

**GA-SEGONYANA LOCAL  
MUNICIPALITY**



**MONTHLY BUDGET STATEMENT  
SEPTEMBER 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 30 September 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 30 September 2014, ten working days reporting limit expires on the 14 October 2014.

**3. REPORT FOR THE PERIOD ENDING 30 SEPTEMBER 2014**

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

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

- Property rates - Favourable variance of R5 216mil due to the higher property values following implementation of the new valuation roll as of 1 July 2014.
- Electricity revenue - Unfavourable variance of R9 184mil due to higher projected sales because of seasonal fluctuation.
- Interest earned - Outstanding debtors - favourable variance of R557 due to the under-projection on the interest revenue
- Rental of Facilities and equipment - Unfavourable variance of R177 due to low demand
- Transfer Recognised Operational - Unfavourable variance of R3 468mil 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 - Unfavourable variance of R347 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 R2 986mil due to seasonal fluctuation
- Contracted Services - Unfavourable variance of R32 due to low spending
- Other Expenditure -Unfavourable variance of R466 due to under-projection 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 23.17% (R29 828mil).

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>29 828</b>	<b>37 348</b>	<b>(7 520)</b>
<u>Capital Financing</u>				
National Government	96 197	26 867	34 650	(7 783)
Provincial Government				-
District Municipality				-
Other transfers and grants				-
Transfers recognised - capital	96 197	26 867	34 650	(7 783)
Public contributions & donations	20 000		0	0
Borrowing	3 705		510	(510)
Internally generated funds	8 803	2 961	2 188	773
<b>Total Capital Funding</b>	<b>128 705</b>	<b>29 828</b>	<b>37 348</b>	<b>(7 520)</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 0 533 million (Main Acc)
- Bank balance and cash R37 473 million (Call Acc)
- Bank balance and cash R0 010 million (TTS Acc)
- Bank balance and cash R0 100 million (Reservoir Acc)

Ratepayers and other reflect a year to date amount of **R62 672 million (R12 391million favourable variance)** compared to a year to date target of **R50 280million (an over collection of R12 392million for the period)**.

Operating grants and subsidies show a year to date amount of **R40 523million** compared to a year to date target of **R40 760 million (R238million unfavourable variance)** and

Capital grants and subsidies show a year to date amount of **R45 719million** compared to a year to date target of **R41 000million (R4 719million favourable variance)**

#### With regard to payments:

Suppliers and employee payments indicate a year to date amount of **R98 101million (R33 822million unfavourable variance)** compared to a target of **R64 279million** due to over spending during the period.

Capital payments indicate a year to date amount of **R29 828million (R7 277million favourable variance)** compared to a target of **R37 106million** 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 30 September 2014 amounts to R71 428mil (Government: R16 980mil, Business: R14 583mil, Households: R37 416mil and Other: R2 449mil).

## 4. FINANCIAL IMPLICATIONS

The report for the period ending 30 September 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 September 2014 the operating revenue (excluding capital grants) and expenditure actual represented **32.82%** and **23.08%**, respectively of the annual budget. The outcome reflects a variance of 2.18% (unfavourable) and 2.18% (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

## 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 September 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 C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

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			967	29 667	24 452	5 216	21%	33 537	
Property rates - penalties & collection charges									-			
Service charges - electricity revenue			82 144			4 076	11 344	20 528	(9 184)	-45%	82 144	
Service charges - water revenue			21 941			1 065	3 518	5 483	(1 965)	-36%	21 941	
Service charges - sanitation revenue			10 166			861	2 542	2 540	1	0%	10 166	
Service charges - refuse revenue			9 389			584	1 726	2 346	(621)	-26%	9 389	
Service charges - other									-			
Rental of facilities and equipment			1 896			130	297	474	(177)	-37%	1 896	
Interest earned - external investments			-						-		-	
Interest earned - outstanding debtors			1 139			334	841	285	557	196%	1 139	
Dividends received									-			
Fines			4 301			366	636	1 075	(439)	-41%	4 301	
Licences and permits			3 362			511	896	840	56	7%	3 362	
Agency services			1 573			171	421	393	28	7%	1 573	
Transfers recognised - operational			98 754			2 316	37 293	40 760	(3 468)	-9%	98 754	
Other revenue			34 945			4 482	10 332	8 733	1 599	18%	34 945	
Gains on disposal of PPE									-			
<b>Total Revenue (excluding capital transfers and contributions)</b>			-	303 146	-	15 863	99 511	107 909	(8 397)	-8%	303 146	
<b>Expenditure By Type</b>												
Employee related costs			85 703			6 916	19 253	19 600	(347)	-2%	85 703	
Remuneration of councillors			6 602			560	1 675	1 650	25	2%	6 602	
Debt impairment			505					126	(126)	-100%	505	
Depreciation & asset impairment			37 639			-	-	9 406	(9 406)	-100%	37 639	
Finance charges			2 964					741	(741)	-100%	2 964	
Bulk purchases			60 766			7 007	22 769	17 823	4 947	28%	60 766	
Other materials									-			
Contracted services			7 740			710	1 902	1 934	(32)	-2%	7 740	
Transfers and grants			3 336			546	546	834	(288)	-35%	3 336	
Other expenditure			88 746			8 436	21 712	22 178	(466)	-2%	88 746	
Loss on disposal of PPE									-			
<b>Total Expenditure</b>			-	294 001	-	24 175	67 857	74 291	(6 434)	-9%	294 001	
<b>Surplus/(Deficit)</b>			-	9 145	-	(8 312)	31 654	33 617	(1 963)	(0)	9 145	
Transfers recognised - capital				96 197			11 378	26 867	26 866	1	0	96 197
Contributions recognised - capital									-			
Contributed assets									-			
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>			-	105 342	-	3 066	58 521	60 484			105 342	
Taxation									-			
<b>Surplus/(Deficit) after taxation</b>			-	105 342	-	3 066	58 521	60 484			105 342	
Attributable to minorities												
<b>Surplus/(Deficit) attributable to municipality</b>			-	105 342	-	3 066	58 521	60 484			105 342	
Share of surplus/ (deficit) of associate												
<b>Surplus/ (Deficit) for the year</b>			-	105 342	-	3 066	58 521	60 484			105 342	

