

**GA-SEGONYANA LOCAL
MUNICIPALITY**



**MONTHLY BUDGET STATEMENT
JANUARY 2015**



**TO: MUNICIPAL MANAGER
COUNCIL**

**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 31
JANUARY 2015 (MONTHLY BUDGET STATEMENT - 2014/15 FINANCIAL YEAR)**

1. PURPOSE

The purpose of this report is to submit to the Council the statement of financial performance and the implementation of the 2014/15 budget of the Ga-Segonyana Local Municipality for the period ending 31 January 2015, in line with the statutory requirements of Section 71 of the Municipal Finance Management Act 2003.

2. STRATEGIC OBJECTIVE

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

Section 71 of the MFMA requires that:

The Accounting Officer of a Municipality must no later than **10 working days** after the end of each month submit to the **Mayor of the Municipality**, and the relevant **National and Provincial treasury**, a statement in the prescribed format on the state of the municipality's budget reflecting certain particulars for that month and for the financial year up to the end of that month. For the reporting period ending 31 January 2015, ten working days reporting limit expires on the 13 February 2015.

3. REPORT FOR THE PERIOD ENDING 31 JANUARY 2015

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

NC452 Ga-Segonyana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates			33 537	33 037	953	25 131	25 200	(69)	0%	33 037
Property rates - penalties & collection charges				-	-			-		-
Service charges - electricity revenue			82 144	82 044	3 427	24 266	26 083	(1 817)	-7%	82 044
Service charges - water revenue			21 941	14 976	1 644	9 368	8 593	774	9%	14 976
Service charges - sanitation revenue			10 166	10 256	873	6 021	6 005	16	0%	10 256
Service charges - refuse revenue			9 389	9 299	578	4 042	4 260	(218)	-5%	9 299
Service charges - other				-	-			-		-
Rental of facilities and equipment			1 896	1 828	64	598	621	(23)	-4%	1 828
Interest earned - external investments			-	-	-			-		-
Interest earned - outstanding debtors			1 139	3 839	356	2 263	2 132	131	6%	3 839
Dividends received				-	-			-		-
Fines			4 301	2 301	134	1 099	1 164	(65)	-6%	2 301
Licences and permits			3 362	3 318	175	1 780	1 783	(3)	0%	3 318
Agency services			1 573	1 773	140	779	763	17	2%	1 773
Transfers recognised - operational			98 754	103 333	258	66 998	69 055	(2 057)	-3%	103 333
Other revenue			34 945	32 882	2 767	19 116	19 934	(819)	-4%	32 882
Gains on disposal of PPE				-	-			-		-
Total Revenue (excluding capital transfers and contributions)			303 146	298 886	11 368	161 461	165 592	(4 131)	-2%	298 886
Expenditure By Type										
Employee related costs			85 703	82 118	6 989	48 712	47 570	1 142	2%	82 118
Remuneration of councillors			6 602	6 757	547	3 889	3 898	(9)	0%	6 757
Debt impairment			505	505						505
Depreciation & asset impairment			37 639	37 639						37 639
Finance charges			2 964	2 964	10	49	40	10	24%	2 964
Bulk purchases			60 766	60 766	4 186	39 172	38 987	185	0%	60 766
Other materials				-	-			-		-
Contracted services			7 740	8 072	734	4 767	4 705	62	1%	8 072
Transfers and grants			3 336	3 590	106	4 124	4 164	(40)	-1%	3 590
Other expenditure			88 746	88 964	3 543	43 186	43 107	79	0%	88 964
Loss on disposal of PPE				-	-			-		-
Total Expenditure			294 001	291 375	16 115	143 899	142 470	1 429	1%	291 375
Surplus/(Deficit)										
Transfers recognised - capital			9 145	7 510	(4 746)	17 562	23 122	(5 561)	(0)	7 510
Contributions recognised - capital			96 197	98 165	(741)	48 089	53 260	(5 171)	(0)	98 165
Contributed assets										
Surplus/(Deficit) after capital transfers & contributions			105 342	105 675	(5 488)	65 651	76 382			105 675
Taxation										
Surplus/(Deficit) after taxation			105 342	105 675	(5 488)	65 651	76 382			105 675
Attributable to minorities										
Surplus/(Deficit) attributable to municipality			105 342	105 675	(5 488)	65 651	76 382			105 675
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year			105 342	105 675	(5 488)	65 651	76 382			105 675

The Major Operating Revenue variances against the budget are:

- Property rates - Unfavorable variance of R0 069 mil due to less property billed for the period than budgeted
- Electricity revenue - Unfavorable variance of R1 817mil due to higher projected sales because of seasonal fluctuation.
- Water revenue - Favorable variance of R0 774mil
- Sanitation revenue - Favorable variance of R0 016mil
- Refuse revenue - Unfavorable variance of R0 218mil due to less refuse billed for the period than budgeted.
- Interest earned - Outstanding debtors - favorable variance of R0 131mil due to the under-projection on the interest revenue
- Rental of Facilities and equipment - Unfavorable variance of R0 023mil due to low demand
- Transfer Recognized Operational - Unfavorable variance of R2 057mil due to over-projection on the Housing Grants.
For Breakdown please refer to Annexure A Table SC7(1)

The Major Operating Expenditure variances against budget are:

- Employee Related Costs - Unfavorable variance of R1 142mil due to overtime worked. ERC breakdown Refer to Annexure A Table SC8
- Debt Impairment - Only accounted for at year-end
- Depreciation - Only accounted for at year-end
- Finance Charges - Favorable variance of R0 010mil due to over projection
- Bulk Purchases -Unfavorable variance of R0 185mil due to seasonal fluctuation
- Contracted Services - Unfavorable variance of R0 062mil
- Other Expenditure -Favorable variance of R0 079mil due to under-spending and late invoices

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

The Capital expenditure report shown in Annexure A has been prepared on the basis of the format required to be lodged electronically with National Treasury. The actual spending to date is 41.48% (R53 253mil).

