b>63 388</b>	<b>48 943</b>			<b>105 342</b>
Taxation													
<b>Surplus/(Deficit) after taxation</b>			<b>-</b>			<b>105 342</b>	<b>-</b>	<b>(3 572)</b>	<b>63 388</b>	<b>48 943</b>			<b>105 342</b>
Attributable to minorities													
<b>Surplus/(Deficit) attributable to municipality</b>			<b>-</b>			<b>105 342</b>	<b>-</b>	<b>(3 572)</b>	<b>63 388</b>	<b>48 943</b>			<b>105 342</b>
Share of surplus/ (deficit) of associate													
<b>Surplus/ (Deficit) for the year</b>			<b>-</b>			<b>105 342</b>	<b>-</b>	<b>(3 572)</b>	<b>63 388</b>	<b>48 943</b>			<b>105 342</b>

NC452 Ga-Segonyana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M02 August

Vote Description	Ref	2013/14		Budget Year 2014/15						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Multi-Year expenditure appropriation</b>	<b>2</b>									
Vote 1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - BUDGET & TREASURY		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - PLANNING & DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 5 - HEALTH		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-
Vote 8 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 9 - ROAD TRANSPORT		-	-	-	-	-	-	-	-	-
Vote 10 - WATER		-	-	-	-	-	-	-	-	-
Vote 11 - Electricity		-	-	-	-	-	-	-	-	-
Vote 12 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 13 - SPORTS & RECREATION		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	<b>4,7</b>	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	<b>2</b>									
Vote 1 - EXECUTIVE & COUNCIL		-	1 050	-	3	3	175	(172)	-98%	1 050
Vote 2 - BUDGET & TREASURY		-	536	-	3	3	89	(86)	-97%	536
Vote 3 - CORPORATE SERVICES		-	765	-	-	-	127	(127)	-100%	765
Vote 4 - PLANNING & DEVELOPMENT		-	10 085	-	3 218	3 461	1 680	1 781	106%	10 085
Vote 5 - HEALTH		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	1 994	-	-	-	332	(332)	-100%	1 994
Vote 7 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-
Vote 8 - WASTE WATER MANAGEMENT		-	-	-	91	91	-	91	#DIV/0!	-
Vote 9 - ROAD TRANSPORT		-	15 637	-	-	-	2 605	(2 605)	-100%	15 637
Vote 10 - WATER		-	97 638	-	10 647	14 833	16 267	(1 433)	-9%	97 638
Vote 11 - Electricity		-	1 000	-	-	-	167	(167)	-100%	1 000
Vote 12 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 13 - SPORTS & RECREATION		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	<b>4</b>	-	128 705	-	13 962	18 392	21 442	(3 051)	-14%	128 705
<b>Total Capital Expenditure</b>		-	128 705	-	13 962	18 392	21 442	(3 051)	-14%	128 705
<b>Capital Expenditure - Standard Classification</b>										
<i>Governance and administration</i>		-	2 351	-	6	6	392	(386)	-98%	2 351
Executive and council		-	1 050	-	3	3	175	(172)	-98%	1 050
Budget and treasury office		-	536	-	3	3	89	(86)	-97%	536
Corporate services		-	765	-	-	-	127	(127)	-100%	765
<i>Community and public safety</i>		-	1 994	-	-	-	332	(332)	-100%	1 994
Community and social services		-	1 994	-	-	-	332	(332)	-100%	1 994
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	25 722	-	3 218	3 461	4 285	(824)	-19%	25 722
Planning and development		-	10 085	-	3 218	3 461	1 680	1 781	106%	10 085
Road transport		-	15 637	-	-	-	2 605	(2 605)	-100%	15 637
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	98 638	-	10 737	14 924	16 433	(1 509)	-9%	98 638
Electricity		-	1 000	-	-	-	167	(167)	-100%	1 000
Water		-	97 638	-	10 647	14 833	16 267	(1 433)	-9%	97 638
Waste water management		-	-	-	91	91	-	91	#DIV/0!	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard Classification</b>	<b>3</b>	-	128 705	-	13 962	18 392	21 442	(3 051)	-14%	128 705
<b>Funded by:</b>										
National Government		-	96 197	-	11 059	15 489	16 026	(537)	-3%	96 197
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	96 197	-	11 059	15 489	16 026	(537)	-3%	96 197
Public contributions & donations	5	-	20 000	-	-	-	3 332	(3 332)	-100%	20 000
Borrowing	6	-	3 705	-	-	-	617	(617)	-100%	3 705
Internally generated funds		-	8 803	-	2 903	2 903	1 436	1 436	98%	8 803
<b>Total Capital Funding</b>		-	128 705	-	13 962	18 392	21 442	(3 051)	-14%	128 705

