

***GA-SEGONYANA LOCAL  
MUNICIPALITY***



***MONTHLY BUDGET STATEMENT  
OCTOBER 2014***



**TO: MUNICIPAL MANAGER  
COUNCIL**

**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 31  
OCTOBER 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 October 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 October 2014, ten working days reporting limit expires on the 14 November 2014.

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

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

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

- Property rates - Unfavorable variance of R3 162mil due to less property billed for the period than budgeted
- Electricity revenue - Unfavorable variance of R12 943mil due to higher projected sales because of seasonal fluctuation.
- Water revenue - Unfavorable variance of R2 485mil due to decrease in billing for September
- Interest earned - Outstanding debtors - favorable variance of R814 due to the under-projection on the interest revenue
- Rental of Facilities and equipment - Unfavorable variance of R257 due to low demand
- Transfer Recognized Operational - Unfavorable variance of R5 941mil 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 R200 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 R948
- Bulk Purchases -Unfavorable variance of R4536 due to seasonal fluctuation
- Contracted Services - On target
- Other Expenditure -Favorable variance of R1 050mil due to over-spending

**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 Actuals	YTD Budget	Variance
<b>Total Capital Expenditure</b>	<b>128 705</b>	<b>33 020</b>	<b>54 861</b>	<b>(21 840)</b>
<b>Capital Financing</b>				
National Government	96 197	30 028	52 163	(22 135)
Provincial Government				-
District Municipality				-
Other transfers and grants				-
Transfers recognised - capital	96 197	30 028	52 163	(22 135)
Public contributions & donations	20 000		0	0
Borrowing	3 705		510	(510)
Internally generated funds	8 803	2 992	2 188	804
<b>Total Capital Funding</b>	<b>128 705</b>	<b>33 020</b>	<b>54 861</b>	<b>(21 840)</b>

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

The CFS report for the period ending 31 October 2014 indicates a closing balance (cash and cash equivalents) of **R40 631 million** which comprises of the following:

- Bank balance and cash R 3 866 million (Main Acc)
- Bank balance and cash R36 655 million (Call Acc)
- Bank balance and cash R0 010 million (TTS Acc)
- Bank balance and cash R0 100 million (Reservoir Acc)

Ratepayers and other reflect a year to date amount of **R76 366 million (R11 561million favourable variance)** compared to a year to date target of **R64 805million (an over collection of R11 561million for the period)**.

Operating grants and subsidies show a year to date amount of **R40 023million** compared to a year to date target of **R43 714 million (R308 favourable variance)** and

Capital grants and subsidies show a year to date amount of **R53 805million** compared to a year to date target of **R41 000million (R12 805million favourable variance)**

#### With regard to payments:

Suppliers and employee payments indicate a year to date amount of **R116 780million (R32 629million favourable variance)** compared to a target of **R84 151million** due to over spending during the period.

Capital payments indicate a year to date amount of **R33 020million (R11 808million unfavourable variance)** compared to a target of **R44 828million** 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 October 2014 amounts to R68 690mil (Government: R15 834mil, Business: R12 504mil, Households: R38252mil and Other: R2 021mil).

## 4. FINANCIAL IMPLICATIONS

The report for the period ending 31 October 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 October 2014 the operating revenue (excluding capital grants) and expenditure actual represented **33.39%** and **28.85%**, respectively of the annual budget. The outcome reflects a variance of **9.21%** (unfavourable) and **4.34%** (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 October 2014; and
- In order to comply with Section 71(4) of the MFMA, the Accounting Officer ensure that this statement be submitted to National and Provincial Treasury, in both a signed document format and in electronic format.

# **ANNEXURE A**

NC452 Ga-Segonyana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

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	22 344	25 506	(3 162)	-12%	33 537
Property rates - penalties & collection charges						-			-		
Service charges - electricity revenue			82 144			3 084	14 428	27 370	(12 943)	-47%	82 144
Service charges - water revenue			21 941			1 308	4 826	7 311	(2 485)	-34%	21 941
Service charges - sanitation revenue			10 166			861	3 403	3 387	16	0%	10 166
Service charges - refuse revenue			9 389			567	2 293	3 129	(836)	-27%	9 389
Service charges - other									-		
Rental of facilities and equipment			1 896			78	375	632	(257)	-41%	1 896
Interest earned - external investments			-						-		
Interest earned - outstanding debtors			1 139			353	1 194	380	814	215%	1 139
Dividends received									-		
Fines			4 301			61	697	1 433	(736)	-51%	4 301
Licences and permits			3 362			347	1 242	1 120	122	11%	3 362
Agency services			1 573			26	447	524	(77)	-15%	1 573
Transfers recognised - operational			98 754			481	37 774	43 714	(5 941)	-14%	98 754
Other revenue			34 945			1 887	12 219	11 644	576	5%	34 945
Gains on disposal of PPE									-		
<b>Total Revenue (excluding capital transfers and contributions)</b>			-	303 146	-	10 010	101 242	126 149	(24 908)	-20%	303 146
<b>Expenditure By Type</b>											
Employee related costs			85 703			7 104	26 357	26 157	200	1%	85 703
Remuneration of councillors			6 602			558	2 234	2 200	34	2%	6 602
Debt impairment			505					168	(168)	-100%	505
Depreciation & asset impairment			37 639			-	-	12 541	(12 541)	-100%	37 639
Finance charges			2 964			40	40	988	(948)	-96%	2 964
Bulk purchases			60 766			4 044	26 813	22 277	4 536	20%	60 766
Other materials									-		
Contracted services			7 740			710	2 612	2 579	33	1%	7 740
Transfers and grants			3 336			650	1 195	1 112	84	8%	3 336
Other expenditure			88 746			6 809	28 520	29 570	(1 050)	-4%	88 746
Loss on disposal of PPE									-		
<b>Total Expenditure</b>			-	294 001	-	19 914	87 771	97 591	(9 820)	-10%	294 001
<b>Surplus/(Deficit)</b>											
Transfers recognised - capital			9 145			(9 904)	13 471	28 559	(15 088)	(0)	9 145
Contributions recognised - capital			96 197			3 161	30 028	30 757	(729)	(0)	96 197
Contributed assets									-		
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>			-	105 342	-	(6 742)	43 499	59 315			105 342
Taxation									-		
<b>Surplus/(Deficit) after taxation</b>			-	105 342	-	(6 742)	43 499	59 315			105 342
Attributable to minorities											
<b>Surplus/(Deficit) attributable to municipality</b>			-	105 342	-	(6 742)	43 499	59 315			105 342
Share of surplus/ (deficit) of associate											
<b>Surplus/ (Deficit) for the year</b>			-	105 342	-	(6 742)	43 499	59 315			105 342