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

The Summary Report indicates the following:

DESCRIPTION	Budget 2014/15	YTD Actual	YTD Budget	Variance
Total Capital Expenditure	128 368	53 253	58 036	(4 783)
Capital Financing				
National Government	98 165	48 089	54 392	(6 303)
Provincial Government				-
District Municipality				-
Other transfers and grants				-
Transfers recognised - capital	98 165	48 089	54 392	(6 303)
Public contributions & donations	20 000		0	0
Borrowing	3 705		0	(3 705)
Internally generated funds	6 498	5 164	3 643	1 521
Total Capital Funding	128 368	53 253	58 036	(4 783)

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

The CFS report for the period ending 31 January 2015 indicates a closing balance (cash and cash equivalents) of **R37 946 million** which comprises of the following:

- Bank balance and cash R 18 388 million (Main Acc)
- Bank balance and cash R19 376 million (Call Acc)
- Bank balance and cash R0 082 million (TTS Acc)
- Bank balance and cash R0 100 million (Reservoir Acc)

Ratepayers and other reflect a year to date amount of **R125 871 million (R17 584million favourable variance)** compared to a year to date target of **R108 287million**.

Operating grants and subsidies show a year to date amount of **R71 161million** compared to a year to date target of **R72 911 million (R1 750mil unfavourable variance)** and

Capital grants and subsidies show a year to date amount of **R55 031million** compared to a year to date target of **R58 573million (R3 542million Unfavourable variance)**

With regard to payments:

Suppliers and employee payments indicate a year to date amount of **R174 154million (R1 460million unfavourable variance)** compared to a target of **R172 694million** due to over spending during the period.

Capital payments indicate a year to date amount of **R53 253million (R10 315million favourable variance)** compared to a target of **R63 567million** 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 January 2015 amounts to R70 625mil (Government: R16 335mil, Business: R12 887mil, Households: R39 282mil and Other: R2 122mil).

4. FINANCIAL IMPLICATIONS

The report for the period ending 31 January 2015 indicates various financial risks which require monitoring:

- Achievement of the operating expenditure and revenue budget;
- Achievement of the capital expenditure budget and
- The management of our cash flow on a daily basis.

As at the end of January 2015 the operating revenue (excluding capital grants) and expenditure actual represented **54.02%** and **49.38%**, respectively of the annual budget. The outcome reflects a variance of 1.38% (unfavourable) and 0.49% (unfavourable) respectively. However, considering the under collection of debtors, under spending on capital projects, operating expenditure, expenditure has to be restrained to ensure a positive cash flow

5. RECOMMEND

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

- The Accounting Officer provides the Executive Mayor with the "In Year" report for January 2015; and
- In order to comply with Section 71(4) of the MFMA, the Accounting Officer ensure that this statement be submitted to National and Provincial Treasury, in both a signed document format and in electronic format.

ANNEXURE B

Main Tables

C1-Sum
C2-FinPer Sc
C3 -FinPer V
C4-FinPer RE
C5-Capex
C6-FinPos
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Supporting Tables

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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

Material variance explanations

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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 - Table C1 Monthly Budget Statement Summary - M07 January

