

***GA-SEGONYANA LOCAL
MUNICIPALITY***



***MONTHLY BUDGET STATEMENT
FEBRUARY 2015***



**TO: MUNICIPAL MANAGER
COUNCIL**

**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 28
FEBRUARY 2015 (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 28 February 2015, 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 28 February 2015, ten working days reporting limit expires on the 13 March 2015.

3. REPORT FOR THE PERIOD ENDING 28 FEBRUARY 2015

3.1 The Statement of Financial Performance shown in Annexure A - Table C4

NC452 Ga-Segonyana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

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											
Revenue By Source											
Property rates			33 537	33 037	923	26 054	26 420	(365)	-1%	33 037	
Property rates - penalties & collection charges				-	-			-		-	
Service charges - electricity revenue			82 144	82 044	5 714	28 559	32 108	(3 549)	-11%	82 044	
Service charges - water revenue			21 941	14 976	1 554	10 922	9 877	1 045	11%	14 976	
Service charges - sanitation revenue			10 166	10 256	873	6 894	6 828	66	1%	10 256	
Service charges - refuse revenue			9 389	9 299	573	4 614	5 005	(391)	-8%	9 299	
Service charges - other				-				-		-	
Rental of facilities and equipment			1 896	1 828	90	688	801	(113)	-14%	1 828	
Interest earned - external investments			-	-						-	
Interest earned - outstanding debtors			1 139	3 839	352	2 615	2 414	201	8%	3 839	
Dividends received				-						-	
Fines			4 301	2 301	103	1 201	1 429	(228)	-16%	2 301	
Licences and permits			3 362	3 318	221	2 001	1 990	10	1%	3 318	
Agency services			1 573	1 773	117	897	889	7	1%	1 773	
Transfers recognised - operational			98 754	103 333	154	67 152	69 536	(2 384)	-3%	103 333	
Other revenue			34 945	32 882	266	20 803	22 198	(1 395)	-6%	32 882	
Gains on disposal of PPE				-						-	
			-	303 146	298 886	10 939	172 400	179 496	(7 096)	-4%	298 886
Total Revenue (excluding capital transfers and contributions)											
Expenditure By Type											
Employee related costs			85 703	82 118	6 630	55 342	54 061	1 282	2%	82 118	
Remuneration of councillors			6 602	6 757	547	4 436	4 556	(120)	-3%	6 757	
Debt impairment			505	505						505	
Depreciation & asset impairment			37 639	37 639						37 639	
Finance charges			2 964	2 964	67	116	40	76	193%	2 964	
Bulk purchases			60 766	60 766	4 409	43 581	42 988	593	1%	60 766	
Other materials				-						-	
Contracted services			7 740	8 072	321	5 088	5 377	(288)	-5%	8 072	
Transfers and grants			3 336	3 590	116	4 240	4 214	26	1%	3 590	
Other expenditure			88 746	88 964	7 502	50 688	52 919	(2 232)	-4%	88 964	
Loss on disposal of PPE				-						-	
			-	294 001	291 375	19 592	163 492	164 154	(662)	0%	291 375
Total Expenditure											
Surplus/(Deficit)											
Transfers recognised - capital			96 197	98 165	1 669	49 758	56 421	(6 664)	(0)	98 165	
Contributions recognised - capital											
Contributed assets											
			-	105 342	105 675	(6 985)	58 666	71 764		105 675	
Surplus/(Deficit) after capital transfers & contributions											
Taxation											
			-	105 342	105 675	(6 985)	58 666	71 764		105 675	
Surplus/(Deficit) after taxation											
Attributable to minorities											
			-	105 342	105 675	(6 985)	58 666	71 764		105 675	
Surplus/(Deficit) attributable to municipality											
Share of surplus/ (deficit) of associate											
			-	105 342	105 675	(6 985)	58 666	71 764		105 675	
Surplus/ (Deficit) for the year											

The Major Operating Revenue variances against the budget are:

- Property rates - Unfavorable variance of R0 037 mil due to less property billed for the period than budgeted
- Electricity revenue - Unfavorable variance of R3 459mil due to higher projected sales because of seasonal fluctuation.
- Water revenue - Favorable variance of R1 045mil
- Sanitation revenue - Favorable variance of R0 066mil
- Refuse revenue - Unfavorable variance of R0 319mil due to less refuse billed for the period than budgeted.
- Interest earned - Outstanding debtors - favorable variance of R0 201mil due to the under-projection on the interest revenue
- Rental of Facilities and equipment - Unfavorable variance of R0 313mil due to low demand
- Transfer Recognized Operational - Unfavorable variance of R6 664mil due to over-projection on the Housing Grants. For Breakdown please refer to Annexure A Table SC7(1)

The Major Operating Expenditure variances against budget are:

- Employee Related Costs - Unfavorable variance of R1 282mil due to overtime worked. 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 - Favorable variance of R0 076mil due to over projection
- Bulk Purchases -Unfavorable variance of R0 593mil due to seasonal fluctuation
- Contracted Services - Favorable variance of R0 288mil
- Other Expenditure -Unfavorable variance of R0 026mil due to under-spending and late invoices

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 41.48% (R53 253mil).

It is anticipated that the expenditure pattern will improve as the year progress.

The Summary Report indicates the following:

DESCRIPTION	Budget 2014/15	YTD Actual	YTD Budget	Variance
Total Capital Expenditure	128 368	54 925	69 067	(14 142)
Capital Financing				
National Government	98 165	49 758	65 424	(15 666)
Provincial Government				-
District Municipality				-
Other transfers and grants				-
Transfers recognised - capital	98 165	49 758	65 424	(15 666)
Public contributions & donations	20 000		0	0
Borrowing	3 705		0	(3 705)
Internally generated funds	6 498	5 167	3 643	1 524
Total Capital Funding	128 368	54 925	69 067	(14 142)

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

The CFS report for the period ending 28 February 2015 indicates a closing balance (cash and cash equivalents) of **R37 946 million** which comprises of the following:

- Bank balance and cash R 18 386 million (Main Acc)
- Bank balance and cash R24 475 million (Call Acc)
- Bank balance and cash R0 020 million (TTS Acc)
- Bank balance and cash R0 100 million (Reservoir Acc)

Ratepayers and other reflect a year to date amount of **R134 385 million (R8 765million unfavourable variance)** compared to a year to date target of **R143 150million**.

