

***GA-SEGONYANA LOCAL
MUNICIPALITY***



***MONTHLY BUDGET STATEMENT
JULY 2014***



**TO: MUNICIPAL MANAGER
COUNCIL**

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

1. PURPOSE

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

2. STRATEGIC OBJECTIVE

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

Section 71 of the MFMA requires that:

The Accounting Officer of a Municipality must no later than **10 working days** after the end of each month submit to the **Mayor of the Municipality**, and the relevant **National and Provincial treasury**, a statement in the prescribed format on the state of the municipality's budget reflecting certain particulars for that month and for the financial year up to the end of that month. For the reporting period ending 31 July 2014, ten working days reporting limit expires on the 14 August 2014.

3. REPORT FOR THE PERIOD ENDING 31 JULY 2014

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

NC452 Ga-Segonyana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

| 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 | | 19 501 | 19 501 | 16 768 | 2 733 | 16% | 33 537 |
| Service charges - electricity revenue | | | 82 144 | | 3 244 | 3 244 | 6 843 | (3 599) | -53% | 82 144 |
| Service charges - refuse revenue | | | 9 389 | | 597 | 597 | 782 | (185) | -24% | 9 389 |
| Rental of facilities and equipment | | | 1 896 | | 87 | 87 | 158 | (71) | -45% | 1 896 |
| Interest earned - outstanding debtors | | | 1 139 | | 225 | 225 | 95 | 130 | 137% | 1 139 |
| Fines | | | 4 301 | | 172 | 172 | 358 | (187) | -52% | 4 301 |
| Licences and permits | | | 3 362 | | 177 | 177 | 280 | (103) | -37% | 3 362 |
| Agency services | | | 1 573 | | 123 | 123 | 131 | (8) | -6% | 1 573 |
| Transfers recognised - operational | | | 98 754 | | 34 977 | 34 977 | 36 852 | (1 883) | -5% | 98 754 |
| Other revenue | | | 34 945 | | 3 586 | 3 586 | 2 911 | 675 | 23% | 34 945 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | | 85 703 | | 5 847 | 5 847 | 7 139 | (1 292) | -18% | 85 703 |
| Remuneration of councillors | | | 6 602 | | 556 | 556 | 550 | 7 | 1% | 6 602 |
| Debt impairment | | | 505 | | | | 42 | (42) | -100% | 505 |
| Depreciation & asset impairment | | | 37 639 | | | | 3 135 | (3 135) | -100% | 37 639 |
| Finance charges | | | 2 964 | | | | 247 | (247) | -100% | 2 964 |
| Bulk purchases | | | 60 766 | | | | 6 077 | (6 077) | -100% | 60 766 |
| Contracted services | | | 7 740 | | 596 | 596 | 645 | (49) | -8% | 7 740 |
| Transfers and grants | | | 3 336 | | | | 278 | (278) | -100% | 3 336 |
| Other expenditure | | | 88 746 | | 3 463 | 3 463 | 7 393 | (3 929) | -53% | 88 746 |

The Major Operating Revenue variances against the budget are:

- Property rates - Favourable variance of R2 733mil due to the higher property values following implementation of the new valuation roll as of 1 July 2013.
- Electricity revenue - Unfavourable variance of R3 599mil due to higher projected sales because of seasonal fluctuation.
- Interest earned - Outstanding debtors - Unfavourable variance of R130 due to the over-estimation on the interest revenue
- Transfer Recognised Operational - For Breakdown please refer to Annexure A Table SC7(1)
- Other Revenue - Favourable variance of R675 due to over-collection on various revenue items

The Major Operating Expenditure variances against budget are:

- Employee Related Costs - Favourable variance of R1 292mil 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 R60 77mil due to journals not yet been done.
- Contracted Services - Unfavourable variance of R49 due to underspending
- Other Expenditure -Unfavourable variance of R3 929 due to underspending 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 3.44% (R4 430mil) on the year to date target of R10 721mil.

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 |
|---|----------------|--------------|---------------|----------------|
| Total Capital Expenditure | 128 705 | 4 430 | 10 721 | (6 291) |
| Capital Financing | | | | |
| National Government | 96 197 | 4 430 | 8 013 | (3 583) |
| Provincial Government | | | | - |
| District Municipality | | | | - |
| Other transfers and grants | | | | - |
| Transfers recognised - capital | 96 197 | 4 430 | 8 013 | (3 583) |
| Public contributions & donations | 20 000 | | 1 666 | (1 666) |
| Borrowing | 3 705 | | 309 | (309) |
| Internally generated funds | 8 803 | | 733 | (733) |
| Total Capital Funding | 128 705 | 4 430 | 10 721 | (6 291) |

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

The CFS report for the period ending 31 July 2014 indicates a closing balance (cash and cash equivalents) of **R66 509 million** which comprises of the following:

- Bank balance and cash R1 414 million (Main Acc)
- Bank balance and cash R64 902 million (Call Acc)
- Bank balance and cash R0 093 million (TTS Acc)
- Bank balance and cash R0 100 million (Reservoir Acc)

Ratepayers and other reflect a year to date amount of **R11 527 million (R22 412 million Unfavourable variance)** compared to a year to date target of **R33 939 million (an under collection of R22 412 million for the period)**.

Operating grants and subsidies show a year to date amount of **R38 276 million** compared to a year to date target of **R18 911 million (R19 365 million favourable variance)** due to the equitable share received in advance for three months and

Capital grants and subsidies show a year to date amount of **R33 021 million** compared to a year to date target of **R25 992 million (R7 029 million favourable variance)**

With regard to payments:

Suppliers and employee payments indicate a year to date amount of **R28 427 million (R6 264 million favourable variance)** compared to a target of **R22 163 million** due to under spending during the period.

Capital payments indicate a year to date amount of **R4 430 million (R6 291 million Unfavourable variance)** compared to a target of **R10 721 million** due to under spending during the period.

3.4 Outstanding Debtors report (Annexure A – Table SC3)

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

Total outstanding debtors as at 31 July 2014 amounts to R73 033 mil (Government: R17 221mil, Business: R15 351 mil, Households: R38 009 mil and Other: R2 450 mil).