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	33 537	33 037	953	25 131	25 200	(69)	-0%	33 037
Service charges	-	123 640	116 575	6 522	43 697	44 941	(1 245)	-3%	116 575
Investment revenue	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	-	98 754	103 333	258	66 998	69 055	(2 057)	-3%	103 333
Other own revenue	-	47 215	45 941	3 635	25 635	26 396	(761)	-3%	45 941
Total Revenue (excluding capital transfers and contributions)	-	303 146	298 886	11 368	161 461	165 592	(4 131)	-2%	298 886
Employee costs	-	85 703	82 118	6 989	48 712	47 570	1 142	2%	82 118
Remuneration of Councillors	-	6 602	6 757	547	3 889	3 898	(9)	-0%	6 757
Depreciation & asset impairment	-	37 639	37 639	-	-	-	-	-	37 639
Finance charges	-	2 964	2 964	10	49	40	10	24%	2 964
Materials and bulk purchases	-	60 766	60 766	4 186	39 172	38 987	185	0%	60 766
Transfers and grants	-	3 336	3 590	106	4 124	4 164	(40)	-1%	3 590
Other expenditure	-	96 991	97 541	4 277	47 953	47 811	142	0%	97 541
Total Expenditure	-	294 001	291 375	16 115	143 899	142 470	1 429	1%	291 375
Surplus/(Deficit)	-	9 145	7 510	(4 746)	17 562	23 122	(5 561)	-24%	7 510
Transfers recognised - capital	-	96 197	98 165	(741)	48 089	53 260	(5 171)	-10%	98 165
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	105 342	105 675	(5 488)	65 651	76 382	(10 732)	-14%	105 675
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	105 342	105 675	(5 488)	65 651	76 382	(10 732)	-14%	105 675
Capital expenditure & funds sources									
Capital expenditure	-	128 705	128 368	647	53 253	58 036	(4 783)	-8%	128 368
Capital transfers recognised	-	96 197	98 165	(741)	48 089	54 392	(6 303)	-12%	98 165
Public contributions & donations	-	20 000	20 000	-	-	-	-	-	20 000
Borrowing	-	3 705	3 705	-	-	-	-	-	3 705
Internally generated funds	-	8 803	6 498	1 388	5 164	3 643	1 521	42%	6 498
Total sources of capital funds	-	128 705	128 368	647	53 253	58 036	(4 783)	-8%	128 368
Financial position									
Total current assets	-	92 800	38 174	-	108 696	-	-	-	88 914
Total non current assets	-	1 164 648	1 033 537	-	1 090 405	-	-	-	1 164 648
Total current liabilities	-	29 976	24 257	-	13 549	-	-	-	29 976
Total non current liabilities	-	3 705	25 757	-	-	-	-	-	3 705
Community wealth/Equity	-	1 223 766	1 021 697	-	1 185 552	-	-	-	1 219 881
Cash flows									
Net cash from (used) operating	-	117 006	114 719	12 713	75 999	65 005	(10 994)	-17%	114 719
Net cash from (used) investing	-	(128 705)	(124 663)	(647)	(53 253)	(63 567)	(10 315)	16%	(124 663)
Net cash from (used) financing	-	(2 400)	(3 705)	(12)	(1 131)	(1 132)	(1)	0%	(3 705)
Cash/cash equivalents at the month/year end	-	34 061	1 305	-	37 946	15 260	(22 686)	-149%	2 681
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	8 485	3 184	2 644	2 012	1 956	1 782	15 502	35 059	70 625
Creditors Age Analysis									
Total Creditors	-	-	-	-	0	-	-	-	0

NC452 Ga-Segonyana - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M07 January

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
<i>Governance and administration</i>		-	53 181	54 857	1 673	37 487	37 947	(460)	-1%	53 181
Executive and council		-	12 752	13 220	-	8 545	8 544	1	0%	12 752
Budget and treasury office		-	40 071	41 279	1 673	28 737	29 168	(431)	-1%	40 071
Corporate services		-	358	358	0	205	235	(29)	-13%	358
<i>Community and public safety</i>		-	12 841	10 891	631	5 452	5 563	(111)	-2%	12 841
Community and social services		-	1 420	1 420	107	937	885	52	6%	1 420
Sport and recreation		-	1 961	1 874	76	683	742	(59)	-8%	1 961
Public safety		-	9 424	7 561	447	3 811	3 914	(103)	-3%	9 424
Housing		-	-	-	-	-	-	-	-	-
Health		-	36	36	1	21	22	(0)	-2%	36
<i>Economic and environmental services</i>		-	38 612	43 324	962	22 630	23 201	(571)	-2%	38 612
Planning and development		-	25 209	28 098	962	8 649	9 000	(350)	-4%	25 209
Road transport		-	13 403	15 226	(1)	13 981	14 202	(221)	-2%	13 403
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	294 708	287 978	7 362	145 807	155 541	(9 734)	-6%	294 708
Electricity		-	120 498	119 748	5 100	61 070	61 921	(852)	-1%	120 498
Water		-	126 521	111 207	809	56 104	64 689	(8 585)	-13%	126 521
Waste water management		-	21 271	30 693	873	12 607	12 937	(330)	-3%	21 271
Waste management		-	26 420	26 330	579	16 027	15 993	34	0%	26 420
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	-	399 343	397 050	10 627	211 377	222 252	(10 875)	-5%	399 343
Expenditure - Standard										
<i>Governance and administration</i>		-	64 594	63 633	4 089	35 603	35 791	(188)	-1%	-
Executive and council		-	19 120	19 458	1 126	11 189	11 208	(18)	0%	-
Budget and treasury office		-	28 335	26 885	1 602	14 984	15 276	(293)	-2%	-
Corporate services		-	17 139	17 289	1 362	9 429	9 307	123	1%	-
<i>Community and public safety</i>		-	41 518	39 262	3 458	23 250	22 307	943	4%	-
Community and social services		-	14 676	14 876	1 226	8 681	8 314	366	4%	-
Sport and recreation		-	10 558	9 485	863	5 784	5 578	206	4%	-
Public safety		-	16 029	14 769	1 372	8 737	8 349	388	5%	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	256	132	(3)	49	66	(17)	-26%	-
<i>Economic and environmental services</i>		-	38 665	34 783	2 133	16 492	15 602	890	6%	-
Planning and development		-	14 328	14 986	730	8 873	8 966	(93)	-1%	-
Road transport		-	24 336	19 797	1 403	7 619	6 636	983	15%	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	149 224	152 070	6 436	60 480	60 954	(474)	-1%	-
Electricity		-	80 356	79 959	4 708	36 992	37 653	(661)	-2%	-
Water		-	47 979	50 726	316	12 264	12 144	120	1%	-
Waste water management		-	4 724	4 521	254	2 463	2 432	31	1%	-
Waste management		-	16 164	16 863	1 158	8 761	8 725	36	0%	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	-	294 001	289 747	16 116	135 825	134 654	1 171	1%	-
Surplus/ (Deficit) for the year		-	105 342	107 303	(5 488)	75 552	87 598	(12 046)	-14%	399 343