Operating grants and subsidies show a year to date amount of **R72 075million** compared to a year to date target of **R73 211 million (R1 136mil unfavourable variance)** and

Capital grants and subsidies show a year to date amount of **R68 546million** compared to a year to date target of **R58 573million (R9 973million Unfavourable variance)**

With regard to payments:

Suppliers and employee payments indicate a year to date amount of **R207 159million (R16 829million unfavourable variance)** compared to a target of **R190 329million** due to over spending during the period.

Capital payments indicate a year to date amount of **R54 925million (R20 079million favourable variance)** compared to a target of **R75 004million** 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 28 February 2015 amounts to R71 602mil (Government: R16 335mil, Business: R12 310mil, Households: R40 603mil and Other: R2 355mil).

4. FINANCIAL IMPLICATIONS

The report for the period ending 28 February 2015 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 February 2015 the operating revenue (excluding capital grants) and expenditure actual represented **57.00%** and **56.00%**, respectively of the annual budget. The outcome reflects a variance of 4.00% (unfavourable) and 0.00% respectively.

However, considering the under collection of debtors, under spending on capital projects, operating expenditure, expenditure has to be restrained to ensure a positive cash flow

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 February 2015; 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 B

Main Tables

C1-Sum
C2-FinPer Sc
C3 -FinPer V
C4-FinPer RE
C5-Capex
C6-FinPos
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Consolidated Monthly Budget Statements

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Financial Performance(Revenue and Expenditure by Municipal Vote)
Financial Performance(Revenue and Expenditure
Capital Expenditure
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Aged Creditors
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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
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Depreciation by assets classification

NC452 Ga-Segonyana - Table C1 Monthly Budget Statement Summary - M08 February

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
R thousands									
Financial Performance									
Property rates	-	33 537	33 037	923	26 054	26 420	(365)	-1%	33 037
Service charges	-	123 640	116 575	8 714	50 989	53 818	(2 829)	-5%	116 575
Investment revenue	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	-	98 754	103 333	154	67 152	69 536	(2 384)	-3%	103 333
Other own revenue	-	47 215	45 941	1 148	28 204	29 722	(1 518)	-5%	45 941
Total Revenue (excluding capital transfers and contributions)	-	303 146	298 886	10 939	172 400	179 496	(7 096)	-4%	298 886
Employee costs	-	85 703	82 118	6 630	55 342	54 061	1 282	2%	82 118
Remuneration of Councillors	-	6 602	6 757	547	4 436	4 556	(120)	-3%	6 757
Depreciation & asset impairment	-	37 639	37 639	-	-	-	-	-	37 639
Finance charges	-	2 964	2 964	67	116	40	76	193%	2 964
Materials and bulk purchases	-	60 766	60 766	4 409	43 581	42 988	593	1%	60 766
Transfers and grants	-	3 336	3 590	116	4 240	4 214	26	1%	3 590
Other expenditure	-	96 991	97 541	7 823	55 776	58 296	(2 520)	-4%	97 541
Total Expenditure	-	294 001	291 375	19 592	163 492	164 154	(662)	-0%	291 375
Surplus/(Deficit)	-	9 145	7 510	(8 653)	8 908	15 342	(6 434)	-42%	7 510
Transfers recognised - capital	-	96 197	98 165	1 669	49 758	56 421	(6 664)	-12%	98 165
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	105 342	105 675	(6 985)	58 666	71 764	(13 098)	-18%	105 675
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	105 342	105 675	(6 985)	58 666	71 764	(13 098)	-18%	105 675
Capital expenditure & funds sources									
Capital expenditure	-	128 705	128 368	1 672	55 205	69 067	(13 862)	-20%	128 368
Capital transfers recognised	-	96 197	98 165	1 669	49 758	65 424	(15 666)	-24%	98 165
Public contributions & donations	-	20 000	20 000	-	-	-	-	-	20 000
Borrowing	-	3 705	3 705	-	-	-	-	-	3 705
Internally generated funds	-	8 803	6 498	3	5 167	3 643	1 524	42%	6 498
Total sources of capital funds	-	128 705	128 368	1 672	54 925	69 067	(14 142)	-20%	128 368
Financial position									
Total current assets	-	92 800	38 174	-	111 320	-	-	-	88 914
Total non current assets	-	1 164 648	1 033 537	-	1 092 076	-	-	-	1 164 648
Total current liabilities	-	29 976	24 257	-	24 742	-	-	-	29 976
Total non current liabilities	-	3 705	25 757	-	-	-	-	-	3 705
Community wealth/Equity	-	1 223 766	1 021 697	-	1 178 654	-	-	-	1 219 881
Cash flows									
Net cash from (used) operating	-	117 006	114 719	(9 827)	66 173	82 766	16 593	20%	114 719
Net cash from (used) investing	-	(128 705)	(124 663)	(1 672)	(54 925)	(75 004)	(20 079)	27%	(124 663)
Net cash from (used) financing	-	(2 400)	(3 705)	(15)	(1 145)	(1 145)	0	-0%	(3 705)
Cash/cash equivalents at the month/year end	-	34 061	1 305	-	26 433	21 571	(4 862)	-23%	2 681
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	7 377	5 587	1 949	1 983	1 956	1 782	15 502	35 467	71 603
Creditors Age Analysis									
Total Creditors	-	-	-	-	0	-	-	-	0

NC452 Ga-Segonyana - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M08 February