4. FINANCIAL IMPLICATIONS

The report for the period ending 31 July 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 July 2014 the operating revenue (excluding capital grants) and expenditure actual represented **21.34%** and **3.55%**, respectively of the annual budget. The outcome reflects a variance of 1.04% (unfavourable) and 5.12% (unfavourable) respectively, when compared to the target of 8.33%. However, considering the under collection of debtors, under spending on capital projects, operating expenditure and the equitable share received in advance, expenditure has to be restrained to ensure a positive cash flow

The actual year to date capital expenditure until 31 July 2014 represents only 3.44% when compared to the benchmark projection of 8.32%, a variance of 4.88% for the year

5. RECOMMEND

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

- The Accounting Officer provides the Executive Mayor with the "In Year" report for July 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 B

Main Tables

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

Consolidated Monthly Budget Statements

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

Supporting Tables

SC1
SC3
SC4
SC6
SC7
SC8
SC9
SC12

Material variance explanations
Aged Debtors
Aged Creditors
Transfer and grants Receipts
Transfer and grants Expenditure
Councilors and Staff Benefits
Actual and revised targets for cash receipts
Capital Expenditure Trend

NC452 Ga-Segonyana - Table C1 Monthly Budget Statement Summary - M01 July

| 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 | - | 19 501 | 19 501 | 16 768 | 2 733 | 16% | 33 537 |
| Service charges | - | 123 640 | - | 5 867 | 5 867 | 10 299 | (4 433) | -43% | 123 640 |
| Investment revenue | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | - | 98 754 | - | 34 977 | 34 977 | 36 852 | (1 876) | -5% | 98 754 |
| Other own revenue | - | 47 215 | - | 4 369 | 4 369 | 3 933 | 436 | 11% | 47 215 |
| Total Revenue (excluding capital transfers and contributions) | - | 303 146 | - | 64 713 | 64 713 | 67 853 | (3 140) | -5% | 303 146 |
| Employee costs | - | 85 703 | - | 5 847 | 5 847 | 7 139 | (1 292) | -18% | 85 703 |
| Remuneration of Councillors | - | 6 602 | - | 556 | 556 | 550 | 7 | 1% | 6 602 |
| Depreciation & asset impairment | - | 37 639 | - | - | - | 3 135 | (3 135) | -100% | 37 639 |
| Finance charges | - | 2 964 | - | - | - | 247 | (247) | -100% | 2 964 |
| Materials and bulk purchases | - | 60 766 | - | - | - | 6 077 | (6 077) | -100% | 60 766 |
| Transfers and grants | - | 3 336 | - | - | - | 278 | (278) | -100% | 3 336 |
| Other expenditure | - | 96 991 | - | 4 059 | 4 059 | 8 079 | (4 020) | -50% | 96 991 |
| Total Expenditure | - | 294 001 | - | 10 463 | 10 463 | 25 505 | (15 042) | -59% | 294 001 |
| Surplus/(Deficit) | - | 9 145 | - | 54 250 | 54 250 | 42 348 | 11 902 | 28% | 9 145 |
| Transfers recognised - capital | - | 96 197 | - | 4 430 | 4 430 | 4 441 | (11) | -0% | 96 197 |
| Contributions & Contributed assets | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | - | 105 342 | - | 58 680 | 58 680 | 46 789 | 11 892 | 25% | 105 342 |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | - | 105 342 | - | 58 680 | 58 680 | 46 789 | 11 892 | 25% | 105 342 |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | - | 128 705 | - | 4 430 | 4 430 | 10 721 | (6 291) | -59% | 128 705 |
| Capital transfers recognised | - | 96 197 | - | 4 430 | 4 430 | 8 013 | (3 583) | -45% | 96 197 |
| Public contributions & donations | - | 20 000 | - | - | - | 1 666 | (1 666) | -100% | 20 000 |
| Borrowing | - | 3 705 | - | - | - | 309 | (309) | -100% | 3 705 |
| Internally generated funds | - | 8 803 | - | - | - | 733 | (733) | -100% | 8 803 |
| Total sources of capital funds | - | 128 705 | - | 4 430 | 4 430 | 10 721 | (6 291) | -59% | 128 705 |
| Financial position | | | | | | | | | |
| Total current assets | - | 88 914 | - | - | 146 469 | - | - | - | 88 914 |
| Total non current assets | - | 1 164 648 | - | - | 5 223 | - | - | - | 1 164 648 |
| Total current liabilities | - | 29 976 | - | - | 31 934 | - | - | - | 29 976 |
| Total non current liabilities | - | 3 705 | - | - | - | - | - | - | 3 705 |
| Community wealth/Equity | - | 1 219 881 | - | - | 119 758 | - | - | - | 1 219 881 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | - | 117 006 | - | 54 622 | 54 622 | 56 628 | 2 006 | 4% | 117 006 |
| Net cash from (used) investing | - | (128 705) | - | (4 430) | (4 430) | (10 721) | (6 291) | 59% | (128 705) |
| Net cash from (used) financing | - | (2 400) | - | (13) | (13) | (720) | (707) | 98% | (2 400) |
| Cash/cash equivalents at the month/year end | - | 34 061 | - | - | 66 509 | 93 346 | 26 837 | 29% | 2 232 |
| 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 | 26 598 | 2 188 | 1 789 | 1 369 | 41 089 | - | - | - | 73 033 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | - | - | - | - | 0 | - | - | - | 0 |

NC452 Ga-Segonyana - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M01 July