NC452 Ga-Segonyana - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M07 January

Vote Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - EXECUTIVE & COUNCIL		-	12 752	13 220	-	8 545	8 544	1	0.0%	-
Vote 2 - BUDGET & TREASURY		-	40 071	41 279	1 673	28 737	29 168	(431)	-1.5%	-
Vote 3 - CORPORATE SERVICES		-	358	358	0	205	235	(29)	-12.5%	-
Vote 4 - PLANNING & DEVELOPMENT		-	25 209	28 098	962	8 649	9 000	(350)	-3.9%	-
Vote 5 - HEALTH		-	36	36	1	21	22	(0)	-1.8%	-
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	1 420	1 420	107	937	885	52	5.9%	-
Vote 7 - PUBLIC SAFETY		-	9 424	7 561	447	3 811	3 914	(103)	-2.6%	-
Vote 8 - WASTE WATER MANAGEMENT		-	21 271	30 693	873	12 607	12 937	(330)	-2.6%	-
Vote 9 - ROAD TRANSPORT		-	13 403	15 226	(1)	13 981	14 202	(221)	-1.6%	-
Vote 10 - WATER		-	126 521	111 207	809	56 104	64 689	(8 585)	-13.3%	-
Vote 11 - Electricity		-	120 498	119 748	5 100	61 070	61 921	(852)	-1.4%	-
Vote 12 - WASTE MANAGEMENT		-	26 420	26 330	579	16 027	15 993	34	0.2%	-
Vote 13 - SPORTS & RECREATION		-	1 961	1 874	76	683	742	(59)	-8.0%	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	399 343	397 050	10 627	211 377	222 252	(10 875)	-4.9%	-
Expenditure by Vote	1									
Vote 1 - EXECUTIVE & COUNCIL		-	19 120	19 458	1 126	11 189	11 208	(18)	-0.2%	-
Vote 2 - BUDGET & TREASURY		-	28 335	26 885	1 602	14 984	15 276	(293)	-1.9%	-
Vote 3 - CORPORATE SERVICES		-	17 139	17 289	1 362	9 429	9 307	123	1.3%	-
Vote 4 - PLANNING & DEVELOPMENT		-	14 328	14 986	730	8 873	8 966	(93)	-1.0%	-
Vote 5 - HEALTH		-	256	132	(3)	49	66	(17)	-26.2%	-
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	14 676	14 876	1 226	8 681	8 314	366	4.4%	-
Vote 7 - PUBLIC SAFETY		-	16 029	14 769	1 372	8 737	8 349	388	4.6%	-
Vote 8 - WASTE WATER MANAGEMENT		-	4 724	4 521	254	2 463	2 432	31	1.3%	-
Vote 9 - ROAD TRANSPORT		-	24 336	21 425	1 403	7 619	6 636	983	14.8%	-
Vote 10 - WATER		-	47 979	50 726	316	12 264	12 144	120	1.0%	-
Vote 11 - Electricity		-	80 356	79 959	4 708	36 992	37 653	(661)	-1.8%	-
Vote 12 - WASTE MANAGEMENT		-	16 164	16 863	1 158	8 761	8 725	36	0.4%	-
Vote 13 - SPORTS & RECREATION		-	10 558	9 485	863	5 784	5 578	206	3.7%	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	294 001	291 375	16 116	135 825	134 654	1 171	0.9%	-
Surplus/ (Deficit) for the year	2	-	105 342	105 675	(5 488)	75 552	87 598	(12 046)	-13.8%	-

