

**GA-SEGONYANA LOCAL  
MUNICIPALITY**



***MONTHLY BUDGET STATEMENT  
NOVEMBER 2014***



**TO: MUNICIPAL MANAGER  
COUNCIL**

**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 30  
NOVEMBER 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 November 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 November 2014, ten working days reporting limit expires on the 12 December 2014.

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

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

NC452 Ga-Segonyana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

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			957	23 301	26 561	(3 260)	-12%	33 537
Property rates - penalties & collection charges						-			-		
Service charges - electricity revenue			82 144			3 199	17 627	34 213	(16 586)	-48%	82 144
Service charges - water revenue			21 941			1 610	6 436	9 138	(2 702)	-30%	21 941
Service charges - sanitation revenue			10 166			870	4 273	4 234	39	1%	10 166
Service charges - refuse revenue			9 389			591	2 884	3 911	(1 027)	-26%	9 389
Service charges - other									-		
Rental of facilities and equipment			1 896			76	451	790	(339)	-43%	1 896
Interest earned - external investments			-						-		
Interest earned - outstanding debtors			1 139			351	1 545	474	1 071	226%	1 139
Dividends received									-		
Fines			4 301			49	746	1 791	(1 045)	-58%	4 301
Licences and permits			3 362			230	1 472	1 400	72	5%	3 362
Agency services			1 573			122	569	655	(86)	-13%	1 573
Transfers recognised - operational			98 754			27 709	65 483	66 671	(1 188)	-2%	98 754
Other revenue			34 945			2 092	14 311	14 554	(243)	-2%	34 945
Gains on disposal of PPE									-		
<b>Total Revenue (excluding capital transfers and contributions)</b>			<b>-</b>			<b>37 857</b>	<b>139 099</b>	<b>164 393</b>	<b>(25 294)</b>	<b>-15%</b>	<b>303 146</b>
<b>Expenditure By Type</b>											
Employee related costs			85 703			7 410	33 767	33 296	472	1%	85 703
Remuneration of councillors			6 602			553	2 786	2 750	37	1%	6 602
Debt impairment			505					210	(210)	-100%	505
Depreciation & asset impairment			37 639			-	-	15 677	(15 677)	-100%	37 639
Finance charges			2 964			-	40	1 235	(1 195)	-97%	2 964
Bulk purchases			60 766			4 140	30 953	26 123	4 830	18%	60 766
Other materials									-		
Contracted services			7 740			55	2 667	3 224	(556)	-17%	7 740
Transfers and grants			3 336			1 211	2 406	1 390	1 017	73%	3 336
Other expenditure			88 746			5 798	34 318	36 963	(2 644)	-7%	88 746
Loss on disposal of PPE									-		
<b>Total Expenditure</b>			<b>-</b>			<b>19 168</b>	<b>106 939</b>	<b>120 866</b>	<b>(13 927)</b>	<b>-12%</b>	<b>294 001</b>
<b>Surplus/(Deficit)</b>											
Transfers recognised - capital			9 145			18 690	32 161	43 527	(11 366)	(0)	9 145
Contributions recognised - capital			96 197			6 908	32 120	30 757	1 364	0	96 197
Contributed assets									-		
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>			<b>-</b>			<b>25 598</b>	<b>64 281</b>	<b>74 284</b>			<b>105 342</b>
Taxation									-		
<b>Surplus/(Deficit) after taxation</b>			<b>-</b>			<b>25 598</b>	<b>64 281</b>	<b>74 284</b>			<b>105 342</b>
Attributable to minorities											
<b>Surplus/(Deficit) attributable to municipality</b>			<b>-</b>			<b>25 598</b>	<b>64 281</b>	<b>74 284</b>			<b>105 342</b>
Share of surplus/ (deficit) of associate											
<b>Surplus/ (Deficit) for the year</b>			<b>-</b>			<b>25 598</b>	<b>64 281</b>	<b>74 284</b>			<b>105 342</b>

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

- Property rates - Unfavorable variance of R3 260mil due to less property billed for the period than budgeted
- Electricity revenue - Unfavorable variance of R16 586mil due to higher projected sales because of seasonal fluctuation.
- Water revenue - Unfavorable variance of R2 702mil due to less water billed for the period than budgeted.
- Sanitation revenue - Favorable variance of R0 039mil
- Refuse revenue - Unfavorable variance of R1 027mil due to less refuse billed for the period than budgeted.
- Interest earned - Outstanding debtors - favorable variance of R1 071mil due to the under-projection on the interest revenue
- Rental of Facilities and equipment - Unfavorable variance of R0 339mil due to low demand
- Transfer Recognized Operational - Unfavorable variance of R1 188mil due to over-projection on the Housing Grants. For Breakdown please refer to Annexure A Table SC7(1)

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

- Employee Related Costs - Unfavorable variance of R0 473mil due to overtime worked. ERC breakdown Refer to Annexure A Table SC8
- Debt Impairment - Only accounted for at year-end
- Depreciation - Only accounted for at year-end
- Finance Charges - Favorable variance of R1 195mil due to over projection
- Bulk Purchases -Unfavorable variance of R4 830mil due to seasonal fluctuation
- Contracted Services - Favorable variance of R0 556mil due to late invoices.
- Other Expenditure -Favorable variance of R2 644mil due to under-spending and late invoices

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

The Capital expenditure report shown in Annexure A has been prepared on the basis of the format required to be lodged electronically with National Treasury. The actual spending to date is 25.65% (R33 020mil).