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									
Revenue - Standard										
<i>Governance and administration</i>		-	53 181	54 857	1 483	38 970	40 134	(1 164)	-3%	53 181
Executive and council		-	12 752	13 220	5	8 550	8 799	(250)	-3%	12 752
Budget and treasury office		-	40 071	41 279	1 456	30 193	31 092	(898)	-3%	40 071
Corporate services		-	358	358	22	227	243	(16)	-7%	358
<i>Community and public safety</i>		-	12 841	10 891	581	6 033	6 467	(433)	-7%	12 841
Community and social services		-	1 420	1 420	98	1 035	890	145	16%	1 420
Sport and recreation		-	1 961	1 874	55	737	813	(75)	-9%	1 961
Public safety		-	9 424	7 561	428	4 239	4 741	(502)	-11%	9 424
Housing		-	-	-	-	-	-	-	-	-
Health		-	36	36	-	21	22	(1)	-2%	36
<i>Economic and environmental services</i>		-	38 612	43 324	240	22 870	23 844	(974)	-4%	38 612
Planning and development		-	25 209	28 098	240	8 890	9 486	(596)	-6%	25 209
Road transport		-	13 403	15 226	-	13 981	14 359	(378)	-3%	13 403
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	294 708	287 978	10 302	156 109	174 984	(18 875)	-11%	294 708
Electricity		-	120 498	119 748	5 751	66 821	67 861	(1 040)	-2%	120 498
Water		-	126 521	111 207	2 851	58 955	76 633	(17 678)	-23%	126 521
Waste water management		-	21 271	30 693	1 127	13 734	13 950	(216)	-2%	21 271
Waste management		-	26 420	26 330	573	16 600	16 540	59	0%	26 420
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	-	399 343	397 050	12 606	223 983	245 429	(21 447)	-9%	399 343
Expenditure - Standard										
<i>Governance and administration</i>		-	64 594	63 633	4 477	40 225	41 357	(1 132)	-3%	-
Executive and council		-	19 120	19 458	1 499	12 688	12 979	(291)	-2%	-
Budget and treasury office		-	28 335	26 885	1 575	16 705	17 250	(545)	-3%	-
Corporate services		-	17 139	17 289	1 403	10 832	11 129	(297)	-3%	-
<i>Community and public safety</i>		-	41 518	39 262	2 891	26 141	25 451	690	3%	-
Community and social services		-	14 676	14 876	702	9 383	9 626	(243)	-3%	-
Sport and recreation		-	10 558	9 485	806	6 590	6 263	327	5%	-
Public safety		-	16 029	14 769	1 371	10 108	9 485	623	7%	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	256	132	11	60	77	(17)	-22%	-
<i>Economic and environmental services</i>		-	38 665	34 783	1 585	18 077	17 369	707	4%	-
Planning and development		-	14 328	14 986	697	9 570	9 953	(383)	-4%	-
Road transport		-	24 336	19 797	887	8 507	7 416	1 091	15%	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	149 224	152 070	10 640	71 120	71 911	(791)	-1%	-
Electricity		-	80 356	79 959	4 987	41 979	43 330	(1 351)	-3%	-
Water		-	47 979	50 726	3 896	16 160	15 852	308	2%	-
Waste water management		-	4 724	4 521	602	3 066	2 681	385	14%	-
Waste management		-	16 164	16 863	1 155	9 916	10 049	(133)	-1%	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	-	294 001	289 747	19 592	155 563	156 089	(526)	0%	-
Surplus/ (Deficit) for the year		-	105 342	107 303	(6 986)	68 420	89 341	(20 921)	-23%	399 343

NC452 Ga-Segonyana - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 February

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
R thousands										
Revenue by Vote	1									
Vote 1 - EXECUTIVE & COUNCIL		-	12 752	13 220	5	8 550	8 799	(250)	-2.8%	-
Vote 2 - BUDGET & TREASURY		-	40 071	41 279	1 456	30 193	31 092	(898)	-2.9%	-
Vote 3 - CORPORATE SERVICES		-	358	358	22	227	243	(16)	-6.5%	-
Vote 4 - PLANNING & DEVELOPMENT		-	25 209	28 098	240	8 890	9 486	(596)	-6.3%	-
Vote 5 - HEALTH		-	36	36	-	21	22	(1)	-2.4%	-
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	1 420	1 420	98	1 035	890	145	16.3%	-
Vote 7 - PUBLIC SAFETY		-	9 424	7 561	428	4 239	4 741	(502)	-10.6%	-
Vote 8 - WASTE WATER MANAGEMENT		-	21 271	30 693	1 127	13 734	13 950	(216)	-1.5%	-
Vote 9 - ROAD TRANSPORT		-	13 403	15 226	-	13 981	14 359	(378)	-2.6%	-
Vote 10 - WATER		-	126 521	111 207	2 851	58 955	76 633	(17 678)	-23.1%	-
Vote 11 - Electricity		-	120 498	119 748	5 751	66 821	67 861	(1 040)	-1.5%	-
Vote 12 - WASTE MANAGEMENT		-	26 420	26 330	573	16 600	16 540	59	0.4%	-
Vote 13 - SPORTS & RECREATION		-	1 961	1 874	55	737	813	(75)	-9.3%	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	399 343	397 050	12 606	223 983	245 429	(21 447)	-8.7%	-
Expenditure by Vote	1									
Vote 1 - EXECUTIVE & COUNCIL		-	19 120	19 458	1 499	12 688	12 979	(291)	-2.2%	-
Vote 2 - BUDGET & TREASURY		-	28 335	26 885	1 575	16 705	17 250	(545)	-3.2%	-
Vote 3 - CORPORATE SERVICES		-	17 139	17 289	1 403	10 832	11 129	(297)	-2.7%	-
Vote 4 - PLANNING & DEVELOPMENT		-	14 328	14 986	697	9 570	9 953	(383)	-3.9%	-
Vote 5 - HEALTH		-	256	132	11	60	77	(17)	-22.0%	-
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	14 676	14 876	702	9 383	9 626	(243)	-2.5%	-
Vote 7 - PUBLIC SAFETY		-	16 029	14 769	1 371	10 108	9 485	623	6.6%	-
Vote 8 - WASTE WATER MANAGEMENT		-	4 724	4 521	602	3 066	2 681	385	14.4%	-
Vote 9 - ROAD TRANSPORT		-	24 336	21 425	887	8 507	7 416	1 091	14.7%	-
Vote 10 - WATER		-	47 979	50 726	3 896	16 160	15 852	308	1.9%	-
Vote 11 - Electricity		-	80 356	79 959	4 987	41 979	43 330	(1 351)	-3.1%	-
Vote 12 - WASTE MANAGEMENT		-	16 164	16 863	1 155	9 916	10 049	(133)	-1.3%	-
Vote 13 - SPORTS & RECREATION		-	10 558	9 485	806	6 590	6 263	327	5.2%	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	294 001	291 375	19 592	155 563	156 089	(526)	-0.3%	-
Surplus/ (Deficit) for the year	2	-	105 342	105 675	(6 986)	68 420	89 341	(20 921)	-23.4%	-