## ANNEXURE B

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NC452 Ga-Segonyana - Table C1 Monthly Budget Statement Summary - M03 September

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	-	967	29 667	24 452	5 216	21%	33 537
Service charges	-	123 640	-	6 585	19 129	30 898	(11 769)	-38%	123 640
Investment revenue	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	-	98 754	-	2 316	37 293	40 760	(3 468)	-9%	98 754
Other own revenue	-	47 215	-	5 995	13 422	11 799	1 623	14%	47 215
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>303 146</b>	-	<b>15 863</b>	<b>99 511</b>	<b>107 909</b>	<b>(8 397)</b>	<b>-8%</b>	<b>303 146</b>
Employee costs	-	85 703	-	6 916	19 253	19 600	(347)	-2%	85 703
Remuneration of Councillors	-	6 602	-	560	1 675	1 650	25	2%	6 602
Depreciation & asset impairment	-	37 639	-	-	-	9 406	(9 406)	-100%	37 639
Finance charges	-	2 964	-	-	-	741	(741)	-100%	2 964
Materials and bulk purchases	-	60 766	-	7 007	14 837	17 823	(2 986)	-17%	60 766
Transfers and grants	-	3 336	-	546	546	834	(288)	-35%	3 336
Other expenditure	-	96 991	-	9 146	23 613	24 238	(625)	-3%	96 991
<b>Total Expenditure</b>	-	<b>294 001</b>	-	<b>24 175</b>	<b>59 925</b>	<b>74 291</b>	<b>(14 366)</b>	<b>-19%</b>	<b>294 001</b>
<b>Surplus/(Deficit)</b>	-	<b>9 145</b>	-	<b>(8 312)</b>	<b>39 587</b>	<b>33 617</b>	<b>5 969</b>	<b>18%</b>	<b>9 145</b>
Transfers recognised - capital	-	96 197	-	11 378	26 867	26 866	1	0%	96 197
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>105 342</b>	-	<b>3 066</b>	<b>66 454</b>	<b>60 484</b>	<b>5 970</b>	<b>10%</b>	<b>105 342</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	-	<b>105 342</b>	-	<b>3 066</b>	<b>66 454</b>	<b>60 484</b>	<b>5 970</b>	<b>10%</b>	<b>105 342</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	<b>128 705</b>	-	<b>11 437</b>	<b>29 828</b>	<b>37 348</b>	<b>(7 520)</b>	<b>-20%</b>	<b>128 705</b>
Capital transfers recognised	-	96 197	-	11 378	26 867	34 650	(7 783)	-22%	96 197
Public contributions & donations	-	20 000	-	-	-	-	-	-	20 000
Borrowing	-	3 705	-	-	-	510	(510)	-100%	3 705
Internally generated funds	-	8 803	-	59	2 961	2 188	773	35%	8 803
<b>Total sources of capital funds</b>	-	<b>128 705</b>	-	<b>11 437</b>	<b>29 828</b>	<b>37 348</b>	<b>(7 520)</b>	<b>-20%</b>	<b>128 705</b>
<b>Financial position</b>									
Total current assets	-	88 914	-	-	116 187	-	-	-	88 914
Total non current assets	-	1 164 648	-	-	32 322	-	-	-	1 164 648
Total current liabilities	-	29 976	-	-	22 723	-	-	-	29 976
Total non current liabilities	-	3 705	-	-	-	-	-	-	3 705
<b>Community wealth/Equity</b>	-	<b>1 219 881</b>	-	-	<b>125 786</b>	-	-	-	<b>1 219 881</b>
<b>Cash flows</b>									
Net cash from (used) operating	-	117 006	-	(6 274)	51 654	67 305	15 651	23%	117 006
Net cash from (used) investing	-	(128 705)	-	(11 437)	(29 828)	(37 106)	(7 277)	20%	(128 705)
Net cash from (used) financing	-	(2 400)	-	(14)	(40)	(735)	(695)	95%	(2 400)
<b>Cash/cash equivalents at the month/year end</b>	-	<b>34 061</b>	-	<b>-</b>	<b>38 116</b>	<b>77 624</b>	<b>39 508</b>	<b>51%</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	8 529	3 383	16 764	1 393	41 359	-	-	-	71 428
<b>Creditors Age Analysis</b>									
Total Creditors	-	-	-	-	0	-	-	-	0



NC452 Ga-Segonyana - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M03 September