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 Actual	YTD Budget	Variance
<b>Total Capital Expenditure</b>	<b>128 705</b>	<b>40 530</b>	<b>56 288</b>	<b>(15 758)</b>
<u>Capital Financing</u>				
National Government	96 197	36 937	52 653	(14 716)
Provincial Government				-
District Municipality				-
Other transfers and grants				-
<b>Transfers recognised - capital</b>	<b>96 197</b>	<b>36 937</b>	<b>52 653</b>	<b>(14 716)</b>
<b>Public contributions &amp; donations</b>	<b>20 000</b>		<b>0</b>	<b>0</b>
<b>Borrowing</b>	<b>3 705</b>		<b>992</b>	<b>(992)</b>
<b>Internally generated funds</b>	<b>8 803</b>	<b>3 593</b>	<b>3 643</b>	<b>(50)</b>
<b>Total Capital Funding</b>	<b>128 705</b>	<b>40 530</b>	<b>56 288</b>	<b>(15 758)</b>

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

The CFS report for the period ending 30 November 2014 indicates a closing balance (cash and cash equivalents) of **R54 519 million** which comprises of the following:

- Bank balance and cash R30 663 million (Main Acc)
- Bank balance and cash R23 646 million (Call Acc)
- Bank balance and cash R0 110 million (TTS Acc)
- Bank balance and cash R0 100 million (Reservoir Acc)

Ratepayers and other reflect a year to date amount of **R88 531 million (R5 706million Unfavourable variance)** compared to a year to date target of **R94 237million (an under collection of R5 706million for the period)**.

Operating grants and subsidies show a year to date amount of **R70 861million** compared to a year to date target of **R68 625 million (R2 236mil favourable variance)** and

Capital grants and subsidies show a year to date amount of **R55 031million** compared to a year to date target of **R70 170million (R15 139million Unfavourable variance)**

#### With regard to payments:

Suppliers and employee payments indicate a year to date amount of **R134 737million (R10 137million Unfavourable variance)** compared to a target of **R124 600million** due to over spending during the period.

Capital payments indicate a year to date amount of **R40 530million (R24 891million Unfavourable variance)** compared to a target of **R65 421million** 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 November 2014 amounts to R70 963mil (Government: R15 695mil, Business: R13 365mil, Households: R39 749mil and Other: R2 154mil).

## 4. FINANCIAL IMPLICATIONS

The report for the period ending 30 November 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 November 2014 the operating revenue (excluding capital grants) and expenditure actual represented **45.88%** and **36.37%**, respectively of the annual budget. The outcome reflects a variance of 8.12% (unfavourable) and 4.74% (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 November 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.

NC452 Ga-Segonyana - Table C1 Monthly Budget Statement Summary - M05 November

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	-	957	23 301	26 561	(3 260)	-12%	33 537
Service charges	-	123 640	-	6 271	31 220	51 496	(20 276)	-39%	123 640
Investment revenue	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	-	98 754	-	27 709	65 483	66 671	(1 188)	-2%	98 754
Other own revenue	-	47 215	-	2 921	19 095	19 665	(570)	-3%	47 215
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>303 146</b>	-	<b>37 857</b>	<b>139 099</b>	<b>164 393</b>	<b>(25 294)</b>	<b>-15%</b>	<b>303 146</b>
Employee costs	-	85 703	-	7 410	33 767	33 296	472	1%	85 703
Remuneration of Councillors	-	6 602	-	553	2 786	2 750	37	1%	6 602
Depreciation & asset impairment	-	37 639	-	-	-	15 677	(15 677)	-100%	37 639
Finance charges	-	2 964	-	-	40	1 235	(1 195)	-97%	2 964
Materials and bulk purchases	-	60 766	-	4 140	30 953	26 123	4 830	18%	60 766
Transfers and grants	-	3 336	-	1 211	2 406	1 390	1 017	73%	3 336
Other expenditure	-	96 991	-	5 853	36 986	40 397	(3 411)	-8%	96 991
<b>Total Expenditure</b>	-	<b>294 001</b>	-	<b>19 168</b>	<b>106 939</b>	<b>120 866</b>	<b>(13 927)</b>	<b>-12%</b>	<b>294 001</b>
<b>Surplus/(Deficit)</b>	-	<b>9 145</b>	-	<b>18 690</b>	<b>32 161</b>	<b>43 527</b>	<b>(11 366)</b>	<b>-26%</b>	<b>9 145</b>
Transfers recognised - capital	-	96 197	-	6 908	32 120	30 757	1 364	4%	96 197
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>105 342</b>	-	<b>25 598</b>	<b>64 281</b>	<b>74 284</b>	<b>(10 003)</b>	<b>-13%</b>	<b>105 342</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	-	<b>105 342</b>	-	<b>25 598</b>	<b>64 281</b>	<b>74 284</b>	<b>(10 003)</b>	<b>-13%</b>	<b>105 342</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	<b>128 705</b>	-	<b>7 510</b>	<b>40 530</b>	<b>56 288</b>	<b>(15 758)</b>	<b>-28%</b>	<b>128 705</b>
Capital transfers recognised	-	96 197	-	6 908	36 937	51 653	(14 716)	-28%	96 197
Public contributions & donations	-	20 000	-	-	-	-	-	-	20 000
Borrowing	-	3 705	-	-	-	992	(992)	-100%	3 705
Internally generated funds	-	8 803	-	601	3 593	3 643	(50)	-1%	8 803
<b>Total sources of capital funds</b>	-	<b>128 705</b>	-	<b>7 510</b>	<b>40 530</b>	<b>56 288</b>	<b>(15 758)</b>	<b>-28%</b>	<b>128 705</b>
<b>Financial position</b>									
Total current assets	-	88 914	-	-	136 552	-	-	-	88 914
Total non current assets	-	1 164 648	-	-	486 655	-	-	-	1 164 648
Total current liabilities	-	29 976	-	-	24 327	-	-	-	29 976
Total non current liabilities	-	3 705	-	-	-	-	-	-	3 705
<b>Community wealth/Equity</b>	-	<b>1 219 881</b>	-	-	<b>598 880</b>	-	-	-	<b>1 219 881</b>
<b>Cash flows</b>									
Net cash from (used) operating	-	117 006	-	21 412	78 786	107 520	28 734	27%	117 006
Net cash from (used) investing	-	(128 705)	-	(7 510)	(40 530)	(65 421)	(24 891)	38%	(128 705)
Net cash from (used) financing	-	(2 400)	-	(14)	(67)	(1 472)	(1 404)	95%	(2 400)
<b>Cash/cash equivalents at the month/year end</b>	-	<b>34 061</b>	-	<b>-</b>	<b>54 519</b>	<b>88 787</b>	<b>34 268</b>	<b>39%</b>	<b>2 232</b>
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age Analysis</b>									
Total By Income Source	8 386	4 370	2 716	2 310	14 132	716	3 706	34 626	70 963
<b>Creditors Age Analysis</b>									
Total Creditors	-	-	-	-	0	-	-	-	0