NC452 Ga-Segonyana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

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											
Revenue By Source											
Property rates			33 537	33 037	923	26 054	26 420	(365)	-1%	33 037	
Property rates - penalties & collection charges				-	-			-		-	
Service charges - electricity revenue			82 144	82 044	5 714	28 559	32 108	(3 549)	-11%	82 044	
Service charges - water revenue			21 941	14 976	1 554	10 922	9 877	1 045	11%	14 976	
Service charges - sanitation revenue			10 166	10 256	873	6 894	6 828	66	1%	10 256	
Service charges - refuse revenue			9 389	9 299	573	4 614	5 005	(391)	-8%	9 299	
Service charges - other				-				-		-	
Rental of facilities and equipment			1 896	1 828	90	688	801	(113)	-14%	1 828	
Interest earned - external investments			-	-				-		-	
Interest earned - outstanding debtors			1 139	3 839	352	2 615	2 414	201	8%	3 839	
Dividends received				-				-		-	
Fines			4 301	2 301	103	1 201	1 429	(228)	-16%	2 301	
Licences and permits			3 362	3 318	221	2 001	1 990	10	1%	3 318	
Agency services			1 573	1 773	117	897	889	7	1%	1 773	
Transfers recognised - operational			98 754	103 333	154	67 152	69 536	(2 384)	-3%	103 333	
Other revenue			34 945	32 882	266	20 803	22 198	(1 395)	-6%	32 882	
Gains on disposal of PPE				-				-		-	
Total Revenue (excluding capital transfers and contributions)			-	303 146	298 886	10 939	172 400	179 496	(7 096)	-4%	298 886
Expenditure By Type											
Employee related costs			85 703	82 118	6 630	55 342	54 061	1 282	2%	82 118	
Remuneration of councillors			6 602	6 757	547	4 436	4 556	(120)	-3%	6 757	
Debt impairment			505	505				-		505	
Depreciation & asset impairment			37 639	37 639				-		37 639	
Finance charges			2 964	2 964	67	116	40	76	193%	2 964	
Bulk purchases			60 766	60 766	4 409	43 581	42 988	593	1%	60 766	
Other materials				-				-		-	
Contracted services			7 740	8 072	321	5 088	5 377	(288)	-5%	8 072	
Transfers and grants			3 336	3 590	116	4 240	4 214	26	1%	3 590	
Other expenditure			88 746	88 964	7 502	50 688	52 919	(2 232)	-4%	88 964	
Loss on disposal of PPE				-				-		-	
Total Expenditure			-	294 001	291 375	19 592	163 492	164 154	(662)	0%	291 375
Surplus/(Deficit)			-	9 145	7 510	(8 653)	8 908	15 342	(6 434)	(0)	7 510
Transfers recognised - capital				96 197	98 165	1 669	49 758	56 421	(6 664)	(0)	98 165
Contributions recognised - capital											
Contributed assets											
Surplus/(Deficit) after capital transfers & contributions			-	105 342	105 675	(6 985)	58 666	71 764			105 675
Taxation											
Surplus/(Deficit) after taxation			-	105 342	105 675	(6 985)	58 666	71 764			105 675
Attributable to minorities											
Surplus/(Deficit) attributable to municipality			-	105 342	105 675	(6 985)	58 666	71 764			105 675
Share of surplus/ (deficit) of associate											
Surplus/ (Deficit) for the year			-	105 342	105 675	(6 985)	58 666	71 764			105 675

NC452 Ga-Segonyana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M08 February

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
R thousands	1									
Multi-Year expenditure appropriation	2									
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]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE & COUNCIL		-	1 050	930	-	4	4	-	-	930
Vote 2 - BUDGET & TREASURY		-	536	496	-	92	58	34	58%	496
Vote 3 - CORPORATE SERVICES		-	765	360	3	62	59	3	6%	360
Vote 4 - PLANNING & DEVELOPMENT		-	10 085	11 598	127	7 230	5 991	1 240	21%	11 598
Vote 5 - HEALTH		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	1 994	1 541	-	187	187	-	-	1 541
Vote 7 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-
Vote 8 - WASTE WATER MANAGEMENT		-	-	11 748	254	1 223	2 059	(837)	-41%	11 748
Vote 9 - ROAD TRANSPORT		-	15 637	15 058	-	14 203	14 064	138	1%	15 058
Vote 10 - WATER		-	97 638	86 637	1 288	32 205	46 645	(14 440)	-31%	86 637
Vote 11 - Electricity		-	1 000	-	-	-	-	-	-	-
Vote 12 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 13 - SPORTS & RECREATION		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	128 705	128 368	1 672	55 205	69 067	(13 862)	-20%	128 368
Total Capital Expenditure		-	128 705	128 368	1 672	55 205	69 067	(13 862)	-20%	128 368
Capital Expenditure - Standard Classification										
<i>Governance and administration</i>		-	2 351	1 786	3	158	121	37	31%	1 786
Executive and council		-	1 050	930	-	4	4	-	-	930
Budget and treasury office		-	536	496	-	92	58	34	58%	496
Corporate services		-	765	360	3	62	59	3	6%	360
<i>Community and public safety</i>		-	1 994	1 541	-	187	187	-	-	1 541
Community and social services		-	1 994	1 541	-	187	187	-	-	1 541
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	25 722	26 656	127	21 433	20 055	1 378	7%	26 656
Planning and development		-	10 085	11 598	127	7 230	5 991	1 240	21%	11 598
Road transport		-	15 637	15 058	-	14 203	14 064	138	1%	15 058
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	98 638	98 384	1 542	33 428	48 704	(15 277)	-31%	98 384
Electricity		-	1 000	-	-	-	-	-	-	-
Water		-	97 638	86 637	1 288	32 205	46 645	(14 440)	-31%	86 637
Waste water management		-	-	11 748	254	1 223	2 059	(837)	-41%	11 748
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	-	128 705	128 368	1 672	55 205	69 067	(13 862)	-20%	128 368
Funded by:										
National Government		-	96 197	98 165	1 669	49 758	65 424	(15 666)	-24%	98 165
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	96 197	98 165	1 669	49 758	65 424	(15 666)	-24%	98 165
Public contributions & donations	5	-	20 000	20 000	-	-	-	-	-	20 000
Borrowing	6	-	3 705	3 705	-	-	-	-	-	3 705
Internally generated funds		-	8 803	6 498	3	5 167	3 643	1 524	42%	6 498
Total Capital Funding		-	128 705	128 368	1 672	54 925	69 067	(14 142)	-20%	128 368