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>	1									
<b>Revenue - Standard</b>										
<i>Governance and administration</i>		-	53 181	-	2 136	28 477	14 003	14 474	103%	53 181
Executive and council		-	12 752	-	210	4 888	3 358	1 530	46%	12 752
Budget and treasury office		-	40 071	-	1 926	23 476	10 551	12 925	123%	40 071
Corporate services		-	358	-	0	113	94	19	20%	358
<i>Community and public safety</i>		-	12 841	-	1 423	2 705	3 381	(676)	-20%	12 841
Community and social services		-	1 420	-	222	309	374	(65)	-17%	1 420
Sport and recreation		-	1 961	-	124	330	516	(186)	-36%	1 961
Public safety		-	9 424	-	1 077	2 054	2 481	(427)	-17%	9 424
Housing		-	-	-	-	-	-	-	-	-
Health		-	36	-	0	11	9	2	22%	36
<i>Economic and environmental services</i>		-	38 612	-	5 157	7 335	10 166	(2 832)	-28%	38 612
Planning and development		-	25 209	-	3 554	5 724	6 638	(914)	-14%	25 209
Road transport		-	13 403	-	1 602	1 611	3 529	(1 918)	-54%	13 403
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	294 708	-	18 870	81 787	77 597	4 191	5%	294 708
Electricity		-	120 498	-	6 235	30 635	31 727	(1 092)	-3%	120 498
Water		-	126 521	-	10 736	36 228	33 313	2 915	9%	126 521
Waste water management		-	21 271	-	1 314	6 463	5 601	863	15%	21 271
Waste management		-	26 420	-	584	8 461	6 956	1 505	22%	26 420
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	-	399 343	-	27 585	120 303	105 147	15 157	14%	399 343
<b>Expenditure - Standard</b>										
<i>Governance and administration</i>		-	64 594	-	5 601	15 447	16 142	(695)	-4%	-
Executive and council		-	19 120	-	1 724	4 640	4 778	(138)	-3%	-
Budget and treasury office		-	28 335	-	2 308	6 176	7 081	(905)	-13%	-
Corporate services		-	17 139	-	1 568	4 631	4 283	348	8%	-
<i>Community and public safety</i>		-	41 518	-	3 450	9 261	10 375	(1 114)	-11%	-
Community and social services		-	14 676	-	1 320	3 663	3 667	(4)	0%	-
Sport and recreation		-	10 558	-	849	2 191	2 638	(448)	-17%	-
Public safety		-	16 029	-	1 268	3 387	4 006	(618)	-15%	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	256	-	14	20	64	(44)	-69%	-
<i>Economic and environmental services</i>		-	38 665	-	3 082	7 557	9 949	(2 392)	-24%	-
Planning and development		-	14 328	-	2 056	4 722	3 581	1 142	32%	-
Road transport		-	24 336	-	1 026	2 834	6 369	(3 534)	-55%	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	149 224	-	12 043	27 660	38 127	(10 468)	-27%	-
Electricity		-	80 356	-	8 007	17 055	19 857	(2 802)	-14%	-
Water		-	47 979	-	2 361	6 264	13 050	(6 787)	-52%	-
Waste water management		-	4 724	-	351	823	1 181	(358)	-30%	-
Waste management		-	16 164	-	1 324	3 518	4 039	(521)	-13%	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	3	-	294 001	-	24 175	59 925	74 594	(14 669)	-20%	-
<b>Surplus/ (Deficit) for the year</b>		-	105 342	-	3 410	60 379	30 553	29 826	98%	399 343

NC452 Ga-Segonyana - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September

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	-	210	4 888	3 358	1 530	45.6%	-
Vote 2 - BUDGET & TREASURY		-	40 071	-	1 926	23 476	10 551	12 925	122.5%	-
Vote 3 - CORPORATE SERVICES		-	358	-	0	113	94	19	20.0%	-
Vote 4 - PLANNING & DEVELOPMENT		-	25 209	-	3 554	5 724	6 638	(914)	-13.8%	-
Vote 5 - HEALTH		-	36	-	0	11	9	2	22.1%	-
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	1 420	-	222	309	374	(65)	-17.4%	-
Vote 7 - PUBLIC SAFETY		-	9 424	-	1 077	2 054	2 481	(427)	-17.2%	-
Vote 8 - WASTE WATER MANAGEMENT		-	21 271	-	1 314	6 463	5 601	863	15.4%	-
Vote 9 - ROAD TRANSPORT		-	13 403	-	1 602	1 611	3 529	(1 918)	-54.3%	-
Vote 10 - WATER		-	126 521	-	10 736	36 228	33 313	2 915	8.7%	-
Vote 11 - Electricity		-	120 498	-	6 235	30 635	31 727	(1 092)	-3.4%	-
Vote 12 - WASTE MANAGEMENT		-	26 420	-	584	8 461	6 956	1 505	21.6%	-
Vote 13 - SPORTS & RECREATION		-	1 961	-	124	330	516	(186)	-36.0%	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	-	399 343	-	27 585	120 303	105 147	15 157	14.4%	-
<b>Expenditure by Vote</b>	1									
Vote 1 - EXECUTIVE & COUNCIL		-	19 120	-	1 724	4 640	4 778	(138)	-2.9%	-
Vote 2 - BUDGET & TREASURY		-	28 335	-	2 308	6 176	7 081	(905)	-12.8%	-
Vote 3 - CORPORATE SERVICES		-	17 139	-	1 568	4 631	4 283	348	8.1%	-
Vote 4 - PLANNING & DEVELOPMENT		-	14 328	-	2 056	4 722	3 581	1 142	31.9%	-
Vote 5 - HEALTH		-	256	-	14	20	64	(44)	-68.6%	-
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	14 676	-	1 320	3 663	3 667	(4)	-0.1%	-
Vote 7 - PUBLIC SAFETY		-	16 029	-	1 268	3 387	4 006	(618)	-15.4%	-
Vote 8 - WASTE WATER MANAGEMENT		-	4 724	-	351	823	1 181	(358)	-30.3%	-
Vote 9 - ROAD TRANSPORT		-	24 336	-	1 026	2 834	6 369	(3 534)	-55.5%	-
Vote 10 - WATER		-	47 979	-	2 361	6 264	13 050	(6 787)	-52.0%	-
Vote 11 - Electricity		-	80 356	-	8 007	17 055	19 857	(2 802)	-14.1%	-
Vote 12 - WASTE MANAGEMENT		-	16 164	-	1 324	3 518	4 039	(521)	-12.9%	-
Vote 13 - SPORTS & RECREATION		-	10 558	-	849	2 191	2 638	(448)	-17.0%	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	-	294 001	-	24 175	59 925	74 594	(14 669)	-19.7%	-
<b>Surplus/ (Deficit) for the year</b>	2	-	105 342	-	3 410	60 379	30 553	29 826	97.6%	-