NC452 Ga-Segonyana - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M05 November

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	--	5 503	34 567	24 107	10 460	43%	53 181
Executive and council		--	12 752	--	3 653	8 545	5 781	2 764	48%	12 752
Budget and treasury office		--	40 071	--	1 757	25 817	18 164	7 652	42%	40 071
Corporate services		--	358	--	92	205	162	43	27%	358
<i>Community and public safety</i>		--	12 841	--	895	4 196	5 821	(1 625)	-28%	12 841
Community and social services		--	1 420	--	304	719	644	75	12%	1 420
Sport and recreation		--	1 961	--	122	515	889	(375)	-42%	1 961
Public safety		--	9 424	--	461	2 942	4 272	(1 330)	-31%	9 424
Housing		--	--	--	--	--	--	--	--	--
Health		--	36	--	8	20	16	4	26%	36
<i>Economic and environmental services</i>		--	38 612	--	3 027	12 691	17 503	(4 812)	-27%	38 612
Planning and development		--	25 209	--	(57)	7 280	11 427	(4 147)	-36%	25 209
Road transport		--	13 403	--	3 085	5 411	6 075	(665)	-11%	13 403
Environmental protection		--	--	--	--	--	--	--	--	--
<i>Trading services</i>		--	294 708	--	35 342	126 408	133 591	(7 183)	-5%	294 708
Electricity		--	120 498	--	15 202	50 729	54 622	(3 893)	-7%	120 498
Water		--	126 521	--	11 107	49 953	57 352	(7 399)	-13%	126 521
Waste water management		--	21 271	--	3 193	10 859	9 642	1 217	13%	21 271
Waste management		--	26 420	--	5 840	14 868	11 976	2 892	24%	26 420
<i>Other</i>	4	--	--	--	--	--	--	--	--	--
<b>Total Revenue - Standard</b>	2	--	399 343	--	44 766	177 862	181 022	(3 160)	-2%	399 343
<b>Expenditure - Standard</b>										
<i>Governance and administration</i>		--	64 594	--	4 471	26 631	26 903	(272)	-1%	--
Executive and council		--	19 120	--	1 256	8 849	7 963	885	11%	--
Budget and treasury office		--	28 335	--	2 049	10 828	11 801	(974)	-8%	--
Corporate services		--	17 139	--	1 166	6 955	7 139	(184)	-3%	--
<i>Community and public safety</i>		--	41 518	--	2 945	15 497	17 292	(1 795)	-10%	--
Community and social services		--	14 676	--	860	5 815	6 112	(298)	-5%	--
Sport and recreation		--	10 558	--	763	3 730	4 397	(667)	-15%	--
Public safety		--	16 029	--	1 311	5 912	6 676	(764)	-11%	--
Housing		--	--	--	--	--	--	--	--	--
Health		--	256	--	10	41	107	(66)	-62%	--
<i>Economic and environmental services</i>		--	38 665	--	3 046	12 256	16 391	(4 134)	-25%	--
Planning and development		--	14 328	--	1 815	7 314	5 968	1 346	23%	--
Road transport		--	24 336	--	1 231	4 942	10 423	(5 481)	-53%	--
Environmental protection		--	--	--	--	--	--	--	--	--
<i>Trading services</i>		--	149 224	--	8 706	44 622	60 523	(15 900)	-26%	--
Electricity		--	80 356	--	5 398	27 383	32 067	(4 685)	-15%	--
Water		--	47 979	--	1 857	10 041	19 755	(9 714)	-49%	--
Waste water management		--	4 724	--	308	1 396	1 968	(572)	-29%	--
Waste management		--	16 164	--	1 144	5 803	6 732	(930)	-14%	--
<i>Other</i>		--	--	--	--	--	--	--	--	--
<b>Total Expenditure - Standard</b>	3	--	294 001	--	19 168	99 007	121 109	(22 102)	-18%	--
<b>Surplus/ (Deficit) for the year</b>		--	105 342	--	25 598	78 855	59 913	18 942	32%	399 343

NC452 Ga-Segonyana - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November

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>										
Vote 1 - EXECUTIVE & COUNCIL	1	-	12 752	-	3 653	8 545	5 781	2 764	47.8%	-
Vote 2 - BUDGET & TREASURY		-	40 071	-	1 757	25 817	18 164	7 652	42.1%	-
Vote 3 - CORPORATE SERVICES		-	358	-	92	205	162	43	26.5%	-
Vote 4 - PLANNING & DEVELOPMENT		-	25 209	-	(57)	7 280	11 427	(4 147)	-36.3%	-
Vote 5 - HEALTH		-	36	-	8	20	16	4	25.9%	-
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	1 420	-	304	719	644	75	11.7%	-
Vote 7 - PUBLIC SAFETY		-	9 424	-	461	2 942	4 272	(1 330)	-31.1%	-
Vote 8 - WASTE WATER MANAGEMENT		-	21 271	-	3 193	10 859	9 642	1 217	12.6%	-
Vote 9 - ROAD TRANSPORT		-	13 403	-	3 085	5 411	6 075	(665)	-10.9%	-
Vote 10 - WATER		-	126 521	-	11 107	49 953	57 352	(7 399)	-12.9%	-
Vote 11 - Electricity		-	120 498	-	15 202	50 729	54 622	(3 893)	-7.1%	-
Vote 12 - WASTE MANAGEMENT		-	26 420	-	5 840	14 868	11 976	2 892	24.1%	-
Vote 13 - SPORTS & RECREATION		-	1 961	-	122	515	889	(375)	-42.1%	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	-	399 343	-	44 766	177 862	181 022	(3 160)	-1.7%	-
<b>Expenditure by Vote</b>										
Vote 1 - EXECUTIVE & COUNCIL	1	-	19 120	-	1 256	8 849	7 963	885	11.1%	-
Vote 2 - BUDGET & TREASURY		-	28 335	-	2 049	10 828	11 801	(974)	-8.3%	-
Vote 3 - CORPORATE SERVICES		-	17 139	-	1 166	6 955	7 139	(184)	-2.6%	-
Vote 4 - PLANNING & DEVELOPMENT		-	14 328	-	1 815	7 314	5 988	1 346	22.6%	-
Vote 5 - HEALTH		-	256	-	10	41	107	(66)	-61.7%	-
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	14 676	-	860	5 815	6 112	(298)	-4.9%	-
Vote 7 - PUBLIC SAFETY		-	16 029	-	1 311	5 912	6 676	(764)	-11.4%	-
Vote 8 - WASTE WATER MANAGEMENT		-	4 724	-	308	1 396	1 968	(572)	-29.0%	-
Vote 9 - ROAD TRANSPORT		-	24 336	-	1 231	4 942	10 423	(5 481)	-52.6%	-
Vote 10 - WATER		-	47 979	-	1 857	10 041	19 755	(9 714)	-49.2%	-
Vote 11 - Electricity		-	80 356	-	5 398	27 383	32 067	(4 685)	-14.6%	-
Vote 12 - WASTE MANAGEMENT		-	16 164	-	1 144	5 803	6 732	(930)	-13.8%	-
Vote 13 - SPORTS & RECREATION		-	10 558	-	763	3 730	4 397	(667)	-15.2%	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	-	294 001	-	19 168	99 007	121 109	(22 102)	-18.2%	-
<b>Surplus/ (Deficit) for the year</b>	2	-	105 342	-	25 598	78 855	59 913	18 942	31.6%	-