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 - M08 February

Description	Ref	2013/14	Budget Year 2014/15				
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast	
R thousands	1						
ASSETS							
Current assets							
Cash			37 946	1 305	26 433	34 061	
Call investment deposits			-	-		-	
Consumer debtors			28 286	28 286	71 603	28 286	
Other debtors			4 770	4 770	2 385	4 770	
Current portion of long-term receivables			271	271	135	271	
Inventory			21 527	3 543	10 764	21 527	
Total current assets			-	92 800	38 174	111 320	88 914
Non current assets							
Long-term receivables			465	465	2 327	465	
Investments				-			
Investment property			704	661	704	704	
Investments in Associate				-			
Property, plant and equipment			1 161 800	1 031 753	1 087 372	1 161 800	
Agricultural				-			
Biological assets			1 585	-	1 585	1 585	
Intangible assets			93	658	89	93	
Other non-current assets				-			
Total non current assets			-	1 164 648	1 033 537	1 092 076	1 164 648
TOTAL ASSETS			-	1 257 447	1 071 711	1 203 396	1 253 562
LIABILITIES							
Current liabilities							
Bank overdraft				-			
Borrowing			2 400	2 400		2 400	
Consumer deposits			2 562	2 562	1 281	2 562	
Trade and other payables			24 535	16 385	23 461	24 535	
Provisions			479	2 910		479	
Total current liabilities			-	29 976	24 257	24 742	29 976
Non current liabilities							
Borrowing			3 705	25 757		3 705	
Provisions							
Total non current liabilities			-	3 705	25 757	-	3 705
TOTAL LIABILITIES			-	33 681	50 014	24 742	33 681
NET ASSETS	2		-	1 223 766	1 021 697	1 178 654	1 219 881
COMMUNITY WEALTH/EQUITY							
Accumulated Surplus/(Deficit)				1 223 766	1 021 697	1 178 654	1 219 881
Reserves							
TOTAL COMMUNITY WEALTH/EQUITY	2		-	1 223 766	1 021 697	1 178 654	1 219 881

NC452 Ga-Segonyana - Table C7 Monthly Budget Statement - Cash Flow - M08 February

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										
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other			177 227	142 817	8 514	134 385	143 150	(8 765)	-6%	142 817	
Government - operating			98 754	103 333	914	72 075	73 211	(1 136)	-2%	103 333	
Government - capital			96 197	98 165	13 515	68 546	58 573	9 973	17%	98 165	
Interest			1 082	3 839	352	2 615	2 414	201	8%	3 839	
Dividends				-				-			
Payments											
Suppliers and employees			(253 290)	(226 882)	(33 005)	(207 159)	(190 329)	16 829	-9%	(226 882)	
Finance charges			(2 964)	(2 964)	-	(49)	(40)	10	-24%	(2 964)	
Transfers and Grants				(3 590)	(116)	(4 240)	(4 214)	26	-1%	(3 590)	
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	117 006	114 719	(9 827)	66 173	82 766	16 593	20%	114 719
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE								-			
Decrease (Increase) in non-current debtors								-			
Decrease (increase) other non-current receivables								-			
Decrease (increase) in non-current investments								-			
Payments											
Capital assets			(128 705)	(124 663)	(1 672)	(54 925)	(75 004)	(20 079)	27%	(124 663)	
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(128 705)	(124 663)	(1 672)	(54 925)	(75 004)	(20 079)	27%	(124 663)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans								-			
Borrowing long term/refinancing								-			
Increase (decrease) in consumer deposits								-			
Payments											
Repayment of borrowing			(2 400)	(3 705)	(15)	(1 145)	(1 145)	0	0%	(3 705)	
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	(2 400)	(3 705)	(15)	(1 145)	(1 145)	0	0%	(3 705)
NET INCREASE/ (DECREASE) IN CASH HELD											
			-	(14 099)	(13 649)	(11 513)	10 103	6 617		(13 649)	
Cash/cash equivalents at beginning:			48 159	14 955		16 330	14 955			16 330	
Cash/cash equivalents at month/year end:			34 061	1 305		26 433	21 571			2 681	

NC452 Ga-Segonyana - Supporting Table SC1 Material variance explanations - M08 February