NC452 Ga-Segonyana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

Description	Ref	Budget Year 2014/15								
		2013/14 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates			33 537	33 037	953	25 131	25 200	(69)	0%	33 037
Property rates - penalties & collection charges				-	-					-
Service charges - electricity revenue			82 144	82 044	3 427	24 266	26 083	(1 817)	-7%	82 044
Service charges - water revenue			21 941	14 976	1 644	9 368	8 593	774	9%	14 976
Service charges - sanitation revenue			10 166	10 256	873	6 021	6 005	16	0%	10 256
Service charges - refuse revenue			9 389	9 299	578	4 042	4 260	(218)	-5%	9 299
Service charges - other				-	-					-
Rental of facilities and equipment			1 896	1 828	64	598	621	(23)	-4%	1 828
Interest earned - external investments			-	-	-					-
Interest earned - outstanding debtors			1 139	3 839	356	2 263	2 132	131	6%	3 839
Dividends received				-	-					-
Fines			4 301	2 301	134	1 099	1 164	(65)	-6%	2 301
Licences and permits			3 362	3 318	175	1 780	1 783	(3)	0%	3 318
Agency services			1 573	1 773	140	779	763	17	2%	1 773
Transfers recognised - operational			98 754	103 333	258	66 998	69 055	(2 057)	-3%	103 333
Other revenue			34 945	32 882	2 767	19 116	19 934	(819)	-4%	32 882
Gains on disposal of PPE				-	-					-
Total Revenue (excluding capital transfers and contributions)			303 146	298 886	11 368	161 461	165 592	(4 131)	-2%	298 886
Expenditure By Type										
Employee related costs			85 703	82 118	6 989	48 712	47 570	1 142	2%	82 118
Remuneration of councillors			6 602	6 757	547	3 889	3 898	(9)	0%	6 757
Debt impairment			505	505	-	-	-	-	-	505
Depreciation & asset impairment			37 639	37 639	-	-	-	-	-	37 639
Finance charges			2 964	2 964	10	49	40	10	24%	2 964
Bulk purchases			60 766	60 766	4 186	39 172	38 987	185	0%	60 766
Other materials				-	-					-
Contracted services			7 740	8 072	734	4 767	4 705	62	1%	8 072
Transfers and grants			3 336	3 590	106	4 124	4 164	(40)	-1%	3 590
Other expenditure			88 746	88 964	3 543	43 186	43 107	79	0%	88 964
Loss on disposal of PPE				-	-					-
Total Expenditure			294 001	291 375	16 115	143 899	142 470	1 429	1%	291 375
Surplus/(Deficit)										
Transfers recognised - capital			9 145	7 510	(4 746)	17 562	23 122	(5 561)	(0)	7 510
Contributions recognised - capital			96 197	98 165	(741)	48 089	53 260	(5 171)	(0)	98 165
Contributed assets				-	-					-
Surplus/(Deficit) after capital transfers & contributions			105 342	105 675	(5 488)	65 651	76 382			105 675
Taxation				-	-					-
Surplus/(Deficit) after taxation			105 342	105 675	(5 488)	65 651	76 382			105 675
Attributable to minorities				-	-					-
Surplus/(Deficit) attributable to municipality			105 342	105 675	(5 488)	65 651	76 382			105 675
Share of surplus/ (deficit) of associate				-	-					-
Surplus/ (Deficit) for the year			105 342	105 675	(5 488)	65 651	76 382			105 675

NC452 Ga-Segonyana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M07 January

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
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - BUDGET & TREASURY		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - PLANNING & DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 5 - HEALTH		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-
Vote 8 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 9 - ROAD TRANSPORT		-	-	-	-	-	-	-	-	-
Vote 10 - WATER		-	-	-	-	-	-	-	-	-
Vote 11 - Electricity		-	-	-	-	-	-	-	-	-
Vote 12 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 13 - SPORTS & RECREATION		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE & COUNCIL		-	1 050	930	-	4	4	-	-	930
Vote 2 - BUDGET & TREASURY		-	536	496	34	92	58	34	58%	496
Vote 3 - CORPORATE SERVICES		-	765	360	-	59	59	-	-	360
Vote 4 - PLANNING & DEVELOPMENT		-	10 085	11 598	1 507	7 103	5 839	1 265	22%	11 598
Vote 5 - HEALTH		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	1 994	1 541	-	187	187	-	-	1 541
Vote 7 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-
Vote 8 - WASTE WATER MANAGEMENT		-	-	11 748	-	969	969	-	-	11 748
Vote 9 - ROAD TRANSPORT		-	15 637	15 058	-	13 922	13 922	-	-	15 058
Vote 10 - WATER		-	97 638	86 637	(894)	30 917	35 999	(5 081)	-14%	86 637
Vote 11 - Electricity		-	1 000	-	-	-	1 000	(1 000)	-100%	-
Vote 12 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 13 - SPORTS & RECREATION		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	128 705	128 368	647	53 253	58 036	(4 783)	-8%	128 368
Total Capital Expenditure		-	128 705	128 368	647	53 253	58 036	(4 783)	-8%	128 368
Capital Expenditure - Standard Classification										
Governance and administration		-	2 351	1 786	34	155	121	34	28%	1 786
Executive and council		-	1 050	930	-	4	4	-	-	930
Budget and treasury office		-	536	496	34	92	58	34	58%	496
Corporate services		-	765	360	-	59	59	-	-	360
Community and public safety		-	1 994	1 541	-	187	187	-	-	1 541
Community and social services		-	1 994	1 541	-	187	187	-	-	1 541
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	25 722	26 656	1 507	21 025	19 761	1 265	6%	26 656
Planning and development		-	10 085	11 598	1 507	7 103	5 839	1 265	22%	11 598
Road transport		-	15 637	15 058	-	13 922	13 922	-	-	15 058
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	98 638	98 384	(894)	31 886	37 967	(6 081)	-16%	98 384
Electricity		-	1 000	-	-	-	1 000	(1 000)	-100%	-
Water		-	97 638	86 637	(894)	30 917	35 999	(5 081)	-14%	86 637
Waste water management		-	-	11 748	-	969	969	-	-	11 748
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	-	128 705	128 368	647	53 253	58 036	(4 783)	-8%	128 368
Funded by:										
National Government		-	96 197	98 165	(741)	48 089	54 392	(6 303)	-12%	98 165
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	96 197	98 165	(741)	48 089	54 392	(6 303)	-12%	98 165
Public contributions & donations	5	-	20 000	20 000	-	-	-	-	-	20 000
Borrowing	6	-	3 705	3 705	-	-	-	-	-	3 705
Internally generated funds		-	8 803	6 498	1 388	5 164	3 643	1 521	42%	6 498
Total Capital Funding		-	128 705	128 368	647	53 253	58 036	(4 783)	-8%	128 368