NC452 Ga-Segonyana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

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			967	29 667	24 452	5 216	21%	33 537
Property rates - penalties & collection charges									-		
Service charges - electricity revenue			82 144			4 076	11 344	20 528	(9 184)	-45%	82 144
Service charges - water revenue			21 941			1 065	3 518	5 483	(1 965)	-36%	21 941
Service charges - sanitation revenue			10 166			861	2 542	2 540	1	0%	10 166
Service charges - refuse revenue			9 389			584	1 726	2 346	(621)	-26%	9 389
Service charges - other									-		
Rental of facilities and equipment			1 896			130	297	474	(177)	-37%	1 896
Interest earned - external investments			-						-		
Interest earned - outstanding debtors			1 139			334	841	285	557	196%	1 139
Dividends received									-		
Fines			4 301			366	636	1 075	(439)	-41%	4 301
Licences and permits			3 362			511	896	840	56	7%	3 362
Agency services			1 573			171	421	393	28	7%	1 573
Transfers recognised - operational			98 754			2 316	37 293	40 760	(3 468)	-9%	98 754
Other revenue			34 945			4 482	10 332	8 733	1 599	18%	34 945
Gains on disposal of PPE									-		
<b>Total Revenue (excluding capital transfers and contributions)</b>			-	303 146	-	15 863	99 511	107 909	(8 397)	-8%	303 146
<b>Expenditure By Type</b>											
Employee related costs			85 703			6 916	19 253	19 600	(347)	-2%	85 703
Remuneration of councillors			6 602			560	1 675	1 650	25	2%	6 602
Debt impairment			505					126	(126)	-100%	505
Depreciation & asset impairment			37 639			-	-	9 406	(9 406)	-100%	37 639
Finance charges			2 964					741	(741)	-100%	2 964
Bulk purchases			60 766			7 007	22 769	17 823	4 947	28%	60 766
Other materials									-		
Contracted services			7 740			710	1 902	1 934	(32)	-2%	7 740
Transfers and grants			3 336			546	546	834	(288)	-35%	3 336
Other expenditure			88 746			8 436	21 712	22 178	(466)	-2%	88 746
Loss on disposal of PPE									-		
<b>Total Expenditure</b>			-	294 001	-	24 175	67 857	74 291	(6 434)	-9%	294 001
<b>Surplus/(Deficit)</b>			-	9 145	-	(8 312)	31 654	33 617	(1 963)	(0)	9 145
Transfers recognised - capital				96 197		11 378	26 867	26 866	1	0	96 197
Contributions recognised - capital									-		
Contributed assets									-		
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>			-	105 342	-	3 066	58 521	60 484			105 342
Taxation									-		
<b>Surplus/(Deficit) after taxation</b>			-	105 342	-	3 066	58 521	60 484			105 342
Attributable to minorities											
<b>Surplus/(Deficit) attributable to municipality</b>			-	105 342	-	3 066	58 521	60 484			105 342
Share of surplus/ (deficit) of associate											
<b>Surplus/ (Deficit) for the year</b>			-	105 342	-	3 066	58 521	60 484			105 342

NC452 Ga-Segonyana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M03 September

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	#DIV/0!	1 050
Vote 2 - BUDGET & TREASURY		-	536	-	5	8	50	(42)	-84%	536
Vote 3 - CORPORATE SERVICES		-	765	-	39	39	170	(131)	-77%	765
Vote 4 - PLANNING & DEVELOPMENT		-	10 085	-	337	3 798	3 138	660	21%	10 085
Vote 5 - HEALTH		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	1 994	-	15	15	100	(85)	-85%	1 994
Vote 7 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-
Vote 8 - WASTE WATER MANAGEMENT		-	-	-	453	544	691	(147)	-21%	-
Vote 9 - ROAD TRANSPORT		-	15 637	-	1 599	1 599	8 199	(6 600)	-80%	15 637
Vote 10 - WATER		-	97 638	-	8 988	23 822	25 000	(1 178)	-5%	97 638
Vote 11 - Electricity		-	1 000	-	-	-	-	-	-	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	-	11 437	29 828	37 348	(7 520)	-20%	128 705
<b>Total Capital Expenditure</b>		-	128 705	-	11 437	29 828	37 348	(7 520)	-20%	128 705
<b>Capital Expenditure - Standard Classification</b>										
<i>Governance and administration</i>		-	2 351	-	44	50	220	(171)	-78%	2 351
Executive and council		-	1 050	-	-	3	-	3	#DIV/0!	1 050
Budget and treasury office		-	536	-	5	8	50	(42)	-84%	536
Corporate services		-	765	-	39	39	170	(131)	-77%	765
<i>Community and public safety</i>		-	1 994	-	15	15	100	(85)	-85%	1 994
Community and social services		-	1 994	-	15	15	100	(85)	-85%	1 994
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	25 722	-	1 936	5 398	11 337	(5 939)	-52%	25 722
Planning and development		-	10 085	-	337	3 798	3 138	660	21%	10 085
Road transport		-	15 637	-	1 599	1 599	8 199	(6 600)	-80%	15 637
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	98 638	-	8 988	24 366	25 691	(1 325)	-5%	98 638
Electricity		-	1 000	-	-	-	-	-	-	1 000
Water		-	97 638	-	8 988	23 822	25 000	(1 178)	-5%	97 638
Waste water management		-	-	-	453	544	691	(147)	-21%	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard Classification</b>	<b>3</b>	-	128 705	-	11 437	29 828	37 348	(7 520)	-20%	128 705
<b>Funded by:</b>										
National Government		-	96 197	-	11 337	26 887	34 650	(7 783)	-22%	96 197
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	96 197	-	11 337	26 887	34 650	(7 783)	-22%	96 197
Public contributions & donations	5	-	20 000	-	-	-	-	-	-	20 000
Borrowing	6	-	3 705	-	-	-	510	(510)	-100%	3 705
Internally generated funds		-	8 803	-	-	2 951	2 188	773	35%	8 803
<b>Total Capital Funding</b>		-	128 705	-	11 437	29 828	37 348	(7 520)	-20%	128 705