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Property Rates	(365)	On target	No Remedial Steps required
		-		
	Service charges - electricity revenue	(3 459)	Seasonal Fluctuation	No Remedial Steps required
	Service charges - water revenue	1 045	Over Projected	No Remedial Steps required
	Service charges - sanitation revenue	66	On target	No Remedial Steps required
	Service charges - refuse revenue	(391)	On target	No Remedial Steps required
	Rental of facilities and equipment	(113)	Low Demand	No Remedial Steps required
	Interest earned - outstanding debtors	201	Over collection	No Remedial Steps required
	Fines	(228)	Less traffic fines collected	No Remedial Steps required
	Licences and permits	10	On target	No Remedial Steps required
	Transfers recognised - operational	(2 384)	Under Collection	No Remedial Steps required
	Other revenue	(1 395)	Uder Collection	No Remedial Steps required
2	Expenditure By Type			
	Employee related costs	(1 282)	Exceeding target due to overtime worked	Department to ensure budget is not exceeded.
	Debt impairment	-	No debts written off	Actual expenditure can only be effected upon obtaining Council approval
	Depreciation & asset impairment	-	accounted for only for at year end	
	Finance charges	(76)	Below Target	
	Bulk purchases	(593)	Overspending due to Seasonal Fluctuation	
	Contracted services	288	Under spending	Department to ensure budget is not exceeded.
	Other expenditure	2 233	Under spending	
3	Capital Expenditure			
	Capital Projects in total	(14 142)	Below target due to Contractors delay and processing of other projects invoice	Need to accelerate the spending
4	Financial Position			
5	Cash Flow			
	Ratepayers and other	(8 765)	Over collection	No Remedial Steps required
	Government - operating	(1 136)	Under collection due to housing grants	No Remedial Steps required
	Suppliers and employees	16 829	Over-spending	Department to ensure budget is not exceeded.
6	Measureable performance			
7	Municipal Entities			

52 Ga-Segonyana - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February

Description	NT Code	Budget Year 2014/15										Total	Total over 90 days	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 Dys	181 Dys-1 Yr	Over 1Yr								
Debtors Age Analysis By Income Source																	
Trade and Other Receivables from Exchange Transactions - Water	1200	1 545	949	305	289	207	172	435	1 312							2 414	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3 590	1 926	537	511	474	512	567	1 294							3 358	
Receivables from Non-exchange Transactions - Property Rates	1400	963	596	272	241	349	194	12 100	13 122							26 006	
Receivables from Exchange Transactions - Waste Water Management	1500	794	477	137	315	292	273	864	7 912							9 656	
Receivables from Exchange Transactions - Waste Management	1600	480	325	205	173	166	151	588	5 013							6 092	
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-							-	
Interest on Arrear Debtor Accounts	1810	308	305	295	282	257	212	499	2 450							3 700	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-							-	
Other	1900	(302)	1 009	198	172	211	268	449	4 364							5 464	
By Income Source	2000	7 377	5 587	1 949	1 983	1 956	1 782	15 502	35 467							56 690	
14 - totals only																	
Debtors Age Analysis By Customer Group																	
Gains of State	2200	1 058	353	388	353	407	398	7 334	6 044							14 536	
Commercial	2300	3 404	2 209	450	351	241	271	1 126	4 259							6 247	
Households	2400	3 382	2 332	1 319	1 198	1 005	972	6 364	24 031							33 569	
Other	2500	(468)	694	(209)	82	304	142	677	1 133							2 338	
By Customer Group	2600	7 377	5 587	1 949	1 983	1 956	1 782	15 502	35 467							56 690	

NC452 Ga-Segonyana - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

Description R thousands	NT Code	Budget Year 2014/15								Total
		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	
Creditors Age Analysis By Customer Type										
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									-
Total By Customer Type	1000	-	-	-	-	0	-	-	-	0

NC452 Ga-Segonyana - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February

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										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	98 526	99 590	300	70 756	70 456	-		98 526
Local Government Equitable Share			86 992	86 992	-	61 272	61 272	-		86 992
Finance Management			1 600	1 600	-	1 600	1 600	-		1 600
Municipal Systems Improvement			934	1 402	-	934	934	-		934
Water Services Operating Subsidy			7 000	7 596	-	5 250	5 250	-		7 000
EPWP Incentive			1 000	1 000	-	700	400	-		1 000
Integrated National Electrification Programme	3		1 000	1 000	300	1 000	1 000	-		1 000
Other transfers and grants [insert description]								-		
Provincial Government:		-	1 228	1 228	614	1 228	1 228	-		1 228
Library	4		1 228	1 228	614	1 228	1 228	-		1 228
District Municipality: [insert description]		-	-	-	-	-	-	-		-
Other grant providers:		-	-	2 516	-	791	791	-		-
ACIP WATER				1 583				-		
HOUSING				933	-	791	791	-		
Total Operating Transfers and Grants	5	-	99 754	103 333	914	72 775	72 475	-		99 754
Capital Transfers and Grants										
National Government:		-	95 197	96 911	13 515	67 546	67 546	-		95 197
Municipal Infrastructure Grant (MIG)			51 027	52 628	13 374	42 853	42 853	-		51 027
Regional Bulk Infrastructure			30 000	30 114	141	14 065	14 065	-		30 000
Rural Households Infrastructure								-		
Municipal Water Infrastructure Grant			14 170	14 170	-	10 628	10 628	-		14 170
Provincial Government: [insert description]		-	-	-	-	-	-	-		-
District Municipality: [insert description]		-	-	-	-	-	-	-		-
Other grant providers: [insert description]		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	-	95 197	96 911	13 515	67 546	67 546	-		95 197
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	194 951	200 245	14 429	140 321	140 021	-		194 951

NC452 Ga-Segonyana - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February