## ANNEXURE B

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NC452 Ga-Segonyana - Table C1 Monthly Budget Statement Summary - M04 October

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	22 344	25 506	(3 162)	-12%	33 537
Service charges	-	123 640	-	5 820	24 949	41 197	(16 248)	-39%	123 640
Investment revenue	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	-	98 754	-	481	37 774	43 714	(5 941)	-14%	98 754
Other own revenue	-	47 215	-	2 752	16 175	15 732	443	3%	47 215
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>303 146</b>	-	<b>10 010</b>	<b>101 242</b>	<b>126 149</b>	<b>(24 908)</b>	<b>-20%</b>	<b>303 146</b>
Employee costs	-	85 703	-	7 104	26 357	26 157	200	1%	85 703
Remuneration of Councillors	-	6 602	-	558	2 234	2 200	34	2%	6 602
Depreciation & asset impairment	-	37 639	-	-	-	12 541	(12 541)	-100%	37 639
Finance charges	-	2 964	-	40	40	988	(948)	-96%	2 964
Materials and bulk purchases	-	60 766	-	4 044	26 813	22 277	4 536	20%	60 766
Transfers and grants	-	3 336	-	650	1 195	1 112	84	8%	3 336
Other expenditure	-	96 991	-	7 519	31 132	32 317	(1 185)	-4%	96 991
<b>Total Expenditure</b>	-	<b>294 001</b>	-	<b>19 914</b>	<b>87 771</b>	<b>97 591</b>	<b>(9 820)</b>	<b>-10%</b>	<b>294 001</b>
<b>Surplus/(Deficit)</b>	-	<b>9 145</b>	-	<b>(9 904)</b>	<b>13 471</b>	<b>28 559</b>	<b>(15 088)</b>	<b>-53%</b>	<b>9 145</b>
Transfers recognised - capital	-	96 197	-	3 161	30 028	30 757	(729)	-2%	96 197
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>105 342</b>	-	<b>(6 742)</b>	<b>43 499</b>	<b>59 315</b>	<b>(15 816)</b>	<b>-27%</b>	<b>105 342</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	-	<b>105 342</b>	-	<b>(6 742)</b>	<b>43 499</b>	<b>59 315</b>	<b>(15 816)</b>	<b>-27%</b>	<b>105 342</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	<b>128 705</b>	-	<b>3 192</b>	<b>33 020</b>	<b>54 861</b>	<b>(21 840)</b>	<b>-40%</b>	<b>128 705</b>
Capital transfers recognised	-	96 197	-	3 161	30 028	52 163	(22 134)	-42%	96 197
Public contributions & donations	-	20 000	-	-	-	-	-	-	20 000
Borrowing	-	3 705	-	-	-	510	(510)	-100%	3 705
Internally generated funds	-	8 803	-	31	2 992	2 188	804	37%	8 803
<b>Total sources of capital funds</b>	-	<b>128 705</b>	-	<b>3 192</b>	<b>33 020</b>	<b>54 861</b>	<b>(21 840)</b>	<b>-40%</b>	<b>128 705</b>
<b>Financial position</b>									
Total current assets	-	88 914	-	-	118 176	-	-	-	88 914
Total non current assets	-	1 164 648	-	-	35 553	-	-	-	1 164 648
Total current liabilities	-	29 976	-	-	31 129	-	-	-	29 976
Total non current liabilities	-	3 705	-	-	-	-	-	-	3 705
<b>Community wealth/Equity</b>	-	<b>1 219 881</b>	-	-	<b>122 600</b>	-	-	-	<b>1 219 881</b>
<b>Cash flows</b>									
Net cash from (used) operating	-	117 006	-	5 719	57 373	64 761	7 387	11%	117 006
Net cash from (used) investing	-	(128 705)	-	(3 192)	(33 020)	(44 828)	(11 808)	26%	(128 705)
Net cash from (used) financing	-	(2 400)	-	(13)	(53)	(743)	(690)	93%	(2 400)
<b>Cash/cash equivalents at the month/year end</b>	-	<b>34 061</b>	-	<b>-</b>	<b>40 631</b>	<b>67 349</b>	<b>26 719</b>	<b>40%</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	7 409	3 855	2 572	14 907	1 025	1 102	3 611	34 209	68 690
<b>Creditors Age Analysis</b>									
Total Creditors	248	-	-	-	0	-	-	-	249



NC452 Ga-Segonyana - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M04 October

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	-	1 338	29 064	18 789	10 275	55%	53 181
Executive and council		-	12 752	-	4	4 892	4 505	386	9%	12 752
Budget and treasury office		-	40 071	-	1 334	24 059	14 157	9 902	70%	40 071
Corporate services		-	358	-	0	113	126	(13)	-11%	358
<i>Community and public safety</i>		-	12 841	-	597	3 302	4 537	(1 235)	-27%	12 841
Community and social services		-	1 420	-	107	416	502	(86)	-17%	1 420
Sport and recreation		-	1 961	-	62	393	693	(300)	-43%	1 961
Public safety		-	9 424	-	428	2 482	3 330	(848)	-25%	9 424
Housing		-	-	-	-	-	-	-	-	-
Health		-	36	-	0	12	13	(1)	-6%	36
<i>Economic and environmental services</i>		-	38 612	-	1 957	9 292	13 641	(4 350)	-32%	38 612
Planning and development		-	25 209	-	1 242	6 966	8 906	(1 940)	-22%	25 209
Road transport		-	13 403	-	715	2 326	4 735	(2 409)	-51%	13 403
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	294 708	-	9 280	91 067	104 120	(13 054)	-13%	294 708
Electricity		-	120 498	-	4 891	35 527	42 572	(7 045)	-17%	120 498
Water		-	126 521	-	2 618	38 846	44 700	(5 854)	-13%	126 521
Waste water management		-	21 271	-	1 203	7 666	7 515	151	2%	21 271
Waste management		-	26 420	-	567	9 028	9 334	(306)	-3%	26 420
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	-	399 343	-	13 172	132 725	141 088	(8 363)	-6%	399 343
<b>Expenditure - Standard</b>										
<i>Governance and administration</i>		-	64 594	-	6 712	22 159	21 523	637	3%	-
Executive and council		-	19 120	-	2 953	7 593	6 371	1 222	19%	-
Budget and treasury office		-	28 335	-	2 602	8 778	9 441	(663)	-7%	-
Corporate services		-	17 139	-	1 157	5 788	5 711	77	1%	-
<i>Community and public safety</i>		-	41 518	-	3 291	12 553	12 778	(225)	-2%	-
Community and social services		-	14 676	-	1 291	4 955	4 890	65	1%	-
Sport and recreation		-	10 558	-	776	2 967	2 462	505	20%	-
Public safety		-	16 029	-	1 213	4 600	5 341	(740)	-14%	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	256	-	11	31	85	(54)	-64%	-
<i>Economic and environmental services</i>		-	38 665	-	1 654	9 211	13 170	(3 960)	-30%	-
Planning and development		-	14 328	-	777	5 499	4 774	725	15%	-
Road transport		-	24 336	-	877	3 712	8 396	(4 684)	-56%	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	149 224	-	8 256	35 916	47 767	(11 851)	-25%	-
Electricity		-	80 356	-	4 930	21 985	25 377	(3 392)	-13%	-
Water		-	47 979	-	1 920	8 184	17 047	(8 863)	-52%	-
Waste water management		-	4 724	-	266	1 088	1 574	(486)	-31%	-
Waste management		-	16 164	-	1 141	4 659	3 769	890	24%	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	3	-	294 001	-	19 914	79 839	95 238	(15 399)	-16%	-
<b>Surplus/ (Deficit) for the year</b>		-	105 342	-	(6 742)	52 886	45 850	7 037	15%	399 343