NC452 Ga-Segonyana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

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
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates			33 537		957	23 301	26 561	(3 260)	-12%	33 537
Property rates - penalties & collection charges					-			-		
Service charges - electricity revenue			82 144		3 199	17 627	34 213	(16 586)	-48%	82 144
Service charges - water revenue			21 941		1 610	6 436	9 138	(2 702)	-30%	21 941
Service charges - sanitation revenue			10 166		870	4 273	4 234	39	1%	10 166
Service charges - refuse revenue			9 389		591	2 884	3 911	(1 027)	-26%	9 389
Service charges - other								-		
Rental of facilities and equipment			1 896		76	451	790	(339)	-43%	1 896
Interest earned - external investments			-					-		
Interest earned - outstanding debtors			1 139		351	1 545	474	1 071	226%	1 139
Dividends received								-		
Fines			4 301		49	746	1 791	(1 045)	-58%	4 301
Licences and permits			3 362		230	1 472	1 400	72	5%	3 362
Agency services			1 573		122	569	655	(86)	-13%	1 573
Transfers recognised - operational			98 754		27 709	65 483	66 671	(1 188)	-2%	98 754
Other revenue			34 945		2 092	14 311	14 554	(243)	-2%	34 945
Gains on disposal of PPE								-		
<b>Total Revenue (excluding capital transfers and contributions)</b>			<b>303 146</b>		<b>37 857</b>	<b>139 099</b>	<b>164 393</b>	<b>(25 294)</b>	<b>-15%</b>	<b>303 146</b>
<b>Expenditure By Type</b>										
Employee related costs			85 703		7 410	33 767	33 296	472	1%	85 703
Remuneration of councillors			6 602		553	2 786	2 750	37	1%	6 602
Debt impairment			505				210	(210)	-100%	505
Depreciation & asset impairment			37 639		-	-	15 677	(15 677)	-100%	37 639
Finance charges			2 964		-	40	1 235	(1 195)	-97%	2 964
Bulk purchases			60 766		4 140	30 953	26 123	4 830	18%	60 766
Other materials								-		
Contracted services			7 740		55	2 667	3 224	(556)	-17%	7 740
Transfers and grants			3 336		1 211	2 406	1 390	1 017	73%	3 336
Other expenditure			88 746		5 798	34 318	36 963	(2 644)	-7%	88 746
Loss on disposal of PPE								-		
<b>Total Expenditure</b>			<b>294 001</b>		<b>19 168</b>	<b>106 939</b>	<b>120 866</b>	<b>(13 927)</b>	<b>-12%</b>	<b>294 001</b>
<b>Surplus/(Deficit)</b>			<b>9 145</b>		<b>18 690</b>	<b>32 161</b>	<b>43 527</b>	<b>(11 366)</b>	<b>(0)</b>	<b>9 145</b>
Transfers recognised - capital			96 197		6 908	32 120	30 757	1 364	0	96 197
Contributions recognised - capital								-		
Contributed assets								-		
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>			<b>105 342</b>		<b>25 598</b>	<b>64 281</b>	<b>74 284</b>			<b>105 342</b>
Taxation								-		
<b>Surplus/(Deficit) after taxation</b>			<b>105 342</b>		<b>25 598</b>	<b>64 281</b>	<b>74 284</b>			<b>105 342</b>
Attributable to minorities										
<b>Surplus/(Deficit) attributable to municipality</b>			<b>105 342</b>		<b>25 598</b>	<b>64 281</b>	<b>74 284</b>			<b>105 342</b>
Share of surplus/ (deficit) of associate										
<b>Surplus/ (Deficit) for the year</b>			<b>105 342</b>		<b>25 598</b>	<b>64 281</b>	<b>74 284</b>			<b>105 342</b>

NC452 Ga-Segonyana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M05 November