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 - M07 January

Description	Ref	2013/14	Budget Year 2014/15			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash			37 946	1 305	25 892	34 061
Call investment deposits			-	-		-
Consumer debtors			28 286	28 286	69 521	28 286
Other debtors			4 770	4 770	2 385	4 770
Current portion of long-term receivables			271	271	135	271
Inventory			21 527	3 543	10 764	21 527
Total current assets		-	92 800	38 174	108 696	88 914
Non current assets						
Long-term receivables			465	465	2 327	465
Investments				-		
Investment property			704	661	704	704
Investments in Associate				-		
Property, plant and equipment			1 161 800	1 031 753	1 085 700	1 161 800
Agricultural				-		
Biological assets			1 585	-	1 585	1 585
Intangible assets			93	658	89	93
Other non-current assets				-		
Total non current assets		-	1 164 648	1 033 537	1 090 405	1 164 648
TOTAL ASSETS		-	1 257 447	1 071 711	1 199 101	1 253 562
LIABILITIES						
Current liabilities						
Bank overdraft				-		
Borrowing			2 400	2 400		2 400
Consumer deposits			2 562	2 562	1 281	2 562
Trade and other payables			24 535	16 385	12 268	24 535
Provisions			479	2 910		479
Total current liabilities		-	29 976	24 257	13 549	29 976
Non current liabilities						
Borrowing			3 705	25 757		3 705
Provisions						
Total non current liabilities		-	3 705	25 757	-	3 705
TOTAL LIABILITIES		-	33 681	50 014	13 549	33 681
NET ASSETS	2	-	1 223 766	1 021 697	1 185 552	1 219 881
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)			1 223 766	1 021 697	1 185 552	1 219 881
Reserves						
TOTAL COMMUNITY WEALTH/EQUITY	2	-	1 223 766	1 021 697	1 185 552	1 219 881

NC452 Ga-Segonyana - Table C7 Monthly Budget Statement - Cash Flow - M07 January

Description	Ref	2013/14	Budget Year 2014/15								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands	1										
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other			177 227	142 817	28 172	125 871	108 287	17 584	16%	142 817	
Government - operating			98 754	103 333	300	71 161	72 911	(1 750)	-2%	103 333	
Government - capital			96 197	98 165		55 031	58 573	(3 542)	-6%	98 165	
Interest			1 082	3 839	356	2 263	2 132	131	6%	3 839	
Dividends				-							
Payments											
Suppliers and employees			(253 290)	(226 882)	(15 999)	(174 154)	(172 694)	1 460	-1%	(226 882)	
Finance charges			(2 964)	(2 964)	(10)	(49)	(40)	10	-24%	(2 964)	
Transfers and Grants				(3 590)	(106)	(4 124)	(4 164)	(40)	1%	(3 590)	
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	117 006	114 719	12 713	75 999	65 005	(10 994)	-17%	114 719
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE								-			
Decrease (Increase) in non-current debtors								-			
Decrease (increase) other non-current receivables								-			
Decrease (Increase) in non-current investments								-			
Payments											
Capital assets			(128 705)	(124 663)	(647)	(53 253)	(63 567)	(10 315)	16%	(124 663)	
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(128 705)	(124 663)	(647)	(53 253)	(63 567)	(10 315)	16%	(124 663)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing								-			
Increase (decrease) in consumer deposits								-			
Payments											
Repayment of borrowing			(2 400)	(3 705)	(12)	(1 131)	(1 132)	(1)	0%	(3 705)	
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	(2 400)	(3 705)	(12)	(1 131)	(1 132)	(1)	0%	(3 705)
NET INCREASE/ (DECREASE) IN CASH HELD			-	(14 099)	(13 649)	12 054	21 616	306			(13 649)
Cash/cash equivalents at beginning:			48 159	14 955		16 330	14 955				16 330
Cash/cash equivalents at month/year end:			34 061	1 305		37 946	15 260				2 681

NC452 Ga-Segonyana - Supporting Table SC1 Material variance explanations - M07 January