NC452 Ga-Segonyana - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M04 October

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	-	4	4 892	4 505	386	8.6%	-
Vote 2 - BUDGET & TREASURY		-	40 071	-	1 334	24 059	14 157	9 902	69.9%	-
Vote 3 - CORPORATE SERVICES		-	358	-	0	113	126	(13)	-10.6%	-
Vote 4 - PLANNING & DEVELOPMENT		-	25 209	-	1 242	6 966	8 906	(1 940)	-21.8%	-
Vote 5 - HEALTH		-	36	-	0	12	13	(1)	-5.7%	-
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	1 420	-	107	416	502	(86)	-17.2%	-
Vote 7 - PUBLIC SAFETY		-	9 424	-	428	2 482	3 330	(848)	-25.5%	-
Vote 8 - WASTE WATER MANAGEMENT		-	21 271	-	1 203	7 666	7 515	151	2.0%	-
Vote 9 - ROAD TRANSPORT		-	13 403	-	715	2 326	4 735	(2 409)	-50.9%	-
Vote 10 - WATER		-	126 521	-	2 618	38 846	44 700	(5 854)	-13.1%	-
Vote 11 - Electricity		-	120 498	-	4 891	35 527	42 572	(7 045)	-16.5%	-
Vote 12 - WASTE MANAGEMENT		-	26 420	-	567	9 028	9 334	(306)	-3.3%	-
Vote 13 - SPORTS & RECREATION		-	1 961	-	62	393	693	(300)	-43.3%	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	-	399 343	-	13 172	132 725	141 088	(8 363)	-5.9%	-
<b>Expenditure by Vote</b>										
Vote 1 - EXECUTIVE & COUNCIL	1	-	19 120	-	2 953	7 593	6 371	1 222	19.2%	-
Vote 2 - BUDGET & TREASURY		-	28 335	-	2 602	8 778	9 441	(663)	-7.0%	-
Vote 3 - CORPORATE SERVICES		-	17 139	-	1 157	5 788	5 711	77	1.4%	-
Vote 4 - PLANNING & DEVELOPMENT		-	14 328	-	777	5 499	4 774	725	15.2%	-
Vote 5 - HEALTH		-	256	-	11	31	85	(54)	-63.7%	-
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	14 676	-	1 291	4 955	4 890	65	1.3%	-
Vote 7 - PUBLIC SAFETY		-	16 029	-	1 213	4 600	5 341	(740)	-13.9%	-
Vote 8 - WASTE WATER MANAGEMENT		-	4 724	-	266	1 088	1 574	(486)	-30.9%	-
Vote 9 - ROAD TRANSPORT		-	24 336	-	877	3 712	8 396	(4 684)	-55.8%	-
Vote 10 - WATER		-	47 979	-	1 920	8 184	17 047	(8 863)	-52.0%	-
Vote 11 - Electricity		-	80 356	-	4 930	21 985	25 377	(3 392)	-13.4%	-
Vote 12 - WASTE MANAGEMENT		-	16 164	-	1 141	4 659	3 769	890	23.6%	-
Vote 13 - SPORTS & RECREATION		-	10 558	-	776	2 967	2 462	505	20.5%	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	-	294 001	-	19 914	79 839	95 238	(15 399)	-16.2%	-
<b>Surplus/ (Deficit) for the year</b>	2	-	105 342	-	(6 742)	52 886	45 850	7 037	15.3%	-