**References**

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected).
- include capital component of PPP unitary payment
- Capital expenditure by standard classification must reconcile to the total of multi-year and single year appropriations
- include expenditure on investment property, intangible and biological assets
- Must reconcile to Monthly Budget Statement Financial Performance (revenue and expenditure)
- include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to change in net debt

NC452 Ga-Segonyana - Table C6 Monthly Budget Statement - Financial Position - M03 September

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		38 116	34 061	
Call investment deposits			-			-	
Consumer debtors			28 286		71 428	28 286	
Other debtors			4 770		1 192	4 770	
Current portion of long-term receivables			271		68	271	
Inventory			21 527		5 382	21 527	
<b>Total current assets</b>			-	88 914	-	116 187	88 914
<b>Non current assets</b>							
Long-term receivables				465		116	465
Investments							
Investment property				704		704	704
Investments in Associate							
Property, plant and equipment				1 161 800		29 828	1 161 800
Agricultural							
Biological assets				1 585		1 585	1 585
Intangible assets				93		89	93
Other non-current assets							
<b>Total non current assets</b>			-	1 164 648	-	32 322	1 164 648
<b>TOTAL ASSETS</b>			-	1 253 562	-	148 509	1 253 562
<b>LIABILITIES</b>							
<b>Current liabilities</b>							
Bank overdraft							
Borrowing				2 400			2 400
Consumer deposits				2 562		641	2 562
Trade and other payables				24 535		22 082	24 535
Provisions				479			479
<b>Total current liabilities</b>			-	29 976	-	22 723	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	-	22 723	33 681
<b>NET ASSETS</b>	2		-	1 219 881	-	125 786	1 219 881
<b>COMMUNITY WEALTH/EQUITY</b>							
Accumulated Surplus/(Deficit)				1 219 881		125 786	1 219 881
Reserves							
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2		-	1 219 881	-	125 786	1 219 881

NC452 Ga-Segonyana - Table C7 Monthly Budget Statement - Cash Flow - M03 September

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		13 138	62 672	50 280	12 391	25%	177 227		
Government - operating			98 754		614	40 523	40 760	(238)	-1%	98 754		
Government - capital			96 197		3 815	45 719	41 000	4 719	12%	96 197		
Interest			1 082		334	841	285	557	196%	1 082		
Dividends								-				
<b>Payments</b>												
Suppliers and employees			(253 290)		(24 175)	(98 101)	(64 279)	33 822	-53%	(253 290)		
Finance charges			(2 964)				(741)	(741)	100%	(2 964)		
Transfers and Grants								-				
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>			<b>-</b>		<b>117 006</b>	<b>-</b>	<b>(6 274)</b>	<b>51 654</b>	<b>67 305</b>	<b>15 651</b>	<b>23%</b>	<b>117 006</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>												
<b>Receipts</b>												
Proceeds on disposal of PPE								-				
Decrease (increase) in non-current debtors								-				
Decrease (increase) other non-current receivables								-				
Decrease (increase) in non-current investments								-				
<b>Payments</b>												
Capital assets			(128 705)		(11 437)	(29 828)	(37 106)	(7 277)	20%	(128 705)		
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>			<b>-</b>		<b>(128 705)</b>	<b>-</b>	<b>(11 437)</b>	<b>(29 828)</b>	<b>(37 106)</b>	<b>(7 277)</b>	<b>20%</b>	<b>(128 705)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>												
<b>Receipts</b>												
Short term loans								-				
Borrowing long term/refinancing								-				
Increase (decrease) in consumer deposits								-				
<b>Payments</b>												
Repayment of borrowing			(2 400)		(14)	(40)	(735)	(695)	95%	(2 400)		
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>			<b>-</b>		<b>(2 400)</b>	<b>-</b>	<b>(14)</b>	<b>(40)</b>	<b>(735)</b>	<b>(695)</b>	<b>95%</b>	<b>(2 400)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>			<b>-</b>		<b>(17 724)</b>	<b>-</b>	<b>(17 724)</b>	<b>21 786</b>	<b>29 465</b>			<b>(14 099)</b>
Cash/cash equivalents at beginning:			48 159				16 330	48 159				16 330
Cash/cash equivalents at month/year end:			34 061				38 116	77 624				2 232

NC452 Ga-Segonyana - Supporting Table SC1 Material variance explanations - M03 September

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	<b>R thousands</b>			
1	<b>Revenue By Source</b>			
	Property Rates	5 216	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	(9 184)	Seasonal Fluctuation	No Remedial Steps required
	Service charges - water revenue	(1 965)	Over Projected	
	Service charges - sanitation revenue	1	On target	
	Service charges - refuse revenue	(621)	Over Projected	
	Rental of facilities and equipment	(177)	Low Demand	No Remedial Steps required
	Interest earned - outstanding debtors	557	Late Payments	No Remedial Steps required
	Fines	(439)	Less traffic fines collected	
	Licences and permits	56	Under Projected	
	Transfers recognised - operational	(3 468)	Over Projected	
	Other revenue	1 599	Under Projected	No Remedial Steps required
2	<b>Expenditure By Type</b>			
	Employee related costs	(347)	Unfilled Positions	Positions to be filled
	Debt impairment	(126)	No debts written off	
	Depreciation & asset impairment	(9 406)	accounted for only for at year end	
	Finance charges	(741)	accounted for only for at year end	
	Bulk purchases	(2 986)	Seasonal Fluctuation	
	Contracted services	(32)	Under-spending	Need to accelerate the spending
	Other expenditure	(466)	Under-spending	Need to accelerate the spending
3	<b>Capital Expenditure</b>			
	Capital Projects in total	1	On target	Need to accelerate the spending
4	<b>Financial Position</b>			
5	<b>Cash Flow</b>			
	Ratepayers and other	12 391	Over collection	Need to accelerate the collection
	Government - operating	(238)	Over Projected	No Remedial Steps required
	Suppliers and employees	33 822	Over-spending	
6	<b>Measureable performance</b>			
7	<b>Municipal Entities</b>			