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	-	-	4	-	4	#DIV/0!	1 050
Vote 2 - BUDGET & TREASURY		-	536	-	50	58	180	(122)	-68%	536
Vote 3 - CORPORATE SERVICES		-	765	-	20	59	275	(216)	-79%	765
Vote 4 - PLANNING & DEVELOPMENT		-	10 085	-	152	5 077	3 792	1 286	34%	10 085
Vote 5 - HEALTH		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	1 994	-	142	187	150	37	24%	1 994
Vote 7 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-
Vote 8 - WASTE WATER MANAGEMENT		-	-	-	83	969	1 016	(47)	-5%	-
Vote 9 - ROAD TRANSPORT		-	15 637	-	3 043	5 352	9 875	(4 523)	-46%	15 637
Vote 10 - WATER		-	97 638	-	4 020	28 825	40 000	(11 175)	-28%	97 638
Vote 11 - Electricity		-	1 000	-	-	-	1 000	(1 000)	-100%	1 000
Vote 12 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 13 - SPORTS & RECREATION		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	<b>4</b>	-	128 705	-	7 510	40 530	56 288	(15 758)	-28%	128 705
<b>Total Capital Expenditure</b>		-	128 705	-	7 510	40 530	56 288	(15 758)	-28%	128 705
<b>Capital Expenditure - Standard Classification</b>										
<i>Governance and administration</i>		-	2 351	-	70	121	455	(334)	-73%	2 351
Executive and council		-	1 050	-	-	4	-	4	#DIV/0!	1 050
Budget and treasury office		-	536	-	50	58	180	(122)	-68%	536
Corporate services		-	765	-	20	59	275	(216)	-79%	765
<i>Community and public safety</i>		-	1 994	-	142	187	150	37	24%	1 994
Community and social services		-	1 994	-	142	187	150	37	24%	1 994
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	25 722	-	3 195	10 429	13 667	(3 238)	-24%	25 722
Planning and development		-	10 085	-	152	5 077	3 792	1 286	34%	10 085
Road transport		-	15 637	-	3 043	5 352	9 875	(4 523)	-46%	15 637
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	98 638	-	4 103	29 793	42 016	(12 223)	-29%	98 638
Electricity		-	1 000	-	-	-	1 000	(1 000)	-100%	1 000
Water		-	97 638	-	4 020	28 825	40 000	(11 175)	-28%	97 638
Waste water management		-	-	-	83	969	1 016	(47)	-5%	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard Classification</b>	<b>3</b>	-	128 705	-	7 510	40 530	56 288	(15 758)	-28%	128 705
<b>Funded by:</b>										
National Government		-	96 197	-	6 908	36 937	51 653	(14 716)	-28%	96 197
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	96 197	-	6 908	36 937	51 653	(14 716)	-28%	96 197
Public contributions & donations	5	-	20 000	-	-	-	-	-	-	20 000
Borrowing	6	-	3 705	-	-	-	992	(992)	-100%	3 705
Internally generated funds		-	8 803	-	601	3 593	3 643	(50)	-1%	8 803
<b>Total Capital Funding</b>		-	128 705	-	7 510	40 530	56 288	(15 758)	-28%	128 705

**References**

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

NC452 Ga-Segonyana - Table C6 Monthly Budget Statement - Financial Position - M05 November

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		54 519	34 061
Call investment deposits			-			-
Consumer debtors			28 286		70 963	28 286
Other debtors			4 770		1 987	4 770
Current portion of long-term receivables			271		113	271
Inventory			21 527		8 970	21 527
<b>Total current assets</b>			-	-	136 552	88 914
<b>Non current assets</b>						
Long-term receivables			465		194	465
Investments						
Investment property			704		704	704
Investments in Associate						
Property, plant and equipment			1 161 800		484 083	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>			-	-	486 655	1 164 648
<b>TOTAL ASSETS</b>			-	-	623 207	1 253 562
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft						
Borrowing			2 400			2 400
Consumer deposits			2 562		854	2 562
Trade and other payables			24 535		23 473	24 535
Provisions			479			479
<b>Total current liabilities</b>			-	-	24 327	29 976
<b>Non current liabilities</b>						
Borrowing			3 705			3 705
Provisions						
<b>Total non current liabilities</b>			-	-	-	3 705
<b>TOTAL LIABILITIES</b>			-	-	24 327	33 681
<b>NET ASSETS</b>	2		-	-	598 880	1 219 881
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)			1 219 881		598 880	1 219 881
Reserves						
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2		-	-	598 880	1 219 881

NC452 Ga-Segonyana - Table C7 Monthly Budget Statement - Cash Flow - M05 November

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
<b>R thousands</b>	†									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Ratepayers and other			177 227		12 165	88 531	94 237	(5 706)	-6%	177 227
Government - operating			98 754		26 838	70 861	68 625	2 236	3%	98 754
Government - capital			96 197		1 226	55 031	70 170	(15 139)	-22%	96 197
Interest			1 082		351	1 545	569	976	171%	1 082
Dividends								-		
<b>Payments</b>										
Suppliers and employees			(253 290)		(17 957)	(134 737)	(124 600)	10 137	-8%	(253 290)
Finance charges			(2 964)		-	(40)	(1 481)	(1 442)	97%	(2 964)
Transfers and Grants					(1 211)	(2 406)		2 406	#DIV/0!	
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>			<b>-</b>	<b>-</b>	<b>21 412</b>	<b>78 786</b>	<b>107 520</b>	<b>28 734</b>	<b>27%</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)		(7 510)	(40 530)	(65 421)	(24 891)	38%	(128 705)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>			<b>-</b>	<b>-</b>	<b>(7 510)</b>	<b>(40 530)</b>	<b>(65 421)</b>	<b>(24 891)</b>	<b>38%</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)	(67)	(1 472)	(1 404)	95%	(2 400)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>			<b>-</b>	<b>-</b>	<b>(14)</b>	<b>(67)</b>	<b>(1 472)</b>	<b>(1 404)</b>	<b>95%</b>	<b>(2 400)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>										
Cash/cash equivalents at beginning:			(14 099)		13 888	38 188	40 628			(14 099)
Cash/cash equivalents at month/year end:			48 159			16 330	48 159			16 330
			34 061			54 519	88 787			2 232

## ANNEXURE B

### Main Tables

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

### Consolidated Monthly Budget Statements

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

### Supporting Tables

SC1  
SC3  
SC4  
SC6  
SC7  
SC8  
SC9  
SC12  
SC13a  
SC13b  
SC13c  
SC13d

### Material variance explanations

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

NC452 Ga-Segonyana - Supporting Table SC1 Material variance explanations - M05 November