NC452 Ga-Segonyana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

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	22 344	25 506	(3 162)	-12%	33 537	
Property rates - penalties & collection charges						-			-			
Service charges - electricity revenue			82 144			3 084	14 428	27 370	(12 943)	-47%	82 144	
Service charges - water revenue			21 941			1 308	4 826	7 311	(2 485)	-34%	21 941	
Service charges - sanitation revenue			10 166			861	3 403	3 387	16	0%	10 166	
Service charges - refuse revenue			9 389			567	2 293	3 129	(836)	-27%	9 389	
Service charges - other									-			
Rental of facilities and equipment			1 896			78	375	632	(257)	-41%	1 896	
Interest earned - external investments			-						-		-	
Interest earned - outstanding debtors			1 139			353	1 194	380	814	215%	1 139	
Dividends received									-			
Fines			4 301			61	697	1 433	(736)	-51%	4 301	
Licences and permits			3 362			347	1 242	1 120	122	11%	3 362	
Agency services			1 573			26	447	524	(77)	-15%	1 573	
Transfers recognised - operational			98 754			481	37 774	43 714	(5 941)	-14%	98 754	
Other revenue			34 945			1 887	12 219	11 644	576	5%	34 945	
Gains on disposal of PPE									-			
<b>Total Revenue (excluding capital transfers and contributions)</b>			-			-	10 010	101 242	(24 908)	-20%	303 146	
<b>Expenditure By Type</b>												
Employee related costs			85 703			7 104	26 357	26 157	200	1%	85 703	
Remuneration of councillors			6 602			558	2 234	2 200	34	2%	6 602	
Debt impairment			505					168	(168)	-100%	505	
Depreciation & asset impairment			37 639			-	-	12 541	(12 541)	-100%	37 639	
Finance charges			2 964			40	40	988	(948)	-96%	2 964	
Bulk purchases			60 766			4 044	26 813	22 277	4 536	20%	60 766	
Other materials									-			
Contracted services			7 740			710	2 612	2 579	33	1%	7 740	
Transfers and grants			3 336			650	1 195	1 112	84	8%	3 336	
Other expenditure			88 746			6 809	28 520	29 570	(1 050)	-4%	88 746	
Loss on disposal of PPE									-			
<b>Total Expenditure</b>			-			-	19 914	87 771	97 591	(9 820)	-10%	294 001
<b>Surplus/(Deficit)</b>												
Transfers recognised - capital			9 145			(9 904)	13 471	28 559	(15 088)	(0)	9 145	
Contributions recognised - capital			96 197			3 161	30 028	30 757	(729)	(0)	96 197	
Contributed assets									-			
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>			-			-	(6 742)	43 499	59 315		105 342	
Taxation									-			
<b>Surplus/(Deficit) after taxation</b>			-			-	(6 742)	43 499	59 315		105 342	
Attributable to minorities												
<b>Surplus/(Deficit) attributable to municipality</b>			-			-	(6 742)	43 499	59 315		105 342	
Share of surplus/ (deficit) of associate												
<b>Surplus/ (Deficit) for the year</b>			-			-	(6 742)	43 499	59 315		105 342	

NC452 Ga-Segonyana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M04 October

Vote 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>Multi-Year expenditure appropriation</b>	2									
Vote 1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - BUDGET & TREASURY		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - PLANNING & DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 5 - HEALTH		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-
Vote 8 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 9 - ROAD TRANSPORT		-	-	-	-	-	-	-	-	-
Vote 10 - WATER		-	-	-	-	-	-	-	-	-
Vote 11 - Electricity		-	-	-	-	-	-	-	-	-
Vote 12 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 13 - SPORTS & RECREATION		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - EXECUTIVE & COUNCIL		-	1 050	-	1	4	-	4	#DIV/0!	1 050
Vote 2 - BUDGET & TREASURY		-	538	-	-	8	130	(122)	-94%	538
Vote 3 - CORPORATE SERVICES		-	765	-	-	39	265	(228)	-85%	765
Vote 4 - PLANNING & DEVELOPMENT		-	10 085	-	1 128	4 925	3 403	1 522	45%	10 085
Vote 5 - HEALTH		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	1 994	-	30	45	150	(105)	-70%	1 994
Vote 7 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-
Vote 8 - WASTE WATER MANAGEMENT		-	-	-	342	886	691	195	28%	-
Vote 9 - ROAD TRANSPORT		-	15 637	-	710	2 309	9 222	(6 913)	-75%	15 637
Vote 10 - WATER		-	97 638	-	983	24 805	40 000	(15 195)	-38%	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>	4	-	128 705	-	3 192	33 020	54 861	(21 840)	-40%	128 705
<b>Total Capital Expenditure</b>		-	128 705	-	3 192	33 020	54 861	(21 840)	-40%	128 705
<b>Capital Expenditure - Standard Classification</b>										
<i>Governance and administration</i>		-	2 351	-	1	51	395	(344)	-87%	2 351
Executive and council		-	1 050	-	1	4	-	4	#DIV/0!	1 050
Budget and treasury office		-	538	-	-	8	130	(122)	-94%	538
Corporate services		-	765	-	-	39	265	(228)	-85%	765
<i>Community and public safety</i>		-	1 994	-	30	45	150	(105)	-70%	1 994
Community and social services		-	1 994	-	30	45	150	(105)	-70%	1 994
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	25 722	-	1 836	7 234	12 625	(5 390)	-43%	25 722
Planning and development		-	10 085	-	1 128	4 925	3 403	1 522	45%	10 085
Road transport		-	15 637	-	710	2 309	9 222	(6 913)	-75%	15 637
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	98 638	-	1 325	25 691	41 691	(16 000)	-38%	98 638
Electricity		-	1 000	-	-	-	1 000	(1 000)	-100%	1 000
Water		-	97 638	-	983	24 805	40 000	(15 195)	-38%	97 638
Waste water management		-	-	-	342	886	691	195	28%	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard Classification</b>	3	-	128 705	-	3 192	33 020	54 861	(21 840)	-40%	128 705
<b>Funded by:</b>										
National Government		-	96 197	-	3 161	30 028	52 163	(22 134)	-42%	96 197
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	96 197	-	3 161	30 028	52 163	(22 134)	-42%	96 197
Public contributions & donations	5	-	20 000	-	-	-	-	-	-	20 000
Borrowing	6	-	3 705	-	-	-	510	(510)	-100%	3 705
Internally generated funds		-	8 803	-	31	2 992	2 188	804	37%	8 803
<b>Total Capital Funding</b>		-	128 705	-	3 192	33 020	54 861	(21 840)	-40%	128 705

**References**

- 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).
- Include capital component of PPP unitary payment
- Capital expenditure by standard classification must reconcile to the total of multi-year and single year appropriations
- Include expenditure on investment property, intangible and biological assets
- Must reconcile to Monthly Budget Statement Financial Performance (revenue and expenditure)
- Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

NC452 Ga-Segonyana - Table C6 Monthly Budget Statement - Financial Position - M04 October