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Property Rates	(69)	On target	No Remedial Steps required
		-		
	Service charges - electricity revenue	(1 817)	Seasonal Fluctuation	No Remedial Steps required
	Service charges - water revenue	774	Over Projected	No Remedial Steps required
	Service charges - sanitation revenue	16	On target	No Remedial Steps required
	Service charges - refuse revenue	(218)	On target	No Remedial Steps required
	Rental of facilities and equipment	(23)	Low Demand	No Remedial Steps required
	Interest earned - outstanding debtors	131	Over collection	No Remedial Steps required
	Fines	(65)	Less traffic fines collected	No Remedial Steps required
	Licences and permits	(3)	On target	No Remedial Steps required
	Transfers recognised - operational	(2 057)	Under Collection	No Remedial Steps required
	Other revenue	(819)	Uder Collection	No Remedial Steps required
2	Expenditure By Type			
	Employee related costs	1 142	Exceeding target due to overtime worked	Department to ensure budget is not exceeded.
	Debt impairment	-	No debts written off	Actual expenditure can only be effected upon obtaining Council approval
	Depreciation & asset impairment	-	accounted for only for at year end	
	Finance charges	10	Below Target	
	Bulk purchases	185	Overspending due to Seasonal Fluctuation	
	Contracted services	62	Over spending	Department to ensure budget is not exceeded.
	Other expenditure	79	Over spending	
3	Capital Expenditure			
	Capital Projects in total	(4 783)	Below target due to Contractors delay and processing of other projects invoice	Need to accelerate the spending
4	Financial Position			
5	Cash Flow			
	Ratepayers and other	17 584	Over collection	No Remedial Steps required
	Government - operating	(1 750)	Under collection due to housing grants	No Remedial Steps required
	Suppliers and employees	1 460	Over-spending	Department to ensure budget is not exceeded.
6	Measureable performance			
7	Municipal Entities			

452 Ga-Segonyana - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January

Description	NT Code	Budget Year 2014/15											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 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total						
Debtors Age Analysis By Income Source																
Trade and Other Receivables from Exchange Transactions - Water	1200	1 572	501	431	335	207	172	435	1 249	4 902	2 398					
Trade and Other Receivables from Exchange Transactions - Electricity	1300	2 948	820	812	481	474	512	567	872	7 488	2 908					
Receivables from Non-exchange Transactions - Property Rates	1400	943	379	298	251	349	194	12 100	13 496	28 010	26 389					
Receivables from Exchange Transactions - Waste Water Management	1500	794	477	370	315	292	273	864	7 912	11 297	9 656					
Receivables from Exchange Transactions - Waste Management	1600	474	265	205	177	166	151	588	4 949	6 975	6 030					
Interest on Arrear Debtor Accounts	1700	-	-	-	-	-	-	-	-	-	-					
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1810	313	307	294	290	257	212	499	2 211	4 383	3 469					
Other	1820	-	-	-	-	-	-	-	-	-	-					
By Income Source	1900	1 441	436	233	163	211	268	449	4 370	7 571	5 461					
14 - totals only	2000	8 485	3 184	2 644	2 012	1 956	1 782	15 502	35 059	70 625	56 312					
Debtors Age Analysis By Customer Group																
Organisations of State	2200	1 058	353	388	353	407	398	7 334	6 044	16 335	14 536					
Commercial	2300	4 945	915	489	371	396	243	1 298	4 230	12 887	6 538					
Households	2400	2 304	1 806	1 694	1 181	1 089	1 077	6 247	23 884	39 282	33 478					
Other	2500	179	111	73	107	65	64	623	901	2 122	1 760					
By Customer Group	2600	8 485	3 184	2 644	2 012	1 956	1 782	15 502	35 059	70 625	56 312					

NC452 Ga-Segonyana - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

Description	NT Code	Budget Year 2014/15								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100									-
Bulk Water	0200									-
PAYE deductions	0300									-
VAT (output less input)	0400									-
Pensions / Retirement deductions	0500									-
Loan repayments	0600									-
Trade Creditors	0700	-					0			-
Auditor General	0800									0
Other	0900									-
Total By Customer Type	1000	-	-	-	-	0	-	-	-	0

NC452 Ga-Segonyana - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M07 January

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	98 526	99 590	300	70 756	70 456	-		98 526
Local Government Equitable Share			86 992	86 992	-	61 272	61 272	-		86 992
Finance Management			1 600	1 600	-	1 600	1 600	-		1 600
Municipal Systems Improvement			934	1 402	-	934	934	-		934
Water Services Operating Subsidy			7 000	7 596	-	5 250	5 250	-		7 000
EPWP Incentive			1 000	1 000	300	700	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	1 228	-	614	614	-		1 228
Library	4		1 228	1 228	-	614	614	-		1 228
District Municipality: [insert description]		-	-	-	-	-	-	-		-
Other grant providers:										
ACIP WATER				2 516	-	791	791	-		-
HOUSING				1 583	-	791	791	-		-
				933	-	791	791	-		-
Total Operating Transfers and Grants	5	-	99 754	103 333	300	72 161	71 861	-		99 754
Capital Transfers and Grants										
National Government:										
Municipal Infrastructure Grant (MIG)		-	95 197	96 911	-	54 031	54 031	-		95 197
Regional Bulk Infrastructure			51 027	52 628	-	29 479	29 479	-		51 027
Rural Households Infrastructure			30 000	-	-	13 924	13 924	-		30 000
				30 114	-			-		
				-	-			-		
				14 170	-			-		
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]		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	-	95 197	96 911	-	54 031	54 031	-		95 197
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	194 951	200 245	300	126 192	125 892	-		194 951