HC452 Ga-Segonyana - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description		Budget Year 2014/15										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy			
		NT Code	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			Total over 90 days		
<b>Debtors Age Analysis By Income Source</b>																
	Trade and Other Receivables from Exchange Transactions - Water	1200	1 172	523	326	143	2 018							4 181	2 161	
	Trade and Other Receivables from Exchange Transactions - Electricity	1300	4 074	1 209	1 199	420	3 132							10 035	3 552	
	Receivables from Non-exchange Transactions - Property Rates	1400	1 076	416	14 247	-	14 575							30 315	14 575	
	Receivables from Exchange Transactions - Waste Water Management	1500	793	433	351	291	8 771							10 639	9 062	
	Receivables from Exchange Transactions - Waste Management	1600	471	243	195	149	5 462							6 520	5 611	
	Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-							-	-	
	Interest on Arrear Debtor Accounts	1810	293	237	180	89	2 519							3 318	2 608	
	Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820														
	Other	1900	650	321	266	302	4 882							6 420	5 184	
	<b>Total By Income Source</b>	2000	8 529	3 383	16 764	1 393	41 359							71 428	42 753	
<b>2013/14 - totals only</b>																
<b>Debtors Age Analysis By Customer Group</b>																
	Organs of State	2200	503	430	9 042	557	6 448							16 980	7 005	
	Commercial	2300	4 648	1 026	1 874	215	6 820							14 583	7 035	
	Households	2400	3 165	1 814	5 246	566	26 625							37 416	27 191	
	Other	2500	213	113	602	55	1 467							2 449	1 521	
	<b>Total By Customer Group</b>	2600	8 529	3 383	16 764	1 393	41 359							71 428	42 753	



NC452 Ga-Segonyana - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

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 SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

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	-	-	39 118	39 118	-		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			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	-	614	614	614	-		1 228
								-		
								-		
								-		
Library	4		1 228		614	614	614	-		1 228
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]								-		
<b>Other grant providers:</b>		-	-	-	-	791	791	-		-
ACIP WATER								-		
HOUSING					-	791	791	-		
								-		
<b>Total Operating Transfers and Grants</b>	5	-	99 754	-	614	40 523	40 523	-		99 754
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	95 197	-	3 815	45 719	45 719	-		95 197
Municipal Infrastructure Grant (MIG)			51 027			29 479	29 479	-		51 027
Regional Bulk Infrastructure			30 000		3 815	12 698	12 698			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	-	3 815	45 719	45 719	-		95 197
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	194 951	-	4 429	86 242	86 242	-		194 951

NC452 Ga-Segonyana - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

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	-	1 168	36 102	36 093	9	0.0%	98 526
Local Government Equitable Share			86 992		-	34 434	34 434	-		86 992
Finance Management			1 600		282	329	329	-		1 600
Municipal Systems Improvement			934		210	210	210	-		934
Water Services Operating Subsidy			7 000		667	1 121	1 121	-		7 000
EPWP Incentive			1 000		9	9		9	#DIV/0!	1 000
Integrated National Electrification Programme			1 000					-		1 000
Other transfers and grants [insert description]								-		
Provincial Government:		-	1 228	-	215	258	258	-		1 228
								-		
								-		
Library			1 228		215	258	258	-		1 228
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	-	378	933	933	-		-
ACIP WATER								-		
HOUSING					378	933	933	-		
<b>Total operating expenditure of Transfers and Grants:</b>		-	99 754	-	1 760	37 293	37 284	9	0.0%	99 754
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		-	95 197	-	11 378	26 867	26 866	1	0.0%	95 197
Municipal Infrastructure Grant (MIG)			51 027		4 650	9 825	9 824	1	0.0%	51 027
Regional Bulk Infrastructure			30 000		3 815	12 698	12 698	-		30 000
Rural Households Infrastructure					205	549	549	-		
								-		
Municipal Water Infrastructure Grant			14 170		2 709	3 795	3 795	-		14 170
Provincial Government:		-	-	-	-	-	-	-		-
								-		
District Municipality:		-	-	-	-	-	-	-		-
								-		
Other grant providers:		-	-	-	-	-	-	-		-
								-		
<b>Total capital expenditure of Transfers and Grants</b>		-	95 197	-	11 378	26 867	26 866	1	0.0%	95 197
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	194 951	-	13 138	64 160	64 150	9	0.0%	194 951

NC452 Ga-Segonyana - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M03 September

Description	Ref	Budget Year 2014/15				
		Approved Rollover 2013/14	Monthly actual	YearTD actual	YTD variance	YTD variance %
<b>R thousands</b>						
<b>EXPENDITURE</b>						
<b>Operating expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		-	-	-	-	
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]					-	
<b>Provincial Government:</b>		-	-	-	-	
					-	
					-	
					-	
Library					-	
<b>District Municipality:</b>		-	-	-	-	
[insert description]					-	
<b>Other grant providers:</b>		-	-	-	-	
ACIP WATER					-	
<b>Total operating expenditure of Approved Roll-overs</b>		-	-	-	-	
<b>Capital expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		-	-	-	-	
Municipal Infrastructure Grant (MIG)					-	
					-	
					-	
Municipal Water Infrastructure Grant					-	
<b>Provincial Government:</b>		-	-	-	-	
					-	
<b>District Municipality:</b>		-	-	-	-	
					-	
<b>Other grant providers:</b>		-	-	-	-	
					-	
<b>Total capital expenditure of Approved Roll-overs</b>		-	-	-	-	
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		-	-	-	-	



NC412 Ga-Seqonyana - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M03 September