**References**

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment
3. Capital expenditure by standard classification must reconcile to the total of multi-year and single year appropriations
4. Include expenditure on investment property, intangible and biological assets
5. Must reconcile to Monthly Budget Statement Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

NC452 Ga-Segonyana - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description	Ref	2013/14	Budget Year 2014/15				
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast	
<b>R thousands</b>	1						
<b>ASSETS</b>							
<b>Current assets</b>							
Cash			34 061		55 841	34 061	
Call investment deposits			-			-	
Consumer debtors			28 286		72 184	28 286	
Other debtors			4 770		4 770	4 770	
Current portion of long-term receivables			271			271	
Inventory			21 527		2 156	21 527	
<b>Total current assets</b>			-	88 914	-	134 951	88 914
<b>Non current assets</b>							
Long-term receivables			465			465	
Investments							
Investment property			704		704	704	
Investments in Associate							
Property, plant and equipment			1 161 800		18 392	1 161 800	
Agricultural							
Biological assets			1 585			1 585	
Intangible assets			93		89	93	
Other non-current assets							
<b>Total non current assets</b>			-	1 164 648	-	19 184	1 164 648
<b>TOTAL ASSETS</b>			-	1 253 562	-	154 135	1 253 562
<b>LIABILITIES</b>							
<b>Current liabilities</b>							
Bank overdraft							
Borrowing			2 400			2 400	
Consumer deposits			2 562			2 562	
Trade and other payables			24 535		30 793	24 535	
Provisions			479			479	
<b>Total current liabilities</b>			-	29 976	-	30 793	29 976
<b>Non current liabilities</b>							
Borrowing			3 705			3 705	
Provisions							
<b>Total non current liabilities</b>			-	3 705	-	-	3 705
<b>TOTAL LIABILITIES</b>			-	33 681	-	30 793	33 681
<b>NET ASSETS</b>	2		-	1 219 881	-	123 342	1 219 881
<b>COMMUNITY WEALTH/EQUITY</b>							
Accumulated Surplus/(Deficit)				1 219 881		123 342	1 219 881
Reserves							
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2		-	1 219 881	-	123 342	1 219 881

NC452 Ga-Segonyana - Table C7 Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	2013/14	Budget Year 2014/15								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
<b>R thousands</b>											
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Ratepayers and other			177 227		38 007	49 533	31 085	18 448	59%	177 227	
Government - operating			98 754		1 632	39 909	38 806	1 103	3%	98 754	
Government - capital			96 197		8 884	41 905	26 000	15 905	61%	96 197	
Interest			1 082		282	507	190	317	167%	1 082	
Dividends								-			
<b>Payments</b>											
Suppliers and employees			(253 290)		(45 499)	(73 926)	(43 487)	30 439	-70%	(253 290)	
Finance charges			(2 964)				(494)	(494)	100%	(2 964)	
Transfers and Grants								-			
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>			-	117 006	-	3 306	57 928	52 100	(5 828)	-11%	117 006
<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			(128 705)		(13 962)	(18 392)	(26 809)	(8 417)	31%	(128 705)	
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>			-	(128 705)	-	(13 962)	(18 392)	(26 809)	(8 417)	31%	(128 705)
<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			(2 400)		13	(26)	(726)	(700)	96%	(2 400)	
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>			-	(2 400)	-	13	(26)	(726)	(700)	96%	(2 400)
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>			-	(14 099)	-	(10 643)	39 510	24 565		(14 099)	
Cash/cash equivalents at beginning:			48 159				16 330	48 159		16 330	
Cash/cash equivalents at month/year end:			34 061				55 841	72 724		2 232	

## ANNEXURE B

### Main Tables

C1-Sum  
C2-FinPer Sc  
C3 -FinPer V  
C4-FinPer RE  
C5-Capex  
C6-FinPos  
C7-Cflow