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		40 631	34 061	
Call investment deposits			-			-	
Consumer debtors			28 286		68 690	28 286	
Other debtors			4 770		1 590	4 770	
Current portion of long-term receivables			271		90	271	
Inventory			21 527		7 176	21 527	
<b>Total current assets</b>			-	88 914	-	118 176	88 914
<b>Non current assets</b>							
Long-term receivables			465		155	465	
Investments							
Investment property			704		704	704	
Investments in Associate							
Property, plant and equipment			1 161 800		33 020	1 161 800	
Agricultural							
Biological assets			1 585		1 585	1 585	
Intangible assets			93		89	93	
Other non-current assets							
<b>Total non current assets</b>			-	1 164 648	-	35 553	1 164 648
<b>TOTAL ASSETS</b>			-	1 253 562	-	153 729	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		30 275	24 535	
Provisions			479			479	
<b>Total current liabilities</b>			-	29 976	-	31 129	29 976
<b>Non current liabilities</b>							
Borrowing			3 705			3 705	
Provisions							
<b>Total non current liabilities</b>			-	3 705	-	-	3 705
<b>TOTAL LIABILITIES</b>			-	33 681	-	31 129	33 681
<b>NET ASSETS</b>	2		-	1 219 881	-	122 600	1 219 881
<b>COMMUNITY WEALTH/EQUITY</b>							
Accumulated Surplus/(Deficit)			1 219 881		122 600	1 219 881	
Reserves							
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2		-	1 219 881	-	122 600	1 219 881

NC452 Ga-Segonyana - Table C7 Monthly Budget Statement - Cash Flow - M04 October

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>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Ratepayers and other			177 227		13 695	76 366	64 805	11 561	18%	177 227
Government - operating			98 754		3 500	44 023	43 714	308	1%	98 754
Government - capital			96 197		8 086	53 805	41 000	12 805	31%	96 197
Interest			1 082		353	1 194	380	814	215%	1 082
Dividends								-		
<b>Payments</b>										
Suppliers and employees			(253 290)		(19 225)	(116 780)	(84 151)	32 629	-39%	(253 290)
Finance charges			(2 964)		(40)	(40)	(988)	(948)	96%	(2 964)
Transfers and Grants					(650)	(1 195)		1 195	#DIV/0!	
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>			-		5 719	57 373	64 761	7 387	11%	117 006
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE								-		
Decrease (Increase) in non-current debtors								-		
Decrease (increase) other non-current receivables								-		
Decrease (increase) in non-current investments								-		
<b>Payments</b>										
Capital assets			(128 705)		(3 192)	(33 020)	(44 828)	(11 808)	26%	(128 705)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>			-		(3 192)	(33 020)	(44 828)	(11 808)	26%	(128 705)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits								-		
<b>Payments</b>										
Repayment of borrowing			(2 400)		(13)	(53)	(743)	(690)	93%	(2 400)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>			-		(13)	(53)	(743)	(690)	93%	(2 400)
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>			-		2 514	24 300	19 190			(14 099)
Cash/cash equivalents at beginning:			48 159			16 330	48 159			16 330
Cash/cash equivalents at month/year end:			34 061			40 631	67 349			2 232

NC452 Ga-Segonyana - Supporting Table SC1 Material variance explanations - M04 October

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	<b>R thousands</b>			
1	<b>Revenue By Source</b>			
	Property Rates	(3 162)	Below target due to less property billed for the period than budgeted	Continuous monitoring and adjusted during adjustments budget
	Service charges - electricity revenue	(12 943)	Seasonal Fluctuation	No Remedial Steps required
	Service charges - water revenue	(2 485)	Below target due to decrease in billing for September	
	Service charges - sanitation revenue	16	On target	
	Service charges - refuse revenue	(836)	Over Projected	Continuous monitoring and adjusted during adjustment budget
	Rental of facilities and equipment	(257)	Low Demand	No Remedial Steps required
	Interest earned - outstanding debtors	814	Exceeding target due to under-projection	Continuous monitoring and adjusted during adjustment budget
	Fines	(736)	Less traffic fines collected	
	Licences and permits	122	Under Projected	
	Transfers recognised - operational	(5 941)	Below target due to over-projection on the housing Grants	Continuous monitoring and adjusted during adjustment budget
	Other revenue	576	Under Projected	No Remedial Steps required
2	<b>Expenditure By Type</b>			
	Employee related costs	200	Exceeding target due to overtime worked	Department to ensure budget is not exceeded.
	Debt impairment	(168)	No debts written off	Actual expenditure can only be effected upon obtaining Council approval
	Depreciation & asset impairment	(12 541)	accounted for only for at year end	
	Finance charges	(948)	Below Target	
	Bulk purchases	4 536	Seasonal Fluctuation	
	Contracted services	33	On target	No Remedial Steps required
	Other expenditure	(1 050)	Over- spending	Need to accelerate the spending
3	<b>Capital Expenditure</b>			
	Capital Projects in total	(21 840)	Below target due to delay in procurement processes and processing of other projects invoice	Need to accelerate the spending
4	<b>Financial Position</b>			
5	<b>Cash Flow</b>			
	Ratepayers and other	11 561	Over collection	Need to accelerate the collection
	Government - operating	308	Over Projected	No Remedial Steps required
	Suppliers and employees	32 629	Over-spending	
6	<b>Measureable performance</b>			
7	<b>Municipal Entities</b>			

NC452 Ga-Segonyana - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October

R thousands	Description	NT Code	Budget Year 2014/15										Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dys-1 Yr	Over 1Yr							
<b>Debtors Age Analysis By Income Source</b>																	
	Trade and Other Receivables from Exchange Transactions - Water	1200	1 327	508	355	223	118	123	344	152	3 149	958					
	Trade and Other Receivables from Exchange Transactions - Electricity	1300	3 075	1 456	875	1 014	323	275	492	1 090	8 598	3 193					
	Receivables from Non-exchange Transactions - Property Rates	1400	969	596	300	12 777	-	159	688	13 468	28 966	27 092					
	Receivables from Exchange Transactions - Waste Water Management	1500	801	451	349	308	257	224	823	7 561	10 774	9 173					
	Receivables from Exchange Transactions - Waste Management	1600	461	260	197	173	138	124	563	4 704	6 620	5 702					
	Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-					
	Interest on Arrear Debtor Accounts	1810	308	274	221	178	88	86	396	2 021	3 571	2 769					
	Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-					
	Other	1900	468	310	276	236	102	111	305	5 213	7 021	5 967					
	<b>Total By Income Source</b>	<b>2000</b>	<b>7 409</b>	<b>3 855</b>	<b>2 572</b>	<b>14 907</b>	<b>1 025</b>	<b>1 102</b>	<b>3 611</b>	<b>34 209</b>	<b>68 690</b>	<b>54 854</b>					
<b>2013/14 - totals only</b>																	
<b>Debtors Age Analysis By Customer Group</b>																	
	Organs of State	2200	420	416	423	7 978	281	217	153	5 947	15 835	14 575					
	Commercial	2300	3 561	1 531	602	1 481	138	169	718	4 381	12 582	6 887					
	Households	2400	3 239	1 812	1 473	4 886	540	680	2 680	22 941	38 252	31 728					
	Other	2500	189	95	74	562	66	35	59	941	2 021	1 663					
	<b>Total By Customer Group</b>	<b>2600</b>	<b>7 409</b>	<b>3 855</b>	<b>2 572</b>	<b>14 907</b>	<b>1 025</b>	<b>1 102</b>	<b>3 611</b>	<b>34 209</b>	<b>68 690</b>	<b>54 854</b>					