| 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 | | | | | | | | | | |
| Governance and administration | | - | 53 181 | - | 24 959 | 24 959 | 4 430 | 20 529 | 463% | 53 181 |
| Executive and council | | - | 12 752 | - | 4 678 | 4 678 | 1 062 | 3 616 | 340% | 12 752 |
| Budget and treasury office | | - | 40 071 | - | 20 197 | 20 197 | 3 338 | 16 859 | 505% | 40 071 |
| Corporate services | | - | 358 | - | 83 | 83 | 30 | 54 | 180% | 358 |
| Community and public safety | | - | 12 841 | - | 778 | 778 | 1 070 | (292) | -27% | 12 841 |
| Community and social services | | - | 1 420 | - | 81 | 81 | 118 | (37) | -31% | 1 420 |
| Sport and recreation | | - | 1 961 | - | 135 | 135 | 163 | (28) | -17% | 1 961 |
| Public safety | | - | 9 424 | - | 550 | 550 | 785 | (235) | -30% | 9 424 |
| Housing | | - | - | - | - | - | - | - | | - |
| Health | | - | 36 | - | 10 | 10 | 3 | 7 | 244% | 36 |
| Economic and environmental services | | - | 38 612 | - | 1 912 | 1 912 | 3 216 | (1 304) | -41% | 38 612 |
| Planning and development | | - | 25 209 | - | 1 685 | 1 685 | 2 100 | (415) | -20% | 25 209 |
| Road transport | | - | 13 403 | - | 227 | 227 | 1 116 | (890) | -80% | 13 403 |
| Environmental protection | | - | - | - | - | - | - | - | | - |
| Trading services | | - | 294 708 | - | 41 494 | 41 494 | 24 549 | 16 945 | 69% | 294 708 |
| Electricity | | - | 120 498 | - | 18 454 | 18 454 | 10 037 | 8 416 | 84% | 120 498 |
| Water | | - | 126 521 | - | 11 476 | 11 476 | 10 539 | 936 | 9% | 126 521 |
| Waste water management | | - | 21 271 | - | 4 234 | 4 234 | 1 772 | 2 463 | 139% | 21 271 |
| Waste management | | - | 26 420 | - | 7 330 | 7 330 | 2 201 | 5 130 | 233% | 26 420 |
| Other | 4 | - | - | - | - | - | - | - | | - |
| Total Revenue - Standard | 2 | - | 399 343 | - | 69 143 | 69 143 | 33 265 | 35 878 | 108% | 399 343 |
| Expenditure - Standard | - | | | | | | | | | |
| Governance and administration | | - | 64 594 | - | 4 280 | 4 280 | 5 381 | (1 101) | -20% | - |
| Executive and council | | - | 19 120 | - | 1 144 | 1 144 | 1 593 | (448) | -28% | - |
| Budget and treasury office | | - | 28 335 | - | 1 895 | 1 895 | 2 360 | (465) | -20% | - |
| Corporate services | | - | 17 139 | - | 1 240 | 1 240 | 1 428 | (188) | -13% | - |
| Community and public safety | | - | 41 518 | - | 2 683 | 2 683 | 3 458 | (775) | -22% | - |
| Community and social services | | - | 14 676 | - | 1 032 | 1 032 | 1 222 | (190) | -16% | - |
| Sport and recreation | | - | 10 558 | - | 657 | 657 | 879 | (223) | -25% | - |
| Public safety | | - | 16 029 | - | 984 | 984 | 1 335 | (352) | -26% | - |
| Housing | | - | - | - | - | - | - | - | | - |
| Health | | - | 256 | - | 11 | 11 | 21 | (10) | -49% | - |
| Economic and environmental services | | - | 38 665 | - | 1 644 | 1 644 | 3 202 | (1 558) | -49% | - |
| Planning and development | | - | 14 328 | - | 679 | 679 | 1 194 | (515) | -43% | - |
| Road transport | | - | 24 336 | - | 965 | 965 | 2 008 | (1 043) | -52% | - |
| Environmental protection | | - | - | - | - | - | - | - | | - |
| Trading services | | - | 149 224 | - | 1 855 | 1 855 | 13 563 | (11 707) | -86% | - |
| Electricity | | - | 80 356 | - | 366 | 366 | 6 694 | (6 327) | -95% | - |
| Water | | - | 47 979 | - | 193 | 193 | 5 129 | (4 936) | -96% | - |
| Waste water management | | - | 4 724 | - | 223 | 223 | 394 | (170) | -43% | - |
| Waste management | | - | 16 164 | - | 1 073 | 1 073 | 1 346 | (274) | -20% | - |
| Other | | - | - | - | - | - | - | - | | - |
| Total Expenditure - Standard | 3 | - | 294 001 | - | 10 463 | 10 463 | 25 604 | (15 141) | -59% | - |
| Surplus/ (Deficit) for the year | | - | 105 342 | - | 58 680 | 58 680 | 7 662 | 51 019 | 666% | 399 343 |

NC452 Ga-Segonyana - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July

| 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 | - | 4 678 | 4 678 | 1 062 | 3 616 | 340.4% | - |
| Vote 2 - BUDGET & TREASURY | | - | 40 071 | - | 20 197 | 20 197 | 3 338 | 16 859 | 505.1% | - |
| Vote 3 - CORPORATE SERVICES | | - | 358 | - | 83 | 83 | 30 | 54 | 180.2% | - |
| Vote 4 - PLANNING & DEVELOPMENT | | - | 25 209 | - | 1 685 | 1 685 | 2 100 | (415) | -19.7% | - |
| Vote 5 - HEALTH | | - | 36 | - | 10 | 10 | 3 | 7 | 244.3% | - |
| Vote 6 - COMMUNITY & SOCIAL SERVICES | | - | 1 420 | - | 81 | 81 | 118 | (37) | -31.2% | - |
| Vote 7 - PUBLIC SAFETY | | - | 9 424 | - | 550 | 550 | 785 | (235) | -29.9% | - |
| Vote 8 - WASTE WATER MANAGEMENT | | - | 21 271 | - | 4 234 | 4 234 | 1 772 | 2 463 | 139.0% | - |
| Vote 9 - ROAD TRANSPORT | | - | 13 403 | - | 227 | 227 | 1 116 | (890) | -79.7% | - |
| Vote 10 - WATER | | - | 126 521 | - | 11 476 | 11 476 | 10 539 | 936 | 8.9% | - |
| Vote 11 - Electricity | | - | 120 498 | - | 18 454 | 18 454 | 10 037 | 8 416 | 83.8% | - |
| Vote 12 - WASTE MANAGEMENT | | - | 26 420 | - | 7 330 | 7 330 | 2 201 | 5 130 | 233.1% | - |
| Vote 13 - SPORTS & RECREATION | | - | 1 961 | - | 135 | 135 | 163 | (28) | -17.1% | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | 2 | - | 399 343 | - | 69 143 | 69 143 | 33 265 | 35 878 | 107.9% | - |
| Expenditure by Vote | 1 | | | | | | | | | |
| Vote 1 - EXECUTIVE & COUNCIL | | - | 19 120 | - | 1 144 | 1 144 | 1 593 | (448) | -28.2% | - |
| Vote 2 - BUDGET & TREASURY | | - | 28 335 | - | 1 895 | 1 895 | 2 360 | (465) | -19.7% | - |
| Vote 3 - CORPORATE SERVICES | | - | 17 139 | - | 1 240 | 1 240 | 1 428 | (188) | -13.1% | - |
| Vote 4 - PLANNING & DEVELOPMENT | | - | 14 328 | - | 679 | 679 | 1 194 | (515) | -43.1% | - |
| Vote 5 - HEALTH | | - | 256 | - | 11 | 11 | 21 | (10) | -49.2% | - |
| Vote 6 - COMMUNITY & SOCIAL SERVICES | | - | 14 676 | - | 1 032 | 1 032 | 1 222 | (190) | -15.6% | - |
| Vote 7 - PUBLIC SAFETY | | - | 16 029 | - | 984 | 984 | 1 335 | (352) | -26.3% | - |
| Vote 8 - WASTE WATER MANAGEMENT | | - | 4 724 | - | 223 | 223 | 394 | (170) | -43.3% | - |
| Vote 9 - ROAD TRANSPORT | | - | 24 336 | - | 965 | 965 | 2 008 | (1 043) | -51.9% | - |
| Vote 10 - WATER | | - | 47 979 | - | 193 | 193 | 5 129 | (4 936) | -96.2% | - |
| Vote 11 - Electricity | | - | 80 356 | - | 366 | 366 | 6 694 | (6 327) | -94.5% | - |
| Vote 12 - WASTE MANAGEMENT | | - | 16 164 | - | 1 073 | 1 073 | 1 346 | (274) | -20.3% | - |
| Vote 13 - SPORTS & RECREATION | | - | 10 558 | - | 657 | 657 | 879 | (223) | -25.3% | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | 2 | - | 294 001 | - | 10 463 | 10 463 | 25 604 | (15 141) | -59.1% | - |
| Surplus/ (Deficit) for the year | 2 | - | 105 342 | - | 58 680 | 58 680 | 7 662 | 51 019 | 665.9% | - |