### Consolidated Monthly Budget Statements

Summary  
Financial Performance(standard classification)  
Financial Performance(Revenue and Expenditure by Municipal Vote)  
Financial Performance(Revenue and Expenditure  
Capital Expenditure  
Financial Position  
Cash Flow

### Supporting Tables

SC1  
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SC4  
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SC13a  
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SC13c  
SC13d

Material variance explanations  
Aged Debtors  
Aged Creditors  
Transfer and grants Receipts  
Transfer and grants Expenditure  
Councilors and Staff Benefits  
Actual and revised targets for cash receipts  
Capital Expenditure Trend  
Capex on new assets by assets classification  
Capex on renewal of existing assets  
Expenditure on repairs and maintenance  
Depreciation by assets classification

NC452 Ga-Segonyana - Supporting Table SC1 Material variance explanations - M02 August

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	<b>R thousands</b>			
1	<b>Revenue By Source</b>			
	Property Rates	10 956	Exceeding target: higher property values following implementation of the new valuation roll as of 1 July 2014	No Remedial Steps required
	Service charges - electricity revenue	(6 417)	Seasonal Fluctuation	No Remedial Steps required
	Service charges - water revenue	(1 203)	Over Projected	
	Service charges - sanitation revenue	(13)	Over Projected	
	Service charges - refuse revenue	(422)	Over Projected	
	Rental of facilities and equipment	(149)	Low Demand	No Remedial Steps required
	Interest earned - outstanding debtors	317	Late Payments	No Remedial Steps required
	Fines	(446)	Less traffic fines collected	
	Licences and permits	(175)	Over Projected	
	Transfers recognised - operational	(1 876)	Equitable shares received in advance	
	Other revenue	27	On target	No Remedial Steps required
2	<b>Expenditure By Type</b>			
	Employee related costs	(1 075)	Unfilled Positions	Positions to be filled
	Debt impairment	(84)	No debts written off	
	Depreciation & asset impairment	(6 271)	accounted for only for at year end	
	Finance charges	(494)	accounted for only for at year end	
	Bulk purchases	(4 323)	Seasonal Fluctuation	
	Contracted services	(98)	Under-spending	Need to accelerate the spending
	Other expenditure	(1 509)	Under-spending	Need to accelerate the spending
3	<b>Capital Expenditure</b>			
	Capital Projects in total	(3 051)	Slow spending and implementation of projects	Need to accelerate the spending
4	<b>Financial Position</b>			
5	<b>Cash Flow</b>			
	Ratepayers and other	18 448	Over collection	Need to accelerate the collection
	Government - operating	1 103	Equitable shares received in advance	No Remedial Steps required
	Suppliers and employees	30 439	Over-spending	
6	<b>Measureable performance</b>			
7	<b>Municipal Entities</b>			

NC452 Ga-Segonyana - Supporting Table SC2 Monthly Budget Statement - performance indicators - M02 August

Description of financial indicator	Basis of calculation	Ref	2013/14	Budget Year 2014/15			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>Borrowing Management</b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	13.8%	0.0%	0.0%	3.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	2.9%	0.0%	0.0%	2.9%
<b>Safety of Capital</b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	2.5%	0.0%	25.0%	2.5%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Liquidity</b>							
Current Ratio	Current assets/current liabilities	1	0.0%	296.6%	0.0%	438.2%	296.6%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	113.6%	0.0%	181.3%	113.6%
<b>Revenue Management</b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0.0%	11.1%	0.0%	92.0%	11.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Creditors Management</b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b>Funding of Provisions</b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b>Other Indicators</b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		0.0%	28.3%	0.0%	14.7%	28.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	11.3%	0.0%	6.0%	11.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue		0.0%	13.4%	0.0%	0.0%	3.2%
<b>IDP regulation financial viability indicators</b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						