Description	Rel	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	+2 2016/17
<b>Cash Receipts by Source</b>																
Property rates		423	3 727	1 084										23 476	31 813	33 531
Property rates - penalties & collection charges		-	-	-										-	-	-
Service charges - electricity revenue		5 220	4 803	5 949										73 929	77 922	77 567
Service charges - water revenue		854	910	934										18 650	20 119	21 206
Service charges - sanitation revenue		574	596	697										8 641	9 643	9 712
Service charges - refuse		312	371	326										7 511	8 412	8 866
Service charges - other		-	-	-										-	-	-
Rental of facilities and equipment		87	80	130										1 517	1 819	1 917
Interest earned - external investments		-	-	-										-	-	-
Interest earned - outstanding debtors		225	282	334										1 082	1 201	1 266
Dividends received		-	-	-										-	-	-
Fines		172	99	365										3 870	4 080	4 300
Licences and permits		177	208	511										3 194	3 189	3 361
Agency services		123	127	171										1 494	1 575	1 660
Transfer receipts - operating		38 276	1 632	614										98 754	121 414	130 118
Other revenue		3 586	27 087	2 970										34 945	33 148	36 880
<b>Cash Receipts by Source</b>		<b>50 028</b>	<b>39 921</b>	<b>14 087</b>										<b>277 063</b>	<b>314 334</b>	<b>330 362</b>
<b>Other Cash Flows by Source</b>																
Transfer receipts - capital		33 021	8 884	3 815										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>		<b>83 049</b>	<b>48 805</b>	<b>17 901</b>										<b>373 260</b>	<b>405 609</b>	<b>425 801</b>
<b>Cash Payments by Type</b>																
Employee related costs		5 847	6 490	6 916										85 703	90 331	95 209
Remuneration of councillors		555	558	560										6 602	6 958	7 334
Interest paid		-	-	-										2 964	3 124	3 293
Bulk purchases - Electricity		7 932	7 830	7 007										64 459	67 982	71 653
Bulk purchases - Water & Sewer		-	-	-										-	-	-
Other materials		-	-	-										-	-	-
Contracted services		595	596	710										7 740	8 158	8 588
Grants and subsidies paid - other municipalities		-	-	-										-	-	-
Grants and subsidies paid - other		-	-	-										-	-	-
General expenses		3 463	9 812	8 438										67 034	93 538	98 589
<b>Cash Payments by Type</b>		<b>18 395</b>	<b>25 287</b>	<b>24 175</b>										<b>256 254</b>	<b>270 092</b>	<b>284 676</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		4 430	13 962	11 437										128 705	91 275	95 419
Repayment of borrowing		13	13	14										2 400	2 530	2 666
Other Cash Flows/Payments		10 032	20 212	-										-	-	-
<b>Total Cash Payments by Type</b>		<b>32 870</b>	<b>59 474</b>	<b>35 625</b>										<b>387 359</b>	<b>363 896</b>	<b>382 752</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>50 179</b>	<b>(10 669)</b>	<b>(17 724)</b>										<b>(14 099)</b>	<b>41 713</b>	<b>43 040</b>
Cash/cash equivalents at the month/year beginning:		16 330	66 509	55 841	38 116	38 116	38 116	38 116	38 116	38 116	38 116	38 116	38 116	16 330	2 232	43 945
Cash/cash equivalents at the month/year end:		66 509	55 841	38 116	38 116	38 116	38 116	38 116	38 116	38 116	38 116	38 116	38 116	2 232	43 945	86 985

NC452 Ga-Segonyana - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September

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>									
<u>Monthly expenditure performance trend</u>									
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				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>29 828</b>					

NC452 Ga-Segonyana - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03 September

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 new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	119 432	-	11 246	29 411	34 719	5 308	15.3%	119 432
Infrastructure - Road transport		-	15 637	-	1 599	1 599	4 380	2 781	63.5%	15 637
Roads, Pavements & Bridges			15 637		1 599	1 599	4 380	2 781	63.5%	15 637
Storm water										
Infrastructure - Electricity		-	1 000	-	-	-	290	290	100.0%	1 000
Generation										
Transmission & Reticulation			1 000				290	290	100.0%	1 000
Street Lighting										
Infrastructure - Water		-	97 078	-	8 988	23 912	28 162	4 250	15.1%	97 078
Dams & Reservoirs										
Water purification										
Reticulation			97 078		8 988	23 912	28 162	4 250	15.1%	97 078
Infrastructure - Sanitation		-	-	-	453	453	-	(453)	#DIV/0!	-
Reticulation										
Sewerage purification					453	453	-	(453)	#DIV/0!	-
Infrastructure - Other		-	5 716	-	205	3 446	1 886	(1 559)	-82.7%	5 716
Waste Management										
Transportation										
Gas										
Other			5 716		205	3 446	1 886	(1 559)	-82.7%	5 716
<b>Community</b>		-	181	-	-	-	53	53	100.0%	181
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls			181				53	53	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	-	191	417	1 602	1 184	73.9%	5 387
General vehicles										
Specialised vehicles										
Plant & equipment			1 401		8	8	406	398	98.0%	1 401
Computers - hardware/equipment										
Furniture and other office equipment			3 886		183	409	1 166	757	64.9%	3 886
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings			100				29	29	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	-	11 437	29 828	36 373	6 545	18.0%	125 000



NC452 Ga-Segonyana - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M03

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 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 & Rehabilitation		-	-	-	-	-	-	-	-	-
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	-	-	-	975	975	100.0%	3 705
General vehicles		-	3 705	-	-	-	975	975	100.0%	3 705
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Chic 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	-	-	-	975	975	100.0%	3 705
<b>Revised vehicles</b>		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Consergency		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