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	<b>R thousands</b>			
1	<b>Revenue By Source</b>			
	Property Rates	(3 260)	Below target due to less property billed for the period than budgeted	Continuous monitoring and adjusted during adjustments budget
	Service charges - electricity revenue	(16 586)	Seasonal Fluctuation	No Remedial Steps required
	Service charges - water revenue	(2 702)	Below target due to less water billed for the period than budgeted	Continuous monitoring and adjusted during
	Service charges - sanitation revenue	39	On target	No Remedial Steps required
	Service charges - refuse revenue	(1 027)	Over Projected	Continuous monitoring and adjusted during adjustment budget
	Rental of facilities and equipment	(339)	Low Demand	Continuous monitoring and adjusted during adjustment budget
	Interest earned - outstanding debtors	1 071	Exceeding target due to under-projection	Continuous monitoring and adjusted during adjustment budget
	Fines	(1 045)	Less traffic fines collected	Continuous monitoring and adjusted during adjustment budget
	Licences and permits	72	Under Projected	Continuous monitoring and adjusted during adjustment budget
	Transfers recognised - operational	(1 188)	Below target due to over-projection on the housing Grants	Continuous monitoring and adjusted during adjustment budget
	Other revenue	(243)	Under Projected	No Remedial Steps required
2	<b>Expenditure By Type</b>			
	Employee related costs	472	Exceeding target due to overtime worked	Department to ensure budget is not exceeded.
	Debt impairment	(210)	No debts written off	Actual expenditure can only be effected upon obtaining Council approval
	Depreciation & asset impairment	(15 677)	accounted for only for at year end	
	Finance charges	(1 195)	Below Target	
	Bulk purchases	4 830	Overspending due to Seasonal Fluctuation	
	Contracted services	(556)	Under spending due to late invoices	Need to accelerate the spending
	Other expenditure	(2 644)	Under spending due to late invoices	Need to accelerate the spending
3	<b>Capital Expenditure</b>			
	Capital Projects in total	(15 758)	Below target due to Contractors delay and processing of other projects invoice	Need to accelerate the spending
4	<b>Financial Position</b>			
5	<b>Cash Flow</b>			
	Ratepayers and other	(5 706)	Under collection	Need to accelerate the collection
	Government - operating	2 236	Over Projected	No Remedial Steps required
	Suppliers and employees	10 137	Over-spending	Need to accelerate the spending
6	<b>Measureable performance</b>			
7	<b>Municipal Entities</b>			

NC452 Ga-Segonyana - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

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 Days	151-180 Days	181 DYS-1 Yr	Over 1Yr	Total			Total over 90 days	
<b>R thousands</b>															
<b>Debtors Age Analysis By Income Source</b>															
	Trade and Other Receivables from Exchange Transactions - Water	1200	1 496	770	328	276	167	87	379	1 195	4 699	2 104			
	Trade and Other Receivables from Exchange Transactions - Electricity	1300	3 704	1 586	867	783	873	144	537	1 143	9 637	3 460			
	Receivables from Non-exchange Transactions - Property Rates	1400	971	574	444	265	12 310	-	659	13 491	28 714	26 725			
	Receivables from Exchange Transactions - Waste Water Management	1500	813	539	366	316	243	202	829	7 690	10 998	9 280			
	Receivables from Exchange Transactions - Waste Management	1600	478	297	211	179	157	128	566	4 790	6 806	5 820			
	Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-			
	Interest on Arrear Debtor Accounts	1810	309	304	269	218	173	87	405	2 077	3 842	2 960			
	Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-			
	Other	1900	616	289	231	274	209	67	331	4 241	6 268	5 122			
	<b>Total By Income Source</b>	<b>2000</b>	<b>8 386</b>	<b>4 370</b>	<b>2 716</b>	<b>2 310</b>	<b>14 132</b>	<b>716</b>	<b>3 706</b>	<b>34 625</b>	<b>70 963</b>	<b>55 491</b>			
	<b>2013/14 - totals only</b>														
<b>Debtors Age Analysis By Customer Group</b>															
	Organs of State	2200	475	405	414	421	7 810	34	161	5 976	15 695	14 401			
	Commercial	2300	4 080	1 615	796	507	1 174	111	710	4 374	13 365	6 875			
	Households	2400	3 634	2 166	1 435	1 311	4 604	509	2 760	23 311	39 749	32 515			
	Other	2500	197	185	72	72	544	62	55	966	2 154	1 700			
	<b>Total By Customer Group</b>	<b>2600</b>	<b>8 386</b>	<b>4 370</b>	<b>2 716</b>	<b>2 310</b>	<b>14 132</b>	<b>716</b>	<b>3 706</b>	<b>34 625</b>	<b>70 963</b>	<b>55 491</b>			

NC452 Ga-Segonyana - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

Description	NT Code	Budget Year 2014/15								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
<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 - M05 November

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>										
<b>Operating Transfers and Grants</b>										
National Government:		-	98 526	-	26 838	70 456	70 456	-		98 526
Local Government Equitable Share			86 992		26 838	61 272	61 272	-		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		-	5 250	5 250			7 000
EPWP Incentive			1 000		-	400	400			1 000
Integrated National Electrification Programme	3		1 000		-	1 000	1 000	-		1 000
Other transfers and grants [insert description]								-		
Provincial Government:		-	1 228	-	-	614	614	-		1 228
								-		
								-		
Library	4		1 228		-	614	614	-		1 228
District Municipality: [insert description]		-	-	-	-	-	-	-		-
								-		
Other grant providers:		-	-	-	-	791	791	-		-
ACIP WATER								-		
HOUSING					-	791	791	-		
								-		
<b>Total Operating Transfers and Grants</b>	<b>5</b>	<b>-</b>	<b>99 754</b>	<b>-</b>	<b>26 838</b>	<b>71 861</b>	<b>71 861</b>	<b>-</b>		<b>99 754</b>
<b>Capital Transfers and Grants</b>										
National Government:		-	95 197	-	1 226	54 031	54 031	-		95 197
Municipal Infrastructure Grant (MIG)			51 027			29 479	29 479	-		51 027
Regional Bulk Infrastructure			30 000		1 226	13 924	13 924			30 000
Rural Households Infrastructure								-		
								-		
								-		
Municipal Water Infrastructure Grant			14 170		-	10 628	10 628	-		14 170
Provincial Government: [insert description]		-	-	-	-	-	-	-		-
								-		
District Municipality: [insert description]		-	-	-	-	-	-	-		-
								-		
Other grant providers: [insert description]		-	-	-	-	-	-	-		-
								-		
<b>Total Capital Transfers and Grants</b>	<b>5</b>	<b>-</b>	<b>95 197</b>	<b>-</b>	<b>1 226</b>	<b>54 031</b>	<b>54 031</b>	<b>-</b>		<b>95 197</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>5</b>	<b>-</b>	<b>194 951</b>	<b>-</b>	<b>28 064</b>	<b>125 892</b>	<b>125 892</b>	<b>-</b>		<b>194 951</b>