NC452 Ga-Segonyana - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

Description	NT Code	Budget Year 2014/15										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy		
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 DYS-1 Yr	Over 1Yr	Total	Total over 90 days				
<b>R thousands</b>															
<b>Debtors Age Analysis By Income Source</b>															
Trade and Other Receivables from Exchange Transactions - Water	1200	1 292	469	189	218	2 018							4 186	2 237	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4 138	1 571	591	421	3 444							10 165	3 866	
Receivables from Non-exchange Transactions - Property Rates	1400	945	15 535	-	184	14 627							31 291	14 811	
Receivables from Exchange Transactions - Waste Water Management	1500	797	395	293	248	8 692							10 425	8 940	
Receivables from Exchange Transactions - Waste Management	1600	466	235	163	142	5 394							6 400	5 536	
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-							-	-	
Interest on Arrear Debtor Accounts	1810	240	183	91	89	2 502							3 104	2 590	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820														
Other	1900	769	334	338	142	5 009							6 612	5 152	
<b>Total By Income Source</b>	<b>2000</b>	<b>8 666</b>	<b>18 722</b>	<b>1 664</b>	<b>1 445</b>	<b>41 687</b>							<b>72 184</b>	<b>43 133</b>	
<b>2013/14 - totals only</b>															
<b>Debtors Age Analysis By Customer Group</b>															
Organs of State	2200	504	9 061	570	294	7 203							17 631	7 497	
Commercial	2300	4 414	2 651	377	303	6 730							14 475	7 033	
Households	2400	3 552	6 307	656	782	26 308							37 605	27 090	
Other	2500	196	703	61	66	1 447							2 473	1 514	
<b>Total By Customer Group</b>	<b>2600</b>	<b>8 666</b>	<b>18 722</b>	<b>1 664</b>	<b>1 445</b>	<b>41 687</b>							<b>72 184</b>	<b>43 133</b>	

NC452 Ga-Segonyana - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description	NT Code	Budget Year 2014/15								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
<b>R thousands</b>										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100									-
Bulk Water	0200									-
PAYE deductions	0300									-
VAT (output less input)	0400									-
Pensions / Retirement deductions	0500									-
Loan repayments	0600									-
Trade Creditors	0700					0				0
Auditor General	0800									-
Other	0900									-
<b>Total By Customer Type</b>	<b>1000</b>	-	-	-	-	0	-	-	-	0

NC452 Ga-Segonyana - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
R thousands									
<u>Municipality</u>									
Municipality sub-total					-		-	-	-
<u>Entities</u>									
Entities sub-total					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>				-		-	-	-

NC452 Ga-Segonyana - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		-	98 526	-	1 334	39 118	37 784	-		98 526
Local Government Equitable Share			86 992		-	34 434	34 434	-		86 992
Finance Management			1 600		-	1 600	1 600			1 600
Municipal Systems Improvement			934		934					934
Water Services Operating Subsidy			7 000		-	1 750	1 750			7 000
EPWP Incentive			1 000		400	400				1 000
Integrated National Electrification Programme	3		1 000					-		1 000
								-		
								-		
								-		
Other transfers and grants [insert description]								-		
<b>Provincial Government:</b>		-	1 228	-	-	-	-	-		1 228
								-		
								-		
								-		
Library	4		1 228					-		1 228
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
<b>Other grant providers:</b>		-	-	-	298	791	-	791	#DIV/0!	-
ACIP WATER								-		
HOUSING					298	791		-		
								-		
								-		
<b>Total Operating Transfers and Grants</b>	5	-	99 754	-	1 632	39 909	37 784	791	2.1%	99 754
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	95 197	-	8 884	41 905	41 905	-		95 197
Municipal Infrastructure Grant (MIG)			51 027			29 479	29 479	-		51 027
Regional Bulk Infrastructure			30 000		8 884	8 884	8 884			30 000
Rural Households Infrastructure								-		
								-		
								-		
Municipal Water Infrastructure Grant			14 170		-	3 542	3 542	-		14 170
<b>Provincial Government:</b>		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
								-		
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
								-		
<b>Total Capital Transfers and Grants</b>	5	-	95 197	-	8 884	41 905	41 905	-		95 197
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	194 951	-	10 516	81 814	79 689	791	1.0%	194 951