NC452 Ga-Segonyana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

| 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 | | 19 501 | 19 501 | 16 768 | 2 733 | 16% | 33 537 | |
| Property rates - penalties & collection charges | | | | | | | | - | | | |
| Service charges - electricity revenue | | | 82 144 | | 3 244 | 3 244 | 6 843 | (3 599) | -53% | 82 144 | |
| Service charges - water revenue | | | 21 941 | | 1 169 | 1 169 | 1 828 | (658) | -36% | 21 941 | |
| Service charges - sanitation revenue | | | 10 166 | | 857 | 857 | 847 | 10 | 1% | 10 166 | |
| Service charges - refuse revenue | | | 9 389 | | 597 | 597 | 782 | (185) | -24% | 9 389 | |
| Service charges - other | | | | | | | | - | | | |
| Rental of facilities and equipment | | | 1 896 | | 87 | 87 | 158 | (71) | -45% | 1 896 | |
| Interest earned - external investments | | | - | | | | | - | | - | |
| Interest earned - outstanding debtors | | | 1 139 | | 225 | 225 | 95 | 130 | 137% | 1 139 | |
| Dividends received | | | | | | | | - | | | |
| Fines | | | 4 301 | | 172 | 172 | 358 | (187) | -52% | 4 301 | |
| Licences and permits | | | 3 362 | | 177 | 177 | 280 | (103) | -37% | 3 362 | |
| Agency services | | | 1 573 | | 123 | 123 | 131 | (8) | -6% | 1 573 | |
| Transfers recognised - operational | | | 98 754 | | 34 977 | 34 977 | 36 852 | (1 876) | -5% | 98 754 | |
| Other revenue | | | 34 945 | | 3 586 | 3 586 | 2 911 | 675 | 23% | 34 945 | |
| Gains on disposal of PPE | | | | | | | | - | | | |
| Total Revenue (excluding capital transfers and contributions) | | | - | 303 146 | - | 64 713 | 64 713 | 67 853 | (3 140) | -5% | 303 146 |
| Expenditure By Type | | | | | | | | | | | |
| Employee related costs | | | 85 703 | | 5 847 | 5 847 | 7 139 | (1 292) | -18% | 85 703 | |
| Remuneration of councillors | | | 6 602 | | 556 | 556 | 550 | 7 | 1% | 6 602 | |
| Debt impairment | | | 505 | | | | 42 | (42) | -100% | 505 | |
| Depreciation & asset impairment | | | 37 639 | | | | 3 135 | (3 135) | -100% | 37 639 | |
| Finance charges | | | 2 964 | | | | 247 | (247) | -100% | 2 964 | |
| Bulk purchases | | | 60 766 | | | | 6 077 | (6 077) | -100% | 60 766 | |
| Other materials | | | | | | | | - | | | |
| Contracted services | | | 7 740 | | 596 | 596 | 645 | (49) | -8% | 7 740 | |
| Transfers and grants | | | 3 336 | | | | 278 | (278) | -100% | 3 336 | |
| Other expenditure | | | 88 746 | | 3 463 | 3 463 | 7 393 | (3 929) | -53% | 88 746 | |
| Loss on disposal of PPE | | | | | | | | - | | | |
| Total Expenditure | | | - | 294 001 | - | 10 463 | 10 463 | 25 505 | (15 042) | -59% | 294 001 |
| Surplus/(Deficit) | | | - | 9 145 | - | 54 250 | 54 250 | 42 348 | 11 902 | 0 | 9 145 |
| Transfers recognised - capital | | | 96 197 | | 4 430 | 4 430 | 4 441 | (11) | (0) | 96 197 | |
| Contributions recognised - capital | | | | | | | | - | | | |
| Contributed assets | | | | | | | | - | | | |
| Surplus/(Deficit) after capital transfers & contributions | | | - | 105 342 | - | 58 680 | 58 680 | 46 789 | | 105 342 | |
| Taxation | | | | | | | | - | | | |
| Surplus/(Deficit) after taxation | | | - | 105 342 | - | 58 680 | 58 680 | 46 789 | | 105 342 | |
| Attributable to minorities | | | | | | | | | | | |
| Surplus/(Deficit) attributable to municipality | | | - | 105 342 | - | 58 680 | 58 680 | 46 789 | | 105 342 | |
| Share of surplus/ (deficit) of associate | | | | | | | | | | | |
| Surplus/ (Deficit) for the year | | | - | 105 342 | - | 58 680 | 58 680 | 46 789 | | 105 342 | |

NC452 Ga-Segonyana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M01 July

| 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 | | | | | | | | | |
| Single Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - EXECUTIVE & COUNCIL | | - | 1 050 | - | - | - | 87 | (87) | -100% | 1 050 |
| Vote 2 - BUDGET & TREASURY | | - | 536 | - | - | - | 45 | (45) | -100% | 536 |
| Vote 3 - CORPORATE SERVICES | | - | 765 | - | - | - | 64 | (64) | -100% | 765 |
| Vote 4 - PLANNING & DEVELOPMENT | | - | 10 085 | - | 243 | 243 | 840 | (597) | -71% | 10 085 |
| Vote 5 - HEALTH | | - | - | - | - | - | - | - | - | - |
| Vote 6 - COMMUNITY & SOCIAL SERVICES | | - | 1 994 | - | - | - | 166 | (166) | -100% | 1 994 |
| Vote 7 - PUBLIC SAFETY | | - | - | - | - | - | - | - | - | - |
| Vote 8 - WASTE WATER MANAGEMENT | | - | - | - | - | - | - | - | - | - |
| Vote 9 - ROAD TRANSPORT | | - | 15 637 | - | - | - | 1 303 | (1 303) | -100% | 15 637 |
| Vote 10 - WATER | | - | 97 638 | - | 187 ⁴ | 187 ⁴ | 8 133 | (3 946) | -49% | 97 638 |
| Vote 11 - Electricity | | - | 1 000 | - | - | - | 83 | (83) | -100% | 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 | - | 430 ⁴ | 430 ⁴ | 10 721 | (6 291) | -59% | 128 705 |
| Total Capital Expenditure | | - | 128 705 | - | 430 ⁴ | 430 ⁴ | 10 721 | (6 291) | -59% | 128 705 |
| Capital Expenditure - Standard Classification | | | | | | | | | | |
| Governance and administration | | - | 2 351 | - | - | - | 196 | (196) | -100% | 2 351 |
| Executive and council | | - | 1 050 | - | - | - | 87 | (87) | -100% | 1 050 |
| Budget and treasury office | | - | 536 | - | - | - | 45 | (45) | -100% | 536 |
| Corporate services | | - | 765 | - | - | - | 64 | (64) | -100% | 765 |
| Community and public safety | | - | 1 994 | - | - | - | 166 | (166) | -100% | 1 994 |
| Community and social services | | - | 1 994 | - | - | - | 166 | (166) | -100% | 1 994 |
| Sport and recreation | | - | - | - | - | - | - | - | - | - |
| Public safety | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | - | 25 722 | - | 243 | 243 | 2 143 | (1 899) | -89% | 25 722 |
| Planning and development | | - | 10 085 | - | 243 | 243 | 840 | (597) | -71% | 10 085 |
| Road transport | | - | 15 637 | - | - | - | 1 303 | (1 303) | -100% | 15 637 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | - | 98 638 | - | 187 ⁴ | 187 ⁴ | 8 217 | (4 030) | -49% | 98 638 |