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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	98 526	99 590	61	63 916	63 916	-		98 526
Local Government Equitable Share			86 992	86 992	-	61 272	61 272	-		86 992
Finance Management			1 600	1 600	56	733	733	-		1 600
Municipal Systems Improvement			934	1 402	5	225	225	-		934
Water Services Operating Subsidy			7 000	7 596		1 319	1 319	-		7 000
EPWP Incentive			1 000	1 000	1	366	366	-		1 000
Integrated National Electrification Programme			1 000	1 000				-		1 000
Other transfers and grants [insert description]								-		
Provincial Government:		-	1 228	1 228	93	932	932	-		1 228
								-		
								-		
Library			1 228	1 228	93	932	932	-		1 228
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	3 700	-	2 255	2 255	-		-
ACIP WATER				1 583	-	1 321	1 321	-		
HOUSING				2 118	-	933	933	-		
Total operating expenditure of Transfers and Grants:		-	99 754	104 518	154	67 102	67 102	-		99 754
Capital expenditure of Transfers and Grants										
National Government:		-	95 197	97 028	1 669	48 157	48 157	-		95 197
Municipal Infrastructure Grant (MIG)			51 027	52 628	381	25 160	25 160	-		51 027
Regional Bulk Infrastructure			30 000	48	-	13 959	13 959	-		30 000
Rural Households Infrastructure				30 114	-	765	765	-		
				-				-		
Amogelang childhood				69	-	69	69	-		
Municipal Water Infrastructure Grant			14 170	14 170	1 288	8 204	8 204	-		14 170
Provincial Government:		-	-	-	-	-	-	-		-
								-		
District Municipality:		-	-	-	-	-	-	-		-
								-		
Other grant providers:		-	-	-	-	-	-	-		-
								-		
Total capital expenditure of Transfers and Grants		-	95 197	97 028	1 669	48 157	48 157	-		95 197
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	194 951	201 546	1 823	115 259	115 259	-		194 951

NC452 Ga-Segonyana - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M08 February

Description	Ref	Budget Year 2014/15				
		Approved Rollover 2013/14	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		1 064	-	50	1 014	95.3%
Local Government Equitable Share					-	
Finance Management					-	
Municipal Systems Improvement		468			468	100.0%
Water Services Operating Subsidy		596	-	50	546	91.6%
EPWP Incentive					-	
Integrated National Electrification Programme					-	
Other transfers and grants [insert description]					-	
Provincial Government:		-	-	-	-	
					-	
					-	
Library					-	
District Municipality:		-	-	-	-	
[insert description]					-	
Other grant providers:		-	-	-	-	
ACIP WATER					-	
Total operating expenditure of Approved Roll-overs		1 064	-	50	1 014	95.3%
Capital expenditure of Approved Roll-overs						
National Government:		1 601	-	1 601	-	
Municipal Infrastructure Grant (MIG)		1 601	-	1 601	-	
					-	
					-	
Municipal Water Infrastructure Grant					-	
Provincial Government:		-	-	-	-	
					-	
District Municipality:		-	-	-	-	
					-	
Other grant providers:		-	-	-	-	
					-	
Total capital expenditure of Approved Roll-overs		1 601	-	1 601	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		2 665	-	1 651	1 014	38.1%

NC452 Ga-Segonyana - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February

Summary of Employee and Councillor remuneration	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	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			4 456	4 163	347	2 844	2 401	443	18%	4 163
Pension and UIF Contributions			427	544	32	256	314	(58)	-18%	544
Medical Aid Contributions			211	194	18	141	112	29	25%	194
Motor Vehicle Allowance			1 182	1 247	98	781	719	61	8%	1 247
Cellphone Allowance			325	608	43	348	351	(3)	-1%	608
Housing Allowances										
Other benefits and allowances			10		10	66		66	#DIV/0!	
Sub Total - Councillors			6 612	6 757	547	4 436	3 897	539	14%	6 757
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages			3 358	3 358	291	2 328	1 945	383	20%	3 358
Pension and UIF Contributions			369	369	37	299	214	85	40%	369
Medical Aid Contributions			109	109	13	102	63	39	62%	109
Overtime										
Performance Bonus										
Motor Vehicle Allowance			647	647	62	495	375	121	32%	647
Cellphone Allowance			76	76	7	54	44	10	23%	76
Housing Allowances										
Other benefits and allowances			217	217	0	2	126	(124)	-98%	217
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Senior Managers of Municipality			4 777	4 777	410	3 280	2 767	514	19%	4 777
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			51 066	50 011	3 961	34 924	28 967	5 957	21%	50 011
Pension and UIF Contributions			9 677	11 246	663	4 739	6 514	(1 774)	-27%	11 246
Medical Aid Contributions			4 690	5 494	315	1 992	3 182	(1 190)	-37%	5 494
Overtime			1 671	1 152	453	5 447	567	4 780	717%	1 152
Performance Bonus			2	2			1	(1)	-100%	2
Motor Vehicle Allowance			1 678	1 575	129	656	912	(257)	-26%	1 575
Cellphone Allowance			237	253	16	183	147	37	25%	253
Housing Allowances			2 873	3 185	210	1 641	1 845	(204)	-11%	3 185
Other benefits and allowances			7 724	2 772	467	5 776	1 606	4 171	260%	2 772
Payments in lieu of leave			1 281	1 689			978	(978)	-100%	1 689
Long service awards			18	(38)	6	33	(22)	54	-250%	(38)
Post-retirement benefit obligations										
Sub Total - Other Municipal Staff			80 916	77 341	6 220	55 392	44 796	10 596	24%	77 341
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality			92 304	88 875	7 177	63 108	51 460	11 648	23%	88 875
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Board Members of Entities										
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Senior Managers of Entities										
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Other Staff of Entities										
% increase	4									
Total Municipal Entities										
TOTAL SALARY, ALLOWANCES & BENEFITS			92 304	88 875	7 177	63 108	51 460	11 648	23%	88 875
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF			85 693	82 118	6 630	58 672	47 963	11 109	23%	82 118

NC452 Ga-Seqonyana - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M08 February