NC452 Ga-Segonyana - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		-	98 526	-	-	34 934	39 646	(4 712)	-11.9%	98 526
Local Government Equitable Share			86 992		-	34 434	34 434	-		86 992
Finance Management			1 600		-	47	723	(676)	-93.5%	1 600
Municipal Systems Improvement			934		-		422	(422)	-100.0%	934
Water Services Operating Subsidy			7 000		-	453	3 163	(2 710)	-85.7%	7 000
EPWP Incentive			1 000				452	(452)	-100.0%	1 000
Integrated National Electrification Programme			1 000				452	(452)	-100.0%	1 000
Other transfers and grants [insert description]								-		
Provincial Government:		-	1 228	-	-	43	555	(512)	-92.3%	1 228
								-		
								-		
								-		
Library			1 228		-	43	555	(512)	-92.3%	1 228
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	-	556	556	-	556	#DIV/0!	-
ACIP WATER								-		
HOUSING					556	556		556	#DIV/0!	
<b>Total operating expenditure of Transfers and Grants:</b>		-	99 754	-	556	35 532	40 201	(4 669)	-11.6%	99 754
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		-	95 197	-	11 209	15 489	9 977	5 512	55.3%	95 197
Municipal Infrastructure Grant (MIG)			51 027		895	5 175	5 348	(173)	-3.2%	51 027
Regional Bulk Infrastructure			30 000		8 884	8 884	3 144	5 740	182.6%	30 000
Rural Households Infrastructure					344	344		344	#DIV/0!	
								-		
Municipal Water Infrastructure Grant			14 170		1 086	1 086	1 485	(399)	-26.9%	14 170
Provincial Government:		-	-	-	-	-	-	-		-
								-		
								-		
District Municipality:		-	-	-	-	-	-	-		-
								-		
								-		
Other grant providers:		-	-	-	-	-	-	-		-
								-		
<b>Total capital expenditure of Transfers and Grants</b>		-	95 197	-	11 209	15 489	9 977	5 512	55.3%	95 197
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	194 951	-	11 765	51 021	50 178	844	1.7%	194 951

NC452 Ga-Segonyana - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M02 August

Description	Ref	Budget Year 2014/15				
		Approved Rollover 2013/14	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
<b>EXPENDITURE</b>						
<b>Operating expenditure of Approved Roll-overs</b>						
National Government:		-	-	-	-	
Local Government Equitable Share					-	
Finance Management					-	
Municipal Systems Improvement					-	
Water Services Operating Subsidy					-	
EPWP Incentive					-	
Integrated National Electrification Programme					-	
Other transfers and grants [insert description]					-	
Provincial Government:		-	-	-	-	
Library					-	
District Municipality:		-	-	-	-	
[insert description]					-	
Other grant providers:		-	-	-	-	
ACIP WATER					-	
<b>Total operating expenditure of Approved Roll-overs</b>		-	-	-	-	
<b>Capital expenditure of Approved Roll-overs</b>						
National Government:		-	-	-	-	
Municipal Infrastructure Grant (MIG)					-	
Municipal Water Infrastructure Grant					-	
Provincial Government:		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
<b>Total capital expenditure of Approved Roll-overs</b>		-	-	-	-	
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		-	-	-	-	



NC452 Ga-Segonyana - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M02 August