| | | | | | | | | | | |
|--|---|---|----------------|---|------------------------|------------------------|---------------|----------------|-------------|----------------|
| Electricity | | | 1 000 | - | - ⁴ | - ⁴ | 83 | (83) | -100% | 1 000 |
| Water | | | 97 638 | - | 187 ⁴ | 187 ⁴ | 8 133 | (3 946) | -49% | 97 638 |
| Waste water management | | | - | - | - | - | - | - | | - |
| Waste management <i>Other</i> | | | - | - | - | - | - | - | | - |
| Total Capital Expenditure - Standard Classification | 3 | - | 128 705 | - | 430⁴ | 430⁴ | 10 721 | (6 291) | -59% | 128 705 |
| Funded by: | | | | | | | | | | |
| National Government | | | 96 197 | - | 430 ⁴ | 430 ⁴ | 8 013 | (3 583) | -45% | 96 197 |
| Provincial Government | | | | | | | | - | | |
| District Municipality | | | | | | | | - | | |
| Other transfers and grants | | | | | | | | - | | |
| Transfers recognised - capital | | - | 96 197 | - | 430⁴ | 430⁴ | 8 013 | (3 583) | -45% | 96 197 |
| Public contributions & donations | 5 | | 20 000 | | | | 1 666 | (1 666) | -100% | 20 000 |
| Borrowing | 6 | | 3 705 | | | | 309 | (309) | -100% | 3 705 |
| Internally generated funds | | | 8 803 | | | | 733 | (733) | -100% | 8 803 |
| Total Capital Funding | | - | 128 705 | - | 430⁴ | 430⁴ | 10 721 | (6 291) | -59% | 128 705 |

NC452 Ga-Segonyana - Table C6 Monthly Budget Statement - Financial Position - M01 July

| 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 | | | 34 061 | | 66 509 | 34 061 |
| Call investment deposits | | | - | | | - |
| Consumer debtors | | | 28 286 | | 73 033 | 28 286 |
| Other debtors | | | 4 770 | | 4 770 | 4 770 |
| Current portion of long-term receivables | | | 271 | | | 271 |
| Inventory | | | 21 527 | | 2 156 | 21 527 |
| Total current assets | | - | 88 914 | - | 146 469 | 88 914 |
| Non current assets | | | | | | |
| Long-term receivables | | | 465 | | | 465 |
| Investments | | | | | | |
| Investment property | | | 704 | | 704 | 704 |
| Investments in Associate | | | | | | |
| Property, plant and equipment | | | 1 161 800 | | 4 430 | 1 161 800 |
| Agricultural | | | | | | |
| Biological assets | | | 1 585 | | | 1 585 |
| Intangible assets | | | 93 | | 89 | 93 |
| Other non-current assets | | | | | | |
| Total non current assets | | - | 1 164 648 | - | 5 223 | 1 164 648 |
| TOTAL ASSETS | | - | 1 253 562 | - | 151 691 | 1 253 562 |
| LIABILITIES | | | | | | |
| Current liabilities | - | | | | | |
| Bank overdraft | | | | | | |
| Borrowing | | | 2 400 | | | 2 400 |
| Consumer deposits | | | 2 562 | | | 2 562 |
| Trade and other payables | | | 24 535 | | 31 934 | 24 535 |
| Provisions | | | 479 | | | 479 |
| Total current liabilities | | - | 29 976 | - | 31 934 | 29 976 |
| Non current liabilities | | | | | | |
| Borrowing | | | 3 705 | | | 3 705 |
| Provisions | | | | | | |
| Total non current liabilities | | - | 3 705 | - | - | 3 705 |
| TOTAL LIABILITIES | | - | 33 681 | - | 31 934 | 33 681 |
| NET ASSETS | 2 | - | 1 219 881 | - | 119 758 | 1 219 881 |
| COMMUNITY WEALTH/EQUITY | | | | | | |
| Accumulated Surplus/(Deficit) | | | 1 219 881 | | 119 758 | 1 219 881 |
| Reserves | | | | | | |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | - | 1 219 881 | - | 119 758 | 1 219 881 |

NC452 Ga-Segonyana - Table C7 Monthly Budget Statement - Cash Flow - M01 July

| 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 | | 11 527 | 11 527 | 33 939 | (22 412) | -66% | 177 227 | |
| Government - operating | | | 98 754 | | 38 276 | 38 276 | 18 911 | 19 365 | 102% | 98 754 | |
| Government - capital | | | 96 197 | | 33 021 | 33 021 | 25 992 | 7 029 | 27% | 96 197 | |
| Interest | | | 1 082 | | 225 | 225 | 207 | 18 | 8% | 1 082 | |
| Dividends | | | | | | | | - | | | |
| Payments | | | | | | | | | | | |
| Suppliers and employees | | | (253 290) | | (28 427) | (28 427) | (22 163) | 6 264 | -28% | (253 290) | |
| Finance charges | | | (2 964) | | | | (259) | (259) | 100% | (2 964) | |
| Transfers and Grants | | | | | | | | - | | | |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | | - | 117 006 | - | 54 622 | 54 622 | 56 628 | 2 006 | 4% | 117 006 |
| 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) | | (4 430) | (4 430) | (10 721) | (6 291) | 59% | (128 705) | |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | | - | (128 705) | - | (4 430) | (4 430) | (10 721) | (6 291) | 59% | (128 705) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Short term loans | | | | | | | | - | | | |
| Borrowing long term/refinancing | | | | | | | | - | | | |
| Increase (decrease) in consumer deposits | | | | | | | | - | | | |
| Payments | | | | | | | | | | | |
| Repayment of borrowing | | | (2 400) | | (13) | (13) | (720) | (707) | 98% | (2 400) | |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | | - | (2 400) | - | (13) | (13) | (720) | (707) | 98% | (2 400) |
| NET INCREASE/ (DECREASE) IN CASH HELD | | | - | (14 099) | - | 50 179 | 50 179 | 45 187 | | | (14 099) |
| Cash/cash equivalents at beginning: | | | 48 159 | | | 16 330 | 48 159 | | | | 16 330 |
| Cash/cash equivalents at month/year end: | | | - | 34 061 | - | 66 509 | 93 346 | | | | 2 232 |