NC452 Ga-Segonyana - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

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	248				0				249
Auditor General	0800									--
Other	0900									--
<b>Total By Customer Type</b>	<b>1000</b>	<b>248</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>249</b>

NC452 Ga-Segonyana - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 October

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
National Government:		-	98 526	-	4 500	43 618	43 618	-		98 526
Local Government Equitable Share			86 992		-	34 434	34 434	-		86 992
Finance Management			1 600		-	1 600	1 600			1 600
Municipal Systems Improvement			934		-	934	934			934
Water Services Operating Subsidy			7 000		3 500	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	-		1 000
								-		
Other transfers and grants [insert description]								-		
Provincial Government:		-	1 228	-	-	614	614	-		1 228
								-		
	4							-		
Library			1 228		-	614	614	-		1 228
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	-	-	791	791	-		-
ACIP WATER					-	791	791	-		
HOUSING								-		
								-		
<b>Total Operating Transfers and Grants</b>	5	-	99 754	-	4 500	45 023	45 023	-		99 754
<b>Capital Transfers and Grants</b>										
National Government:		-	95 197	-	7 086	52 805	52 805	-		95 197
Municipal Infrastructure Grant (MIG)			51 027		-	29 479	29 479	-		51 027
Regional Bulk Infrastructure			30 000		-	12 698	12 698	-		30 000
Rural Households Infrastructure								-		
								-		
Municipal Water Infrastructure Grant			14 170		7 086	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>	5	-	95 197	-	7 086	52 805	52 805	-		95 197
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	194 951	-	11 586	97 828	97 828	-		194 951

NC452 Ga-Segonyana - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		-	98 526	-	119	36 221	36 093	128	0.4%	98 526
Local Government Equitable Share			86 992		-	34 434	34 434	-		86 992
Finance Management			1 600		51	380	329	51	15.5%	1 600
Municipal Systems Improvement			934		4	214	210	4	1.9%	934
Water Services Operating Subsidy			7 000		58	1 178	1 121	58	5.1%	7 000
EPWP Incentive			1 000		7	15		15	#DIV/0!	1 000
Integrated National Electrification Programme			1 000					-		1 000
Other transfers and grants [insert description]								-		
Provincial Government:		-	1 228	-	100	358	258	100	39.0%	1 228
								-		
								-		
Library			1 228		100	358	258	100	39.0%	1 228
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	-	261	1 194	933	261	28.0%	-
ACIP WATER					261	261		261	#DIV/0!	
HOUSING					-	933	933	-		
<b>Total operating expenditure of Transfers and Grants:</b>		-	<b>99 754</b>	-	<b>481</b>	<b>37 774</b>	<b>37 284</b>	<b>490</b>	<b>1.3%</b>	<b>99 754</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		-	95 197	-	3 161	30 028	30 028	-		95 197
Municipal Infrastructure Grant (MIG)			51 027		2 699	12 524	12 524	-		51 027
Regional Bulk Infrastructure			30 000		-	12 698	12 698	-		30 000
Rural Households Infrastructure					-	549	549	-		
Amogelang childhood					69	69	69	-		
Municipal Water Infrastructure Grant			14 170		394	4 188	4 188	-		14 170
Provincial Government:		-	-	-	-	-	-	-		-
								-		
District Municipality:		-	-	-	-	-	-	-		-
								-		
Other grant providers:		-	-	-	-	-	-	-		-
								-		
<b>Total capital expenditure of Transfers and Grants</b>		-	<b>95 197</b>	-	<b>3 161</b>	<b>30 028</b>	<b>30 028</b>	<b>-</b>		<b>95 197</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	<b>194 951</b>	-	<b>3 642</b>	<b>67 802</b>	<b>67 312</b>	<b>490</b>	<b>0.7%</b>	<b>194 951</b>

NC452 Ga-Segonyana - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October

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	
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages			4 456		360	1 441	1 465	(44)	-3%	4 456
Pension and UIF Contributions			427		32	128	142	(14)	-10%	427
Medical Aid Contributions			211		18	70	70	0	0%	211
Motor Vehicle Allowance			1 182		98	390	394	(7)	-1%	1 182
Cellphone Allowance			325		43	174	108	66	61%	325
Housing Allowances										
Other benefits and allowances			10		8	30	3	27	803%	10
Sub Total - Councillors			6 612		558	2 234	2 203	31	1%	6 612
% Increase	4		#DIV/0!							#DIV/0!
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages			3 358		291	1 184	1 025	139	14%	3 358
Pension and UIF Contributions			369		37	149	113	37	33%	369
Medical Aid Contributions			109		13	51	33	18	53%	109
Overtime										
Performance Bonus										
Motor Vehicle Allowance			647		62	248	198	50	25%	647
Cellphone Allowance			76		7	27	23	4	17%	76
Housing Allowances										
Other benefits and allowances			217		0	1	66	(65)	-88%	217
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Senior Managers of Municipality			4 777		410	1 640	1 458	182	13%	4 777
% Increase	4		#DIV/0!							#DIV/0!
<b>Other Municipal Staff</b>										
Basic Salaries and Wages			51 066		4 688	15 877	15 585	292	2%	51 066
Pension and UIF Contributions			9 677		607	1 884	2 953	(1 069)	-36%	9 677
Medical Aid Contributions			4 690		269	1 075	1 431	(356)	-25%	4 690
Overtime			1 671		298	875	510	365	72%	1 671
Performance Bonus			2				0	(0)	-100%	2
Motor Vehicle Allowance			1 678		41	163	512	(349)	-68%	1 678
Cellphone Allowance			237		27	107	72	35	48%	237
Housing Allowances			2 873		205	877	877	(68)	-8%	2 873
Other benefits and allowances			7 724		558	3 909	2 357	1 552	66%	7 724
Payments in lieu of leave			1 281				391	(391)	-100%	1 281
Long service awards			18			16	5	11	206%	18
Post-retirement benefit obligations										
Sub Total - other municipal staff			80 918		6 694	24 717	24 695	21	0%	80 918
% Increase	4		#DIV/0!							#DIV/0!
<b>Total Parent Municipality</b>										
			92 304		7 662	28 590	28 356	234	1%	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										
Sub Total - Board Members of Entities	2									
% Increase	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										
Sub Total - Senior Managers of Entities	2									
% Increase	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										
Sub Total - Other Staff of Entities	2									
% Increase	4									
<b>Total Municipal Entities</b>										
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>			92 304		7 662	28 590	28 356	234	1%	92 304
% Increase	4		#DIV/0!							#DIV/0!
<b>TOTAL MANAGERS AND STAFF</b>			85 693		7 104	26 357	26 153	204	1%	85 693