Ref	Description	Budget Year 2014/15												2014/15 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
1	<b>Cash Receipts By Source</b>																
	Property rates	423	3 727											19 325	23 476	31 813	33 531
	Property rates - penalties & collection charges	-	-											-	-	-	-
	Service charges - electricity revenue	5 220	4 803											63 907	73 929	77 922	77 567
	Service charges - water revenue	854	910											16 886	18 650	20 119	21 206
	Service charges - sanitation revenue	574	596											7 471	8 641	9 643	9 712
	Service charges - refuse	312	371											6 829	7 511	8 412	8 866
	Service charges - other	-	-											-	-	-	-
	Rental of facilities and equipment	87	80											1 350	1 517	1 819	1 917
	Interest earned - external investments	-	-											-	-	-	-
	Interest earned - outstanding debtors	225	282											575	1 082	1 201	1 266
	Dividends received	-	-											-	-	-	-
	Fines	172	99											3 600	3 870	4 080	4 300
	Licences and permits	177	208											2 809	3 194	3 189	3 361
	Agency services	123	127											1 244	1 494	1 575	1 660
	Transfer receipts - operating	38 276	1 632											58 845	98 754	121 414	130 118
	Other revenue	3 586	27 087											4 272	34 945	33 148	36 880
	<b>Cash Receipts by Source</b>	50 028	39 921	-	-	-	-	-	-	-	-	-	-	187 114	277 063	314 334	330 382
	<b>Other Cash Flows by Source</b>																
	Transfer receipts - capital	33 021	8 884											54 292	96 197	91 275	95 419
	Contributions & Contributed assets	-	-											-	-	-	-
	Proceeds on disposal of PPE	-	-											-	-	-	-
	Short term loans	-	-											-	-	-	-
	Borrowing long term/financing	-	-											-	-	-	-
	Increase in consumer deposits	-	-											-	-	-	-
	Receipt of non-current debtors	-	-											-	-	-	-
	Receipt of non-current receivables	-	-											-	-	-	-
	Change in non-current investments	-	-											-	-	-	-
	<b>Total Cash Receipts by Source</b>	83 049	48 805	-	-	-	-	-	-	-	-	-	-	241 407	373 260	405 609	425 801
	<b>Cash Payments by Type</b>																
	Employee related costs	5 847	6 490											-	65 703	90 331	95 209
	Remuneration of councillors	556	558											5 487	6 602	6 958	7 334
	Interest paid	-	-											2 964	2 964	3 124	3 293
	Bulk purchases - Electricity	7 932	7 830											48 738	64 499	67 982	71 653
	Bulk purchases - Water & Sewer	-	-											-	-	-	-
	Other materials	-	-											-	-	-	-
	Contracted services	556	596											6 548	7 740	8 158	8 598
	Grants and subsidies paid - other municipalities	-	-											-	-	-	-
	Grants and subsidies paid - other	-	-											-	-	-	-
	General expenses	3 463	9 812											75 470	88 746	93 538	98 589
	<b>Cash Payments by Type</b>	18 395	25 287	-	-	-	-	-	-	-	-	-	-	212 572	256 254	270 092	284 676
	<b>Other Cash Flows/Payments by Type</b>																
	Capital assets	4 430	13 962											110 314	128 705	91 275	95 419
	Repayment of borrowing	13	13											2 374	2 400	2 530	2 656
	Other Cash Flows/Payments	10 032	20 212											(30 244)	387 359	363 896	382 762
	<b>Total Cash Payments by Type</b>	32 870	59 474	-	-	-	-	-	-	-	-	-	-	295 015	387 359	411 713	430 400
	<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	50 179	(10 669)	-	-	-	-	-	-	-	-	-	-	(63 609)	(14 099)	41 713	43 040
	Cash/cash equivalents at the month/year beginning:	16 330	66 609	55 841	55 841	55 841	55 841	55 841	55 841	55 841	55 841	55 841	55 841	55 841	16 330	2 232	43 945
	Cash/cash equivalents at the month/year end:	66 509	55 941	55 841	55 841	55 841	55 841	55 841	55 841	55 841	55 841	55 841	55 841	55 841	2 232	43 945	86 985





NC452 Ga-Segonyana - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M02 August

Description	Ref	2013/14	Budget Year 2014/15								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands											
<b>Revenue By Municipal Entity</b> <i>Insert name of municipal entity</i>											
								-			
								-			
								-			
								-			
								-			
								-			
								-			
<b>Total Operating Revenue</b>	1	-	-	-	-	-	-	-			-
<b>Expenditure By Municipal Entity</b> <i>Insert name of municipal entity</i>											
<b>Total Operating Expenditure</b>	2	-	-	-	-	-	-	-			-
<b>Surplus/ (Deficit) for the yr/period</b>		-	-	-	-	-	-	-			-
<b>Capital Expenditure By Municipal Entity</b> <i>Insert name of municipal entity</i>											
<b>Total Capital Expenditure</b>	3	-	-	-	-	-	-	-			-

NC452 Ga-Segonyana - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August

Month	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July		10 721		4 430	4 430	10 721	6 291	58.7%	3%
August		16 088		13 962	18 392	26 809	8 418	31.4%	14%
September		10 296				37 106	-		
October		7 722				44 828	-		
November		12 871				57 699	-		
December		7 722				65 421	-		
January		7 980				73 401	-		
February		15 445				88 845	-		
March		9 653				98 498	-		
April		11 583				110 082	-		
May		10 721				120 803	-		
June		7 902				128 705	-		
<b>Total Capital expenditure</b>	-	<b>128 705</b>	-	<b>18 392</b>					

NC452 Ga-Segonyana - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M02 August