NC452 Ga-Segonyana - Supporting Table SC1 Material variance explanations - M01 July

| Ref | Description | Variance | Reasons for material deviations | Remedial or corrective steps/remarks |
|-----|---------------------------------------|----------|---|--------------------------------------|
| | R thousands | | | |
| 1 | Revenue By Source | | | |
| | Property Rates | 2 733 | 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 | (3 599) | Seasonal Fluctuation | No Remedial Steps required |
| | Service charges - water revenue | (658) | Over budgeted | |
| | Service charges - sanitation revenue | 10 | On target | No Remedial Steps required |
| | Service charges - refuse revenue | (185) | Over Projection | |
| | Rental of facilities and equipment | (71) | Low Demand | |
| | Interest earned - outstanding debtors | 130 | Late Payments | No Remedial Steps required |
| | Fines | (187) | Less traffic fines collected | |
| | Licences and permits | (103) | Over budgeted | |
| | Transfers recognised - operational | (1 876) | Equitable shares received in advance | |
| | Other revenue | 675 | Over budgeted | No Remedial Steps required |
| 2 | Expenditure By Type | | | |
| | Employee related costs | (1 292) | Unfilled Positions | Positions to be filled |
| | Debt impairment | (42) | No debts written off | |
| | Depreciation & asset impairment | (3 135) | accounted for only for at year end | |
| | Finance charges | (247) | accounted for only for at year end | |
| | Bulk purchases | (6 077) | Journals not yet been done | |
| | Contracted services | (49) | Under-spending | Need to accelerate the spending |
| | Other expenditure | (3 929) | Under-spending | Need to accelerate the spending |
| 3 | Capital Expenditure | | | |
| | Capital Projects in total | (11) | Slow spending and implementation of projects | Need to accelerate the spending |
| 5 | Cash Flow | | | |
| | Ratepayers and other | (22 412) | Under collection | Need to accelerate the collection |
| | Government - operating | 19 365 | Equitable shares received in advance | No Remedial Steps required |
| | Suppliers and employees | 6 264 | Under-spending | Need to accelerate the spending |

NC452 Ga-Segonyana - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July

| Description | NT Code | Budget Year 2014/15 | | | | | | | | | | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts i.t.o Council Policy |
|---|-------------|---------------------|--------------|--------------|--------------|---------------|-------------|--------------|----------|---------------|--------------------|--|---|
| | | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total | Total over 90 days | | |
| R thousands | | | | | | | | | | | | | |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1200 | 1 109 | 298 | 311 | 196 | 1 973 | | | | 3 887 | 2 169 | | |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 1 809 | 796 | 569 | 358 | 3 196 | | | | 6 727 | 3 554 | | |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 19 272 | - | 210 | 206 | 14 609 | | | | 34 297 | 14 815 | | |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 824 | 395 | 293 | 248 | 8 692 | | | | 10 452 | 8 940 | | |
| Receivables from Exchange Transactions - Waste Management | 1600 | 480 | 206 | 161 | 143 | 5 338 | | | | 6 328 | 5 481 | | |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | - | - | - | - | - | | | | - | - | | |
| Interest on Arrear Debtor Accounts | 1810 | 185 | 92 | 90 | 92 | 2 434 | | | | 2 892 | 2 526 | | |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | | | | | | | | | - | - | | |
| Other | 1900 | 2 919 | 401 | 156 | 127 | 4 846 | | | | 8 450 | 4 973 | | |
| Total By Income Source | 2000 | 26 598 | 2 188 | 1 789 | 1 369 | 41 089 | - | - | - | 73 033 | 42 459 | - | - |
| 2013/14 - totals only | | | | | | | | | | - | - | | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | |
| Organs of State | 2200 | 9 107 | 576 | 315 | 300 | 6 923 | | | | 17 222 | 7 224 | | |
| Commercial | 2300 | 7 357 | 680 | 445 | 270 | 6 600 | | | | 15 351 | 6 870 | | |
| Households | 2400 | 9 276 | 874 | 960 | 751 | 26 149 | | | | 38 010 | 26 900 | | |
| Other | 2500 | 858 | 59 | 69 | 48 | 1 417 | | | | 2 450 | 1 465 | | |
| Total By Customer Group | 2600 | 26 598 | 2 188 | 1 789 | 1 369 | 41 089 | - | - | - | 73 033 | 42 459 | - | - |

NC452 Ga-Segonyana - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

| Description R thousands | NT Code | Budget Year 2014/15 | | | | | | | | | Prior year totals for chart (same period) | |
|--|-------------|---------------------|-----------------|-----------------|------------------|-------------------|-------------------|----------------------|----------------|-------|--|--|
| | | 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 | | |
| 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 - M01 July

| Description | R ef | 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 | - | 37 784 | 37 784 | 37 784 | - | | 98 526 |
| Local Government Equitable Share | | | 86 992 | | 34 434 | 34 434 | 34 434 | - | | 86 992 |
| Finance Management | | | 1 600 | | 1 600 | 1 600 | 1 600 | | | 1 600 |
| Municipal Systems Improvement | | | 934 | | | | | | | 934 |
| Water Services Operating Subsidy | | | 7 000 | | 1 750 | 1 750 | 1 750 | | | 7 000 |
| EPWP Incentive | | | 1 000 | | | | | | | 1 000 |
| Integrated National Electrification Programme | 3 | | 1 000 | | | | | - | | 1 000 |
| Other transfers and grants [insert description] | | | | | | | | - | | |
| Provincial Government: | 4 | - | 1 228 | - | - | - | - | - | | 1 228 |
| Library | | | 1 228 | | | | | - | | 1 228 |
| District Municipality: | | - | - | - | - | - | - | - | | - |
| [insert description] | | | | | | | | - | | |
| Other grant providers: | | - | - | - | 492 | 492 | - | 492 | #DI V/O ! | - |
| ACIP WATER HOUSING | | | | | 492 | 492 | | - | | |
| Total Operating Transfers and Grants | 5 | - | 99 754 | - | 38 276 | 38 276 | 37 784 | 492 | 1.3 % | 99 754 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | - | 95 197 | - | 33 021 | 33 021 | 33 021 | - | | 95 197 |
| Municipal Infrastructure Grant (MIG) | | | 51 027 | | 29 479 | 29 479 | 29 479 | - | | 51 027 |
| Regional Bulk Infrastructure | | | 30 000 | | | | | | | 30 000 |
| Municipal Water Infrastructure Grant | | | 14 170 | | 3 542 | 3 542 | 3 542 | - | | 14 170 |
| Provincial Government: | | - | - | - | - | - | - | - | | - |
| [insert description] | | | | | | | | - | | |
| District Municipality: | | - | - | - | - | - | - | - | | - |
| [insert description] | | | | | | | | - | | |
| Other grant providers: | | - | - | - | - | - | - | - | | - |
| [insert description] | | | | | | | | - | | |
| Total Capital Transfers and Grants | 5 | - | 95 197 | - | 33 021 | 33 021 | 33 021 | - | | 95 197 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5 | - | 194 951 | - | 71 297 | 71 297 | 70 805 | 492 | 0.7 % | 194 951 |