NC452 Ga-Segonyana - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		-	98 526	-	27 436	63 658	63 658	-		98 526
Local Government Equitable Share			86 992		26 838	61 272	61 272	-		86 992
Finance Management			1 600		101	481	481	-		1 600
Municipal Systems Improvement			934		7	221	221	-		934
Water Services Operating Subsidy			7 000		141	1 319	1 319	-		7 000
EPWP Incentive			1 000		350	365	365	-		1 000
Integrated National Electrification Programme			1 000					-		1 000
Other transfers and grants [insert description]								-		
Provincial Government:		-	1 228	-	273	631	631	-		1 228
								-		
								-		
Library			1 228		273	631	631	-		1 228
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	-	-	1 194	1 194	-		-
ACIP WATER					-	261	261	-		
HOUSING					-	933	933	-		
<b>Total operating expenditure of Transfers and Grants:</b>		-	99 754	-	27 709	65 483	65 483	-		99 754
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		-	95 197	-	6 908	36 937	36 937	-		95 197
Municipal Infrastructure Grant (MIG)			51 027		5 188	17 712	17 712	-		51 027
Regional Bulk Infrastructure			30 000		1 261	13 959	13 959	-		30 000
Rural Households Infrastructure					-	549	549	-		
Amogelang childhood					-	69	69	-		
Municipal Water Infrastructure Grant			14 170		459	4 648	4 648	-		14 170
Provincial Government:		-	-	-	-	-	-	-		-
								-		
District Municipality:		-	-	-	-	-	-	-		-
								-		
Other grant providers:		-	-	-	-	-	-	-		-
								-		
<b>Total capital expenditure of Transfers and Grants</b>		-	95 197	-	6 908	36 937	36 937	-		95 197
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	194 951	-	34 618	102 419	102 419	-		194 951

NC452 Ga-Segonyana - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November

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	1	A	B	C					D	
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages			4 456		355	1 756	1 740	55	3%	4 456
Pension and UIF Contributions			427		32	160	157	(7)	-4%	427
Medical Aid Contributions			211		18	88	83	6	7%	211
Motor Vehicle Allowance			1 182		98	488	461	26	6%	1 182
Cellphone Allowance			325		43	217	127	91	71%	325
Housing Allowances										
Other benefits and allowances			10		8	38	4	34	853%	10
<b>Sub Total - Councillors</b>			6 612		553	2 786	2 582	205	8%	6 612
<b>% increase</b>	4		#DIV/0!							#DIV/0!
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages	3		3 358		291	1 455	1 311	144	11%	3 358
Pension and UIF Contributions			369		37	167	144	42	29%	369
Medical Aid Contributions			109		13	64	42	21	50%	109
Overtime										
Performance Bonus										
Motor Vehicle Allowance			647		62	310	253	57	23%	647
Cellphone Allowance			76		7	34	30	4	14%	76
Housing Allowances										
Other benefits and allowances			217		0	1	85	(84)	-96%	217
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
<b>Sub Total - Senior Managers of Municipality</b>			4 777		410	2 050	1 865	185	10%	4 777
<b>% Increase</b>	4		#DIV/0!							#DIV/0!
<b>Other Municipal Staff</b>										
Basic Salaries and Wages			51 066		4 856	20 733	19 941	792	4%	51 066
Pension and UIF Contributions			9 677		644	2 528	3 779	(1 251)	-33%	9 677
Medical Aid Contributions			4 690		287	1 362	1 832	(469)	-26%	4 690
Overtime			1 671		331	4 206	652	3 553	545%	1 671
Performance Bonus			2				1	(1)	-100%	2
Motor Vehicle Allowance			1 678		194	357	655	(299)	-46%	1 678
Cellphone Allowance			237		16	124	93	31	34%	237
Housing Allowances			2 873		205	1 015	1 122	(107)	-10%	2 873
Other benefits and allowances			7 724		467	4 376	3 016	1 360	45%	7 724
Payments in lieu of leave			1 281				500	(500)	-100%	1 281
Long service awards			18			16	7	10	139%	18
Post-retirement benefit obligations										
<b>Sub Total - Other Municipal Staff</b>			80 916		7 000	34 717	31 598	3 119	10%	80 916
<b>% Increase</b>	4		#DIV/0!							#DIV/0!
<b>Total Parent Municipality</b>			92 304		7 963	39 554	36 045	3 509	10%	92 304
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>Board Members of Entities</b>										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
<b>Sub Total - Board Members of Entities</b>	2									
<b>% Increase</b>	4									
<b>Senior Managers of Entities</b>										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
<b>Sub Total - Senior Managers of Entities</b>	2									
<b>% Increase</b>	4									
<b>Other Staff of Entities</b>										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
<b>Sub Total - Other Staff of Entities</b>	2									
<b>% Increase</b>	4									
<b>Total Municipal Entities</b>										
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>			92 304		7 963	39 554	36 045	3 509	10%	92 304
<b>% Increase</b>	4		#DIV/0!							#DIV/0!
<b>TOTAL MANAGERS AND STAFF</b>			85 693		7 410	38 757	33 453	3 304	10%	85 693

NC452 Ga. Seconyana - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M05 November