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	Cash Receipts By Source																	
	Property rates	423	3 727	1 084	1 439	2 178	859	1 909	1 029						10 829	23 476	31 813	33 531
	Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Service charges - electricity revenue	5 220	4 803	5 949	6 111	4 655	4 232	7 302	4 642						31 017	73 929	77 922	77 587
	Service charges - water revenue	854	910	934	1 335	935	897	1 957	1 127						9 701	18 650	20 119	21 206
	Service charges - sanitation revenue	574	596	697	657	577	390	987	573						3 590	8 641	9 643	9 712
	Service charges - refuse	312	371	326	393	297	247	605	347						4 613	7 511	8 412	8 866
	Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rental of facilities and equipment	87	80	130	78	76	84	64	90						829	1 517	1 819	1 917
	Interest earned - external investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Interest earned - outstanding debtors	225	282	334	353	351	362	356	352						(1 532)	1 082	1 201	1 266
	Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Fines	172	99	366	61	49	219	134	103						2 669	3 870	4 080	4 300
	Licences and permits	177	208	511	347	230	133	175	221						1 193	3 194	3 189	3 361
	Agency services	123	127	171	26	122	71	140	117						597	1 494	1 575	1 660
	Transfer receipts - operating	38 276	1 632	614	3 500	26 838	-	300	914						26 679	98 754	121 414	130 118
	Other revenue	3 586	27 087	2 970	3 248	3 045	2 037	14 902	266						(22 196)	34 945	33 148	36 680
	Cash Receipts by Source	50 028	39 921	14 087	17 547	39 354	9 530	28 828	9 779						67 989	277 063	314 334	330 382
	Other Cash Flows by Source																	
	Transfer receipts - capital	33 021	8 884	3 815	8 086	1 226	-	-	13 515						27 651	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Cash Receipts by Source	83 049	48 805	17 901	25 633	40 580	9 530	28 828	23 294						95 640	373 260	405 609	425 801
	Cash Payments by Type																	
	Employee related costs	5 847	6 480	6 916	7 104	7 410	7 956	6 989	6 630						-	85 703	90 331	95 209
	Remuneration of councillors	556	558	560	558	553	555	547	547						2 165	6 602	6 958	7 334
	Interest paid	-	-	-	40	-	-	10	67						2 848	2 964	3 124	3 293
	Bulk purchases - Electricity	7 932	7 830	7 007	4 044	4 140	4 033	4 186	4 409						20 918	64 499	67 982	71 653
	Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Contracted services	596	596	710	710	55	1 365	734	321						-	7 740	8 158	8 598
	Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Grants and subsidies paid - other	-	-	546	650	1 211	1 612	1 06	116						(4 240)	86 746	93 538	98 589
	General expenses	3 463	9 812	8 436	6 809	5 798	5 325	3 543	7 502						38 058	86 746	270 092	284 676
	Cash Payments by Type	18 395	25 287	24 175	19 914	19 168	20 846	16 115	19 592						92 762	256 254	270 092	284 676
	Other Cash Flows/Payments by Type																	
	Capital assets	4 430	13 982	11 437	3 192	7 510	12 076	647	1 672						73 781	126 705	91 275	95 419
	Repayment of borrowing	13	13	14	13	14	1 052	12	15						1 255	2 400	2 530	2 666
	Other Cash Flows/Payments	10 032	20 212	-	-	-	4 183	-	13 529						(47 956)	-	-	-
	Total Cash Payments by Type	32 870	59 474	35 625	23 119	26 682	38 157	16 774	34 807						119 841	387 359	363 896	382 762
	NET INCREASE/(DECREASE) IN CASH HELD	50 179	(10 669)	(17 724)	2 514	13 888	(28 627)	12 054	(11 513)						(24 201)	(14 099)	41 713	43 040
	Cash/cash equivalents at the month/year beginning:	16 330	66 509	55 841	38 116	40 631	54 519	25 892	37 946						26 433	16 330	2 232	43 945

NC452 Ga-Segonyana - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February

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
R thousands									
Monthly expenditure performance trend									
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		11 437	29 828	37 106	7 277	19.6%	23%
October		7 722		3 192	33 020	44 828	11 808	26.3%	26%
November		12 871		7 510	40 530	57 699	17 168	29.8%	31%
December		7 722		12 076	52 606	65 421	12 815	19.6%	41%
January		7 980		647	53 253	73 401	20 148	27.4%	41%
February		15 445		1 672	54 925	88 845	33 921	38.2%	43%
March		9 653				98 498	-		
April		11 583				110 082	-		
May		10 721				120 803	-		
June		7 902				128 705	-		
Total Capital expenditure	-	128 705	-	54 925					

NC452 Ga-Segonyana - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M08 February

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									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	119 432	120 712	1 542	52 989	64 948	11 959	18.4%	120 712
Infrastructure - Road transport		-	15 637	15 058	-	13 922	8 106	(5 816)	-71.7%	15 058
Roads, Pavements & Bridges		-	15 637	15 058	-	13 922	8 106	(5 816)	-71.7%	15 058
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	1 000	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	1 000	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	97 078	86 637	1 288	32 296	46 610	14 315	30.7%	86 637
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	97 078	86 637	1 288	32 296	46 610	14 315	30.7%	86 637
Infrastructure - Sanitation		-	-	11 748	254	1 132	6 320	5 189	82.1%	11 748
Reticulation		-	-	11 748	254	1 132	6 320	5 189	82.1%	11 748
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	5 716	7 270	-	5 639	3 911	(1 728)	-44.2%	7 270
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	5 716	7 270	-	5 639	3 911	(1 728)	-44.2%	7 270
Community		-	181	1 169	-	496	629	133	21.1%	1 169
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	181	1 169	-	496	629	133	21.1%	1 169
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		-	5 387	2 782	130	1 720	1 497	(223)	-14.9%	2 782
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	1 401	91	-	8	49	41	83.3%	91
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	3 886	2 691	130	1 712	1 448	(264)	-18.2%	2 691
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	100	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	-	125 000	124 663	1 672	55 205	67 074	11 868	17.7%	124 663
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

References

NC452 Ga-Segonyana - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M08

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									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure										
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		-	-	-	-	-	-	-	-	-
Community										
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		-	-	-	-	-	-	-	-	-
Heritage assets										
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties										
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets										
General vehicles		-	3 705	3 705	-	-	1 993	1 993	100.0%	3 705
Specialised vehicles		-	3 705	3 705	-	-	1 993	1 993	100.0%	3 705
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		-	-	-	-	-	-	-	-	-
Agricultural assets										
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets										
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles										
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	-	3 705	3 705	-	-	1 993	1 993	100.0%	3 705
Specialised vehicles										
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

References

1. Total Capital Expenditure on new assets (SC13a) plus Total Capital Expenditure on renewal of existing assets (SC13b) must reconcile to total capital expenditure in Table C5

check balance

0 0 0