NC452 Ga-Segonyana - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July

| 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 | | | | | | | | | | |
| <u>Operating expenditure of Transfers and Grants</u> | | | | | | | | | | |
| National Government: | | - | 98 526 | - | 34 934 | 34 934 | 36 760 | (1 826) | -5.0% | 98 526 |
| Local Government Equitable Share | | | 86 992 | | 34 434 | 34 434 | 32 457 | 1 977 | 6.1% | 86 992 |
| Finance Management | | | 1 600 | | 47 | 47 | 597 | (550) | -92.1% | 1 600 |
| Municipal Systems Improvement | | | 934 | | | | 348 | (348) | -100.0% | 934 |
| Water Services Operating Subsidy | | | 7 000 | | 453 | 453 | 2 612 | (2 158) | -82.6% | 7 000 |
| EPWP Incentive | | | 1 000 | | | | 373 | (373) | -100.0% | 1 000 |
| Integrated National Electrification Programme | | | 1 000 | | | | 373 | (373) | -100.0% | 1 000 |
| Other transfers and grants [insert description] | | | | | | | | - | | |
| Provincial Government: | | - | 1 228 | - | 43 | 43 | 458 | (416) | -90.7% | 1 228 |
| Library | | | 1 228 | | 43 | 43 | 458 | (416) | -90.7% | 1 228 |
| District Municipality: [insert description] | | - | - | - | - | - | - | - | | - |
| Other grant providers: ACIP WATER | | - | - | - | - | - | - | - | | - |
| Total operating expenditure of Transfers and Grants: | | - | 99 754 | - | 34 977 | 34 977 | 37 218 | (2 241) | -6.0% | 99 754 |
| <u>Capital expenditure of Transfers and Grants</u> | | | | | | | | | | |
| National Government: | | - | 95 197 | - | 4 280 | 4 280 | 4 389 | (109) | -2.5% | 95 197 |
| Municipal Infrastructure Grant (MIG) | | | 51 027 | | 4 280 | 4 280 | 2 352 | 1 928 | 81.9% | 51 027 |
| Regional Bulk Infrastructure | | | 30 000 | | | | 1 383 | (1 383) | -100.0% | 30 000 |
| Municipal Water Infrastructure Grant | | | 14 170 | | | | 653 | (653) | -100.0% | 14 170 |
| Provincial Government: | | - | - | - | - | - | - | - | | - |
| District Municipality: | | - | - | - | - | - | - | - | | - |
| Other grant providers: | | - | - | - | - | - | - | - | | - |
| Total capital expenditure of Transfers and Grants | | - | 95 197 | - | 4 280 | 4 280 | 4 389 | (109) | -2.5% | 95 197 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | - | 194 951 | - | 39 257 | 39 257 | 41 607 | (2 350) | -5.6% | 194 951 |

NC452 Ga-Segonyana - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July

| Summary of Employee and Councillor remuneration | 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 | | A | B | C | | | | | | D |
| Councillors (Political Office Bearers plus Other) | 1 | | | | | | | | | |
| Basic Salaries and Wages | | | 4 456 | | 358 | 358 | 371 | (13) | -3% | 4 456 |
| Pension and UIF Contributions | | | 427 | | 32 | 32 | 36 | (4) | -10% | 427 |
| Medical Aid Contributions | | | 211 | | 18 | 18 | 18 | 0 | 0% | 211 |
| Motor Vehicle Allowance | | | 1 182 | | 98 | 98 | 98 | (1) | -1% | 1 182 |
| Cellphone Allowance | | | 325 | | 43 | 43 | 27 | 16 | 61% | 325 |
| Housing Allowances | | | | | | | - | - | | |
| Other benefits and allowances | | | 10 | | 8 | 8 | 1 | 7 | 803% | 10 |
| Sub Total - Councillors | | - | 6 612 | - | 556 | 556 | 551 | 6 | 1% | 6 612 |
| % increase | 4 | | #DIV/0! | | | | | | | #DIV/0! |
| Senior Managers of the Municipality | 3 | | | | | | | | | |
| Basic Salaries and Wages | | | 3 358 | | 291 | 291 | 280 | 11 | 4% | 3 358 |
| Pension and UIF Contributions | | | 369 | | 37 | 37 | 31 | 7 | 21% | 369 |
| Medical Aid Contributions | | | 109 | | 13 | 13 | 9 | 4 | 40% | 109 |
| Overtime | | | | | | | | - | | |
| Performance Bonus | | | | | | | | - | | |
| Motor Vehicle Allowance | | | 647 | | 62 | 62 | 54 | 8 | 15% | 647 |
| Cellphone Allowance | | | 76 | | 7 | 7 | 7 | - | | 76 |
| Housing Allowances | | | | | | | | - | | |
| Other benefits and allowances | | | 217 | | 0 | 0 | 18 | (18) | -99% | 217 |
| Payments in lieu of leave | | | | | | | | - | | |
| Long service awards | | | | | | | | - | | |
| Post-retirement benefit obligations | 2 | | | | | | | - | | |
| Sub Total - Senior Managers of Municipality | | - | 4 777 | - | 410 | 410 | 398 | 12 | 3% | 4 777 |
| % increase | 4 | | #DIV/0! | | | | | | | #DIV/0! |
| Other Municipal Staff | | | | | | | | | | |
| Basic Salaries and Wages | | | 51 066 | | 3 502 | 3 502 | 4 254 | (751) | -18% | 51 066 |
| Pension and UIF Contributions | | | 9 677 | | 638 | 638 | 806 | (168) | -21% | 9 677 |
| Medical Aid Contributions | | | 4 690 | | 269 | 269 | 391 | (122) | -31% | 4 690 |
| Overtime | | | 1 671 | | 192 | 192 | 139 | 53 | 38% | 1 671 |
| Performance Bonus | | | 2 | | | | 0 | (0) | -100% | 2 |
| Motor Vehicle Allowance | | | 1 678 | | 41 | 41 | 140 | (99) | -71% | 1 678 |
| Cellphone Allowance | | | 237 | | 27 | 27 | 20 | 7 | 36% | 237 |
| Housing Allowances | | | 2 873 | | 202 | 202 | 239 | (38) | -16% | 2 873 |
| Other benefits and allowances | | | 7 724 | | 1 117 | 1 117 | 643 | 473 | 74% | 7 724 |
| Payments in lieu of leave | | | 1 281 | | | | 107 | (107) | -100% | 1 281 |
| Long service awards | | | 18 | | 5 | 5 | 1 | 4 | 273% | 18 |
| Post-retirement benefit obligations | 2 | | | | | | | - | | |
| Sub Total - Other Municipal Staff | | - | 80 916 | - | 5 993 | 5 993 | 6 740 | (747) | -11% | 80 916 |
| % increase | 4 | | #DIV/0! | | | | | | | #DIV/0! |
| Total Parent Municipality | | - | 92 304 | - | 6 960 | 6 960 | 7 689 | (730) | -9% | 92 304 |
| TOTAL SALARY, ALLOWANCES & BENEFITS | | - | 92 304 | - | 6 960 | 6 960 | 7 689 | (730) | -9% | 92 304 |
| % increase | 4 | | #DIV/0! | | | | | | | #DIV/0! |
| TOTAL MANAGERS AND STAFF | | - | 85 693 | - | 6 403 | 6 403 | 7 139 | (735) | -10% | 85 693 |