NC452 Ga-Segonyana - Supporting Table SCS Monthly Budget Statement - actuals and revised targets for cash receipts - M04 October

Ref	Description	Budget Year 2014/15												2014/15 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
1	<b>Cash Receipts By Source</b>																
	Property rates	423	3 727	1 084	1 439	-	-	-	-	-	-	-	-	-	23 476	31 813	33 531
	Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Service charges - electricity revenue	5 220	4 803	5 949	6 111	-	-	-	-	-	-	-	-	-	73 929	77 922	77 557
	Service charges - water revenue	854	910	934	1 335	-	-	-	-	-	-	-	-	-	18 650	20 119	21 206
	Service charges - sanitation revenue	574	596	697	657	-	-	-	-	-	-	-	-	-	8 641	9 643	9 712
	Service charges - refuse	312	371	326	393	-	-	-	-	-	-	-	-	-	7 511	8 412	8 866
	Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rental of facilities and equipment	87	80	130	78	-	-	-	-	-	-	-	-	-	1 517	1 819	1 917
	Interest earned - external investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Interest earned - outstanding debtors	225	282	334	353	-	-	-	-	-	-	-	-	-	1 082	1 201	1 266
	Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Fines	172	99	366	61	-	-	-	-	-	-	-	-	-	-	-	-
	Licences and permits	177	208	511	347	-	-	-	-	-	-	-	-	-	3 870	4 080	4 300
	Agency services	123	127	171	26	-	-	-	-	-	-	-	-	-	3 194	3 169	3 361
	Transfer receipts - operating	38 276	1 632	614	3 500	-	-	-	-	-	-	-	-	-	1 494	1 575	1 650
	Other revenue	3 586	27 087	2 970	3 248	-	-	-	-	-	-	-	-	-	98 754	121 414	130 118
	<b>Cash Receipts by Source</b>	<b>50 028</b>	<b>39 921</b>	<b>14 087</b>	<b>17 547</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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	-	-	-	-	-	-	-	-	-	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total Cash Receipts by Source</b>	<b>83 049</b>	<b>48 805</b>	<b>17 901</b>	<b>25 633</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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	-	-	-	-	-	-	-	-	-	85 703	90 331	95 209
	Remuneration of councillors	556	558	560	558	-	-	-	-	-	-	-	-	-	6 602	6 958	7 334
	Interest paid	-	-	-	40	-	-	-	-	-	-	-	-	-	2 984	3 124	3 293
	Bulk purchases - Electricity	7 932	7 830	7 007	4 044	-	-	-	-	-	-	-	-	-	64 499	67 982	71 653
	Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Contracted services	596	596	710	710	-	-	-	-	-	-	-	-	-	7 740	8 158	8 598
	Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Grants and subsidies paid - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	General expenses	3 463	9 812	8 436	6 809	-	-	-	-	-	-	-	-	-	88 746	93 538	98 599
	<b>Cash Payments by Type</b>	<b>18 395</b>	<b>25 287</b>	<b>24 175</b>	<b>19 914</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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	-	-	-	-	-	-	-	-	-	128 705	91 275	95 419
	Repayment of borrowing	13	13	14	13	-	-	-	-	-	-	-	-	-	2 400	2 530	2 666
	Other Cash Flows/Payments	10 032	20 212	20 212	23 119	-	-	-	-	-	-	-	-	-	387 359	363 896	382 162
	<b>Total Cash Payments by Type</b>	<b>32 870</b>	<b>59 474</b>	<b>35 625</b>	<b>23 119</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(14 099)</b>	<b>41 713</b>	<b>43 040</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>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16 330</b>	<b>2 232</b>	<b>43 945</b>	
	Cash/cash equivalents at the month/year beginning:	16 330	66 509	55 841	38 116	40 631	40 631	40 631	40 631	40 631	40 631	40 631	40 631	16 330	2 232	43 945	
	Cash/cash equivalents at the month/year end:	66 509	55 841	38 116	40 631	40 631	40 631	40 631	40 631	40 631	40 631	40 631	40 631	2 232	43 945	86 985	

NC452 Ga-Segonyana - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M04 October

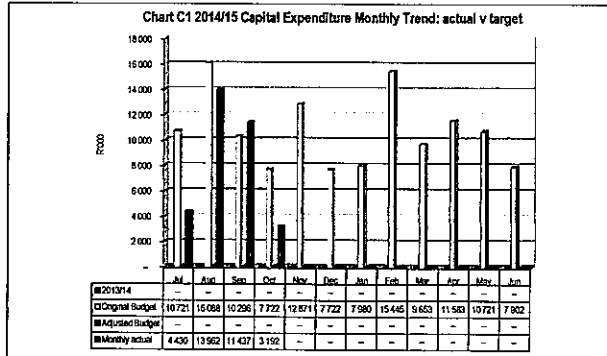
Description	Ref	Budget Year 2014/15								
		2013/14 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	119 432	-	2 104	31 515	50 908	19 394	38.1%	119 432
Infrastructure - Road transport		-	15 637	-	710	2 309	6 665	4 356	65.4%	15 637
Roads, Pavements & Bridges			15 637		710	2 309	6 665	4 356	65.4%	15 637
Storm water										
Infrastructure - Electricity		-	1 000	-	-	-	426	426	100.0%	1 000
Generation										
Transmission & Reticulation			1 000				426	426	100.0%	1 000
Street Lighting										
Infrastructure - Water		-	97 078	-	983	24 896	41 375	16 479	39.8%	97 078
Dams & Reservoirs										
Water purification										
Reticulation			97 078		983	24 896	41 375	16 479	39.8%	97 078
Infrastructure - Sanitation		-	-	-	342	795	6	(789)	-12353.5%	-
Reticulation										
Sewerage purification					342	795	6	(789)	-12353.5%	-
Infrastructure - Other		-	5 716	-	69	3 515	2 436	(1 078)	-44.3%	5 716
Waste Management										
Transportation										
Gas										
Other			5 716		69	3 515	2 436	(1 078)	-44.3%	5 716
<b>Community</b>		-	181	-	868	868	77	(790)	-1022.6%	181
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls			181		868	868	77	(790)	-1022.6%	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	-	220	638	2 296	1 658	72.2%	5 387
General vehicles										
Specialised vehicles										
Plant & equipment			1 401		-	8	597	589	98.6%	1 401
Computers - hardware/equipment										
Furniture and other office equipment			3 886		220	630	1 656	1 027	62.0%	3 886
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land			100				43	43	100.0%	100
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	-	3 192	33 020	53 281	20 261	38.0%	125 000
<b>Specialised vehicles</b>		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										