Description	Ref	Budget Year 2014/15								
		2013/14 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	119 432	-	13 828	18 165	19 897	1 732	8.7%	119 432
Infrastructure - Road transport		-	15 637	-	-	-	2 605	2 605	100.0%	15 637
Roads, Pavements & Bridges			15 637				2 605	2 605	100.0%	15 637
Storm water										
Infrastructure - Electricity		-	1 000	-	-	-	167	167	100.0%	1 000
Generation										
Transmission & Reticulation			1 000				167	167	100.0%	1 000
Street Lighting										
Infrastructure - Water		-	97 078	-	10 737	14 924	16 173	1 249	7.7%	97 078
Dams & Reservoirs										
Water purification										
Reticulation			97 078		10 737	14 924	16 173	1 249	7.7%	97 078
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation										
Sewerage purification										
Infrastructure - Other		-	5 716	-	3 091	3 241	952	(2 289)	-240.3%	5 716
Waste Management										
Transportation										
Gas										
Other			5 716		3 091	3 241	952	(2 289)	-240.3%	5 716
<b>Community</b>		-	181	-	-	-	30	30	100.0%	181
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls			181				30	30	100.0%	181
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses										
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing										
Other										
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings										
Other										
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development										
Other										
<b>Other assets</b>		-	5 387	-	133	226	897	671	74.8%	5 387
General vehicles										
Specialised vehicles										
Plant & equipment			1 401				233	233	100.0%	1 401
Computers - hardware/equipment										
Furniture and other office equipment			3 886		133	226	647	421	65.1%	3 886
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings			100				17	17	100.0%	100
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class										
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class										
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Other										
<b>Total Capital Expenditure on new assets</b>	1	-	125 000	-	13 962	18 392	20 825	2 433	11.7%	125 000

NC452 Ga-Segonyana - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M02 August

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Community</b>		-	-	-	-	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	3 705	-	-	-	617	617	100.0%	3 705
General vehicles		-	3 705	-	-	-	617	617	100.0%	3 705
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	-	3 705	-	-	-	617	617	100.0%	3 705
<b>Specialised vehicles</b>		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

References





**Chart C1 2014/15 Capital Expenditure Monthly Trend: actual v target**

Month	2013/14	Original Budget	Adjusted Budget	Monthly actual
Jul	-	10 721	-	4 430
Aug	-	16 068	-	10 902
Sep	-	10 296	-	-
Oct	-	7 722	-	-
Nov	-	12 871	-	-
Dec	-	7 722	-	-
Jan	-	7 980	-	-
Feb	-	15 445	-	-
Mar	-	9 653	-	-
Apr	-	11 583	-	-
May	-	10 721	-	-
Jun	-	7 902	-	-

**Chart C2 2014/15 Capital Expenditure: YTD actual v YTD target**

Month	YearTD actual	YearTD budget
Jul	4 430	10 721
Aug	15 322	26 809
Sep	-	37 106
Oct	-	44 828
Nov	-	57 699
Dec	-	65 421
Jan	-	73 401
Feb	-	88 845
Mar	-	96 498
Apr	-	110 082
May	-	120 603
Jun	-	128 706