NC452 Ga-Segonyana - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M01 July

| Description | Ref | Budget Year 2014/15 | | | | | | | | | | | 2014/15 Medium Term Revenue & Expenditure Framework | | | |
|---|-----|---------------------|---------|---------|---------|---------|---------|---------|--------|--------|--------|--------|---|---------------------|------------------------|------------------------|
| | | July | August | Sept | October | Nov | Dec | January | Feb | March | April | May | June | Budget Year 2014/15 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| | | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Budget | Budget | Budget | Budget | Budget | Budget | | | |
| R thousands | 1 | | | | | | | | | | | | | | | |
| Cash Receipts By Source | | | | | | | | | | | | | | | | |
| Property rates | | 423 | | | | | | | | | | | 23 053 | 23 476 | 31 813 | 33 531 |
| Property rates - penalties & collection charges | | - | | | | | | | | | | | - | - | - | - |
| Service charges - electricity revenue | | 5 220 | | | | | | | | | | | 68 710 | 73 929 | 77 922 | 77 567 |
| Service charges - water revenue | | 854 | | | | | | | | | | | 17 795 | 18 650 | 20 119 | 21 206 |
| Service charges - sanitation revenue | | 574 | | | | | | | | | | | 8 067 | 8 641 | 9 643 | 9 712 |
| Service charges - refuse | | 312 | | | | | | | | | | | 7 200 | 7 511 | 8 412 | 8 866 |
| Service charges - other | | - | | | | | | | | | | | - | - | - | - |
| Rental of facilities and equipment | | 87 | | | | | | | | | | | 1 430 | 1 517 | 1 819 | 1 917 |
| Interest earned - external investments | | - | | | | | | | | | | | - | - | - | - |
| Interest earned - outstanding debtors | | 225 | | | | | | | | | | | 857 | 1 082 | 1 201 | 1 266 |
| Dividends received | | - | | | | | | | | | | | - | - | - | - |
| Fines | | 172 | | | | | | | | | | | 3 699 | 3 870 | 4 080 | 4 300 |
| Licences and permits | | 177 | | | | | | | | | | | 3 017 | 3 194 | 3 189 | 3 361 |
| Agency services | | 123 | | | | | | | | | | | 1 371 | 1 494 | 1 575 | 1 660 |
| Transfer receipts - operating | | 38 276 | | | | | | | | | | | 60 478 | 98 754 | 121 414 | 130 118 |
| Other revenue | | 3 586 | | | | | | | | | | | 31 359 | 34 945 | 33 148 | 36 880 |
| Cash Receipts by Source | | 50 028 | - | - | - | - | - | - | - | - | - | - | 227 035 | 277 063 | 314 334 | 330 382 |
| Other Cash Flows by Source | | | | | | | | | | | | | | | | |
| Transfer receipts - capital | | 33 021 | | | | | | | | | | | 63 176 | 96 197 | 91 275 | 95 419 |
| Contributions & Contributed assets | | | | | | | | | | | | | - | - | - | - |
| Proceeds on disposal of PPE | | | | | | | | | | | | | - | - | - | - |
| Short term loans | | | | | | | | | | | | | - | - | - | - |
| Borrowing long term/refinancing | | | | | | | | | | | | | - | - | - | - |
| 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 | - | - | - | - | - | - | - | - | - | - | 290 211 | 373 260 | 405 609 | 425 801 |
| Cash Payments by Type | | | | | | | | | | | | | - | | | |
| Employee related costs | | 5 847 | | | | | | | | | | | 79 856 | 85 703 | 90 331 | 95 209 |
| Remuneration of councillors | | 556 | | | | | | | | | | | 6 045 | 6 602 | 6 958 | 7 334 |
| Interest paid | | - | | | | | | | | | | | 2 964 | 2 964 | 3 124 | 3 293 |
| Bulk purchases - Electricity | | 7 932 | | | | | | | | | | | 56 567 | 64 499 | 67 982 | 71 653 |
| Bulk purchases - Water & Sewer | | - | | | | | | | | | | | - | | | |
| Other materials | | - | | | | | | | | | | | - | | | |
| Contracted services | | 596 | | | | | | | | | | | 7 144 | 7 740 | 8 158 | 8 598 |
| Grants and subsidies paid - other municipalities | | - | | | | | | | | | | | - | | | |
| Grants and subsidies paid - other | | - | | | | | | | | | | | - | | | |
| General expenses | | 3 463 | | | | | | | | | | | 85 282 | 88 746 | 93 538 | 98 589 |
| Cash Payments by Type | | 18 395 | - | - | - | - | - | - | - | - | - | - | 237 859 | 256 254 | 270 092 | 284 676 |
| Other Cash Flows/Payments by Type | | | | | | | | | | | | | - | | | |
| Capital assets | | 4 430 | | | | | | | | | | | 124 275 | 128 705 | 91 275 | 95 419 |
| Repayment of borrowing | | 13 | | | | | | | | | | | 2 387 | 2 400 | 2 530 | 2 666 |
| Other Cash Flows/Payments | | 10 032 | | | | | | | | | | | (10 032) | | | |
| Total Cash Payments by Type | | 32 870 | - | - | - | - | - | - | - | - | - | - | 354 489 | 387 359 | 363 896 | 382 762 |
| NET INCREASE/(DECREASE) IN CASH HELD | | 50 179 | - | - | - | - | - | - | - | - | - | - | (64 278) | (14 099) | 41 713 | 43 040 |
| Cash/cash equivalents at the month/year beginning: | | 16 330 | 66 509 | 66 509 | 66 509 | 66 509 | 66 509 | 66 509 | 66 509 | 66 509 | 66 509 | 66 509 | 66 509 | 16 330 | 2 232 | 43 945 |
| Cash/cash equivalents at the month/year end: | | 66 509 | 66 509 | 66 509 | 66 509 | 66 509 | 66 509 | 66 509 | 66 509 | 66 509 | 66 509 | 66 509 | 2 232 | 2 232 | 43 945 | 86 985 |

NC452 Ga-Segonyana - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July

| 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 | | | | 26 809 | - | | |
| September | | 10 296 | | | | 37 106 | - | | |
| October | | 7 722 | | | | 44 828 | - | | |
| November | | 12 871 | | | | 57 699 | - | | |
| December | | 7 722 | | | | 65 421 | - | | |
| January | | 7 980 | | | | 73 401 | - | | |
| February | | 15 445 | | | | 88 845 | - | | |
| March | | 9 653 | | | | 98 498 | - | | |
| April | | 11 583 | | | | 110 082 | - | | |
| May | | 10 721 | | | | 120 803 | - | | |
| June | | 7 902 | | | | 128 705 | - | | |
| Total Capital expenditure | - | 128 705 | - | 4 430 | | | | | |