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

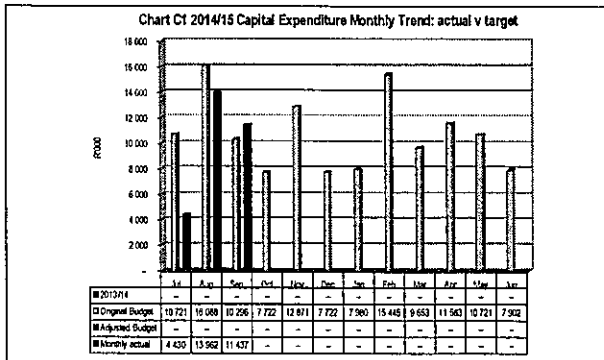
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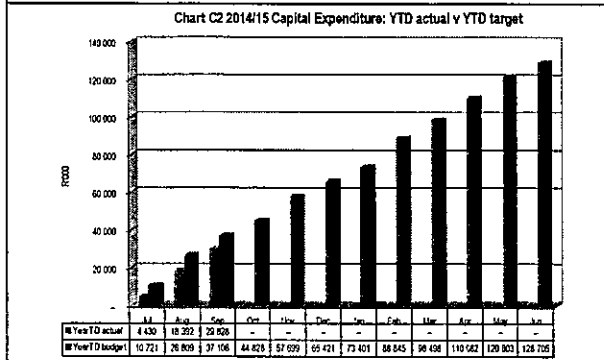
**Chart C1 2014/15 Capital Expenditure Monthly Trend: actual v target**

Month	2013/14	Original Budget	Adjusted Budget	Monthly actual
Jul	-	10 721	-	4 430
Aug	-	16 068	-	13 962
Sep	-	10 256	-	11 437
Oct	-	7 722	-	-
Nov	-	12 811	-	-
Dec	-	7 722	-	-
Jan	-	7 960	-	-
Feb	-	15 445	-	-
Mar	-	9 653	-	-
Apr	-	11 563	-	-
May	-	10 721	-	-
Jun	-	7 562	-	-



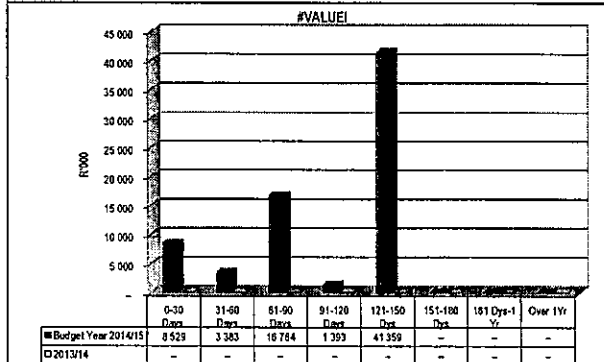
**Chart C2 2014/15 Capital Expenditure: YTD actual v YTD target**

Month	YearTD actual	YearTD budget
Jul	4 430	10 721
Aug	18 392	26 809
Sep	29 829	37 106
Oct	44 828	44 828
Nov	57 699	57 699
Dec	65 421	65 421
Jan	73 401	73 401
Feb	88 845	88 845
Mar	98 498	98 498
Apr	110 062	110 062
May	120 903	120 903
Jun	128 705	128 705



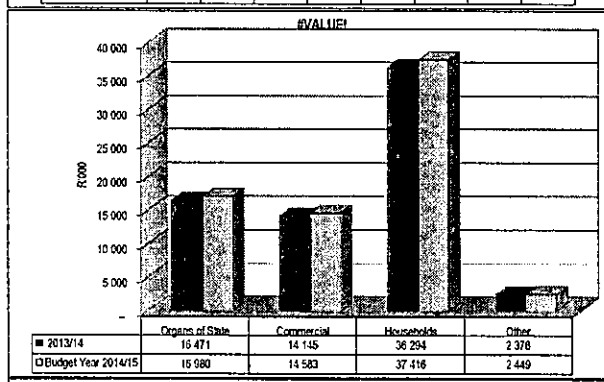
**#VALUE!**

	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr
Budget Year 2014	8 529	3 383	16 764	1 393	41 359	-	-	-
2013/14	-	-	-	-	-	-	-	-



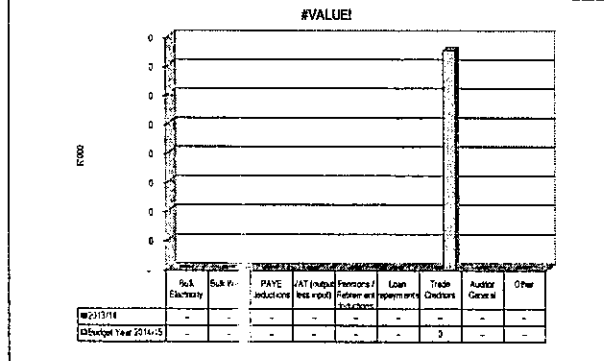
**#VALUE!**

	2013/14	Budget Year 2014/15
Organic of State	16 471	16 090
Commercial	14 145	14 583
Households	36 254	37 416
Other	2 378	2 449



**#VALUE!**

	Bulk Electricity	Bulk Water	PAYE Deductions	VAT (incl. on Pensions / RPI) Loan repayments	Trade Creditors	Auditor General	Other
2013/14	-	-	-	-	-	-	-
Budget Year 2014	-	-	-	-	0	-	-





# Ga-Segonyana

MUNISIPALITEIT • MUNICIPALITY • MASEPALA

Our Ref No.:  
Ons Verw. Nr.:  
Tshupelo ya rona:

Cnr Voortrekker and School Streets  
Private Bag X 1522, KURUMAN 8460

Tel (053) 712 9300

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VAT Reg. no. 4890117197

## QUALITY CERTIFICATE

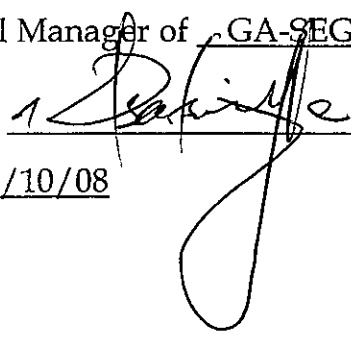
I GAEATLHOGE EDWARD NTEFANG, the Municipal Manager of GA-SEGONYANA LOCAL MUNICIPALITY (name of Municipality), hereby certify that -

- o The monthly budget statement

For the month of SEPTEMBER 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 2014/10/08