**#VALUE!**

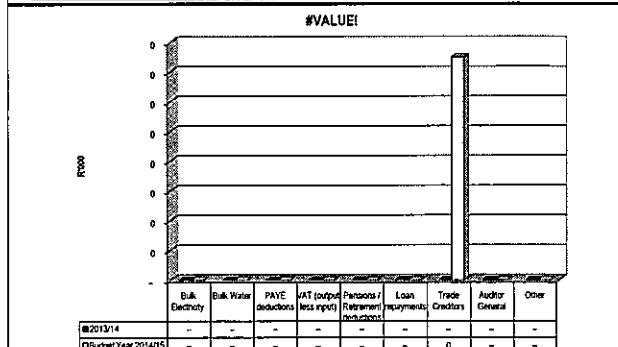
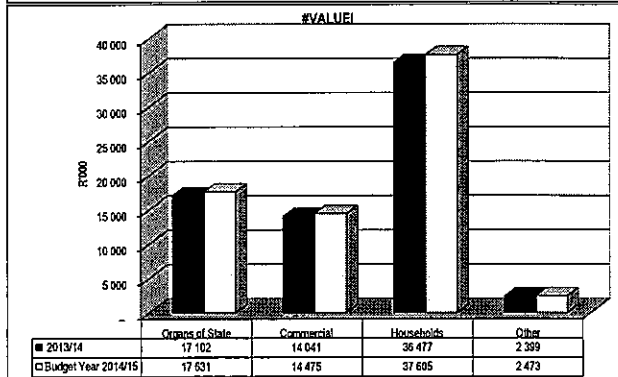
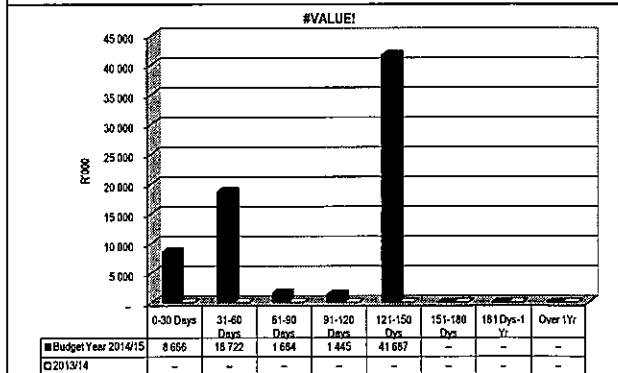
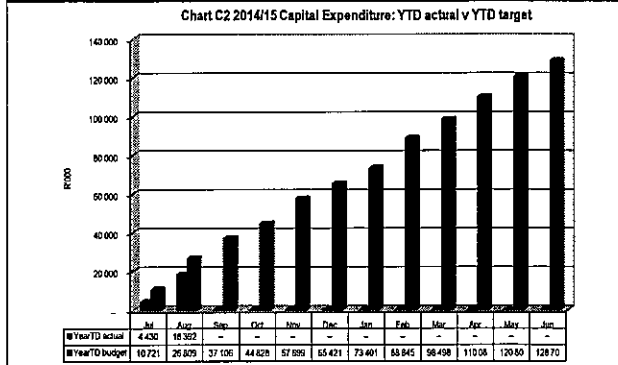
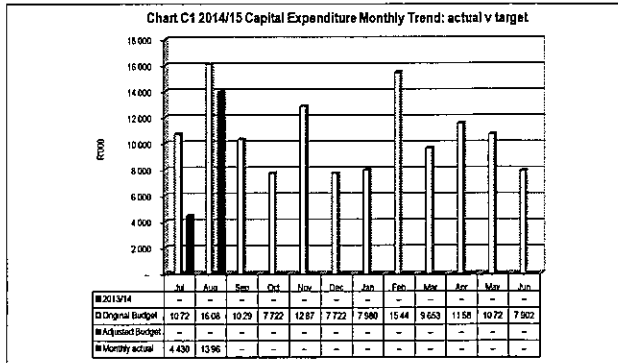
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dya-1 Yr	Over 1Yr
Budget Year 2014/15	8 656	16 722	1 654	1 445	41 687	-	-	-
2013/14	-	-	-	-	-	-	-	-

**#VALUE!**

	2013/14	Budget Year 2014/15
Organs of State	17 102	17 631
Commercial	14 041	14 475
Households	36 477	37 605
Other	2 399	2 473

**#VALUE!**

	Bulk Electricity	Bulk Water	PAYE deductions	VAT (output less input)	Personal / Retirement	Trade Creditors	Auditor General	Other
2013/14	-	-	-	-	-	-	-	-
Budget Year 2014/15	-	-	-	-	-	0	-	-







# Ga-Segonyana

MUNISIPALITEIT · MUNICIPALITY · MASEPALA

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VAT Reg. no. 4890117197

## QUALITY CERTIFICATE

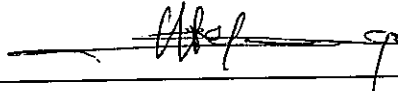
I GAEATLHOGE EDWARD NTEFANG, the Municipal Manager of GA-SEGONYANA LOCAL MUNICIPALITY (name of Municipality), hereby certify that -

- o The monthly budget statement

For the month of AUGUST of 2014 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name GAEATLHOGE EDWARD NTEFANG

Municipal Manager of GA-SEGONYANA LOCAL MUNICIPALITY

Signature 

Date 2014/09/08