References



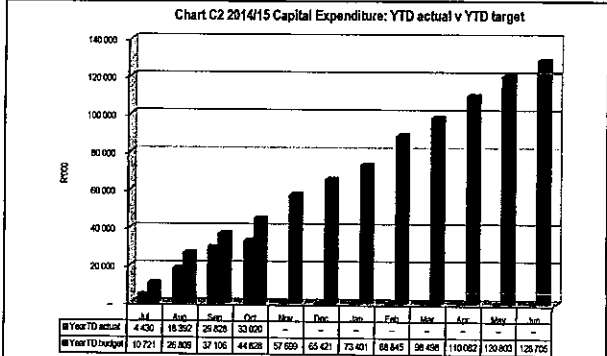
**Chart C1 2014/15 Capital Expenditure Monthly Trend: actual v target**

Month	2013/14	Original Budget	Adjusted Budget	Monthly actual
Jul	-	10 721	-	4 430
Aug	-	16 088	-	13 962
Sep	-	10 296	-	11 437
Oct	-	7 722	-	3 192
Nov	-	12 671	-	-
Dec	-	7 722	-	-
Jan	-	7 980	-	-
Feb	-	15 445	-	-
Mar	-	9 653	-	-
Apr	-	11 563	-	-
May	-	10 721	-	-
Jun	-	7 902	-	-



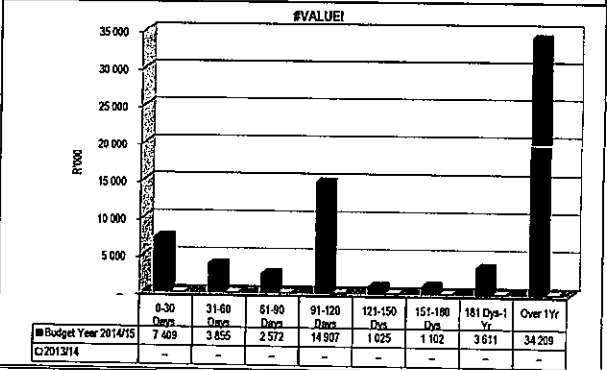
**Chart C2 2014/15 Capital Expenditure: YTD actual v YTD target**

Month	YearTD actual	YearTD budget
Jul	4 430	10 721
Aug	18 392	26 809
Sep	26 809	37 106
Oct	33 020	44 828
Nov	57 659	-
Dec	65 421	-
Jan	73 401	-
Feb	88 845	-
Mar	98 498	-
Apr	110 082	-
May	120 803	-
Jun	128 705	-



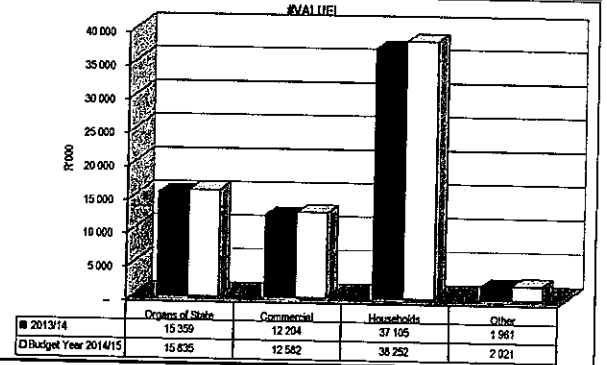
**#VALUE!**

	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dns-1 Yr	Over 1Yr
Budget Year 2014	7 409	3 855	2 572	14 907	1 025	1 102	3 611	34 209
2013/14	-	-	-	-	-	-	-	-



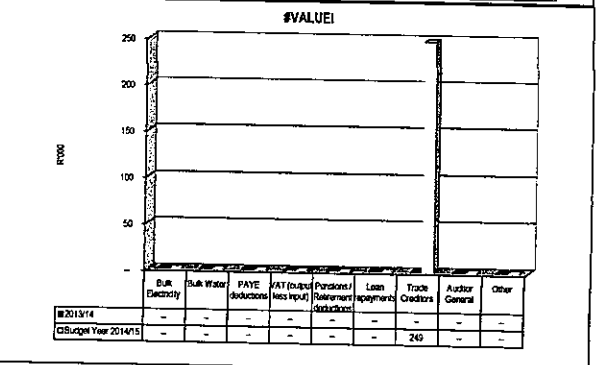
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	2013/14	Budget Year 2014/15
Origins of State	15 359	15 635
Commercial	12 204	12 582
Households	37 106	38 252
Other	1 961	2 021



**#VALUE!**

	Bulk Electricity	Bulk Water	PAYE deductio	VAT (output less input)	Pensions / Retirement deductions	Loan repayments	Trade Creditors	Auditor General	Others
2013/14	-	-	-	-	-	-	-	-	-
Budget Year 2014	-	-	-	-	-	-	249	-	-







# Ga-Segonyana

MUNISIPALITEIT • MUNICIPALITY • MASEPALA

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

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

Tel (053) 712 9300

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VAT Reg. no. 4890117197

## QUALITY CERTIFICATE

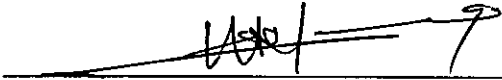
I GAEATLHOGE EDWARD NTEFANG, the Municipal Manager of GA-SEGONYANA LOCAL MUNICIPALITY (name of Municipality), hereby certify that -

- o The monthly budget statement

For the month of OCTOBER 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 2014/11/10