Description	Ref	Budget Year 2014/15												2014/15 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
<b>Cash Receipts By Source</b>	1																
Property rates		423	3 727	1 084	1 439	2 178							14 625	23 476	31 813	33 531	
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue		5 220	4 803	5 949	6 111	4 655							47 192	73 929	77 922	77 567	
Service charges - water revenue		854	910	934	1 335	935							13 682	18 650	20 119	21 206	
Service charges - sanitation revenue		574	595	697	657	577							5 539	8 641	9 543	9 712	
Service charges - refuse		312	371	326	393	297							5 812	7 511	8 412	8 856	
Service charges - other		-	-	-	-	-							-	-	-	-	
Rental of facilities and equipment		87	80	130	78	76							1 066	1 517	1 819	1 917	
Interest earned - external investments		-	-	-	-	-							-	-	-	-	
Interest earned - outstanding debtors		225	282	334	353	351						(463)	1 082	1 201	1 266		
Dividends received		-	-	-	-	-							-	-	-	-	
Fines		172	99	366	61	49							3 124	3 870	4 080	4 300	
Licences and permits		177	208	511	347	230							1 721	3 194	3 189	3 361	
Agency services		123	127	171	26	122							925	1 494	1 575	1 660	
Transfer receipts - operating		38 276	1 632	614	3 500	26 838							27 893	98 754	121 414	130 118	
Other revenue		3 586	27 087	2 970	3 248	3 045						(4 991)	34 945	33 148	35 880		
<b>Cash Receipts by Source</b>		<b>50 028</b>	<b>39 921</b>	<b>14 087</b>	<b>17 547</b>	<b>39 354</b>							<b>116 126</b>	<b>277 063</b>	<b>314 334</b>	<b>330 382</b>	
<b>Other Cash Flows by Source</b>																	
Transfer receipts - capital		33 021	8 884	3 815	8 086	1 226							41 166	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>25 633</b>	<b>40 580</b>							<b>157 292</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	7 104	7 410								85 703	90 331	95 209	
Remuneration of councillors		556	558	560	558	553								6 602	6 958	7 334	
Interest paid		-	-	-	40	-								2 924	3 124	3 293	
Bulk purchases - Electricity		7 932	7 830	7 007	4 044	4 140								64 489	67 982	71 653	
Bulk purchases - Water & Sewer		-	-	-	-	-								-	-	-	
Other materials		-	-	-	-	-								-	-	-	
Contracted services		595	595	710	710	55								7 740	8 168	8 598	
Grants and subsidies paid - other municipalities		-	-	-	-	-								-	-	-	
Grants and subsidies paid - other		-	-	546	650	1 211							(2 406)	88 746	93 538	98 589	
General expenses		3 463	9 812	8 436	6 809	5 798								256 254	270 092	284 676	
<b>Cash Payments by Type</b>		<b>18 395</b>	<b>25 287</b>	<b>24 175</b>	<b>19 914</b>	<b>19 168</b>							<b>149 315</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	3 192	7 510								128 705	91 275	95 419	
Repayment of borrowing		13	13	14	13	14								2 400	2 530	2 656	
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>23 119</b>	<b>26 682</b>							<b>209 679</b>	<b>387 359</b>	<b>363 886</b>	<b>382 762</b>	
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>50 179</b>	<b>(10 669)</b>	<b>(17 724)</b>	<b>2 514</b>	<b>13 888</b>							<b>(52 287)</b>	<b>(14 089)</b>	<b>41 713</b>	<b>43 040</b>	
Cash/cash equivalents at the month/year beginning:		16 330	66 909	55 841	38 116	40 631							54 519	54 519	2 232	43 945	
Cash/cash equivalents at the month/year end:		66 509	55 841	38 116	40 631	54 519							2 232	2 232	43 945	86 985	

NC452 Ga-Segonyana - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November

Month	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July		10 721		4 430	4 430	10 721	6 291	58.7%	3%
August		16 088		13 962	18 392	26 809	8 418	31.4%	14%
September		10 296		11 437	29 828	37 106	7 277	19.6%	23%
October		7 722		3 192	33 020	44 828	11 808	26.3%	26%
November		12 871		7 510	40 530	57 699	17 168	29.8%	31%
December		7 722				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>40 530</b>					

NC452 Ga-Segonyana - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M05 November

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
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	119 432	-	7 517	39 031	52 233	13 201	25.3%	119 432
Infrastructure - Road transport		-	15 637	-	3 043	5 352	6 838	1 487	21.7%	15 637
Roads, Pavements & Bridges			15 637		3 043	5 352	6 838	1 487	21.7%	15 637
Storm water										
Infrastructure - Electricity		-	1 000	-	-	-	437	437	100.0%	1 000
Generation										
Transmission & Reticulation			1 000				437	437	100.0%	1 000
Street Lighting										
Infrastructure - Water		-	97 078	-	4 020	28 916	42 452	13 537	31.9%	97 078
Dams & Reservoirs										
Water purification										
Reticulation			97 078		4 020	28 916	42 452	13 537	31.9%	97 078
Infrastructure - Sanitation		-	-	-	83	878	5	(873)	-17386.5%	-
Reticulation										
Sewerage purification					83	878	5	(873)	-17386.5%	-
Infrastructure - Other		-	5 716	-	372	3 886	2 500	(1 387)	-55.5%	5 716
Waste Management										
Transportation										
Gas										
Other			5 716		372	3 886	2 500	(1 387)	-55.5%	5 716
<b>Community</b>		-	181	-	(372)	496	79	(417)	-525.5%	181
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls			181		(372)	496	79	(417)	-525.5%	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	-	365	1 003	2 356	1 353	57.4%	5 387
General vehicles										
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment			1 401		-	8	613	605	98.7%	1 401
Computers - hardware/equipment										
Furniture and other office equipment			3 886		365	994	1 699	705	41.5%	3 886
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings			100				44	44	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	-	7 510	40 530	54 668	14 137	25.9%	125 000
<b>Specialised vehicles</b>		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										

References

NC452 Ga-Segonyana - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M05

Description	Ref	2013/14		Budget Year 2014/15						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Retiulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Retiulation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Retiulation		-	-	-	-	-	-	-	-	-
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	-	-	-	1 620	1 620	100.0%	3 705
General vehicles		-	3 705	-	-	-	1 620	1 620	100.0%	3 705
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	-	3 705	-	-	-	1 620	1 620	100.0%	3 705
<b>Specialised vehicles</b>		-	-	-	-	-	-	-	-	-
Refusa		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

References

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

check balance

0









# Ga-Segonyana

MUNISIPALITEIT · MUNICIPALITY · MASEPALA

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## 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 NOVEMBER 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 2014/12/04