NC452 Ga-Segonyana - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	98 526	99 590	110	63 855	63 745	110	0.2%	98 526
Local Government Equitable Share			86 992	86 992	-	61 272	61 272	-		86 992
Finance Management			1 600	1 600	110	678	568	110	19.4%	1 600
Municipal Systems Improvement			934	1 402	-	221	221	-		934
Water Services Operating Subsidy			7 000	7 596	-	1 319	1 319	-		7 000
EPWP Incentive			1 000	1 000	-	365	365	-		1 000
Integrated National Electrification Programme			1 000	1 000	-			-		1 000
Other transfers and grants [insert description]								-		
Provincial Government:		-	1 228	1 228	99	839	740	99	13.3%	1 228
								-		
								-		
Library			1 228	1 228	99	839	740	99	13.3%	1 228
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	3 700	-	2 255	2 255	-		-
ACIP WATER				1 583	-	1 321	1 321	-		
HOUSING				2 118	-	933	933	-		
Total operating expenditure of Transfers and Grants:		-	99 754	104 518	209	66 948	66 740	209	0.3%	99 754
Capital expenditure of Transfers and Grants										
National Government:		-	95 197	97 028	(741)	46 488	47 229	(741)	-1.6%	95 197
Municipal Infrastructure Grant (MIG)			51 027	52 628	(1 201)	24 779	25 980	(1 201)	-4.6%	51 027
Regional Bulk Infrastructure			30 000	48	-	13 959	13 959	-		30 000
Rural Households Infrastructure				30 114	-	765	765	-		
Amogelang childhood				-	-	-	-	-		
Municipal Water Infrastructure Grant			14 170	14 170	460	6 916	6 456	460	7.1%	14 170
Provincial Government:		-	-	-	-	-	-	-		-
								-		
District Municipality:		-	-	-	-	-	-	-		-
								-		
Other grant providers:		-	-	-	-	-	-	-		-
								-		
Total capital expenditure of Transfers and Grants		-	95 197	97 028	(741)	46 488	47 229	(741)	-1.6%	95 197
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	194 951	201 546	(532)	113 436	113 969	(532)	-0.5%	194 951

NC452 Ga-Segonyana - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M07 January

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

NC452 Ga-Segonyana - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January

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
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			4 456	4 163	347	2 497	2 401	96	4%	4 163
Pension and UIF Contributions			427	544	32	224	314	(90)	-29%	544
Medical Aid Contributions			211	194	18	123	112	12	10%	194
Motor Vehicle Allowance			1 182	1 247	98	683	719	(36)	-5%	1 247
Cellphone Allowance			325	608	43	304	351	(46)	-13%	608
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			10	-	10	57	-	57	#DIV/0!	-
Sub Total - Councillors			6 612	6 757	547	3 889	3 897	(8)	0%	6 757
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages			3 358	3 358	291	2 037	1 945	92	5%	3 358
Pension and UIF Contributions			369	369	37	261	214	47	22%	369
Medical Aid Contributions			109	109	13	89	63	26	41%	109
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			647	647	62	434	375	59	16%	647
Cellphone Allowance			76	76	7	47	44	3	8%	76
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			217	217	0	2	126	(124)	-99%	217
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality			4 777	4 777	410	2 870	2 767	104	4%	4 777
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			51 066	50 011	4 320	30 963	28 967	1 997	7%	50 011
Pension and UIF Contributions			9 677	11 246	863	4 077	6 514	(2 437)	-37%	11 246
Medical Aid Contributions			4 690	5 494	315	1 677	3 182	(1 505)	-47%	5 494
Overtime			1 671	1 152	453	4 994	667	4 327	649%	1 152
Performance Bonus			2	2	-	-	1	(1)	-100%	2
Motor Vehicle Allowance			1 678	1 575	129	527	912	(386)	-42%	1 575
Cellphone Allowance			237	253	16	167	147	20	14%	253
Housing Allowances			2 873	3 185	210	1 431	1 845	(414)	-22%	3 185
Other benefits and allowances			7 724	2 772	467	5 309	1 606	3 704	231%	2 772
Payments in lieu of leave			1 281	1 689	-	-	978	(978)	-100%	1 689
Long service awards			18	(38)	6	27	(22)	48	-222%	(38)
Post-retirement benefit obligations			-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff			80 916	77 341	6 579	49 172	44 796	4 376	10%	77 341
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality			92 304	88 875	7 536	55 931	51 460	4 471	9%	88 875
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages			-	-	-	-	-	-	-	-
Pension and UIF Contributions			-	-	-	-	-	-	-	-
Medical Aid Contributions			-	-	-	-	-	-	-	-
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			-	-	-	-	-	-	-	-
Cellphone Allowance			-	-	-	-	-	-	-	-
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-
Board Fees			-	-	-	-	-	-	-	-
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-
Sub Total - Board Members of Entities			-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Senior Managers of Entities										
Basic Salaries and Wages			-	-	-	-	-	-	-	-
Pension and UIF Contributions			-	-	-	-	-	-	-	-
Medical Aid Contributions			-	-	-	-	-	-	-	-
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			-	-	-	-	-	-	-	-
Cellphone Allowance			-	-	-	-	-	-	-	-
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities			-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Other Staff of Entities										
Basic Salaries and Wages			-	-	-	-	-	-	-	-
Pension and UIF Contributions			-	-	-	-	-	-	-	-
Medical Aid Contributions			-	-	-	-	-	-	-	-
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			-	-	-	-	-	-	-	-
Cellphone Allowance			-	-	-	-	-	-	-	-
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities			-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Total Municipal Entities			-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS			92 304	88 875	7 536	55 931	51 460	4 471	9%	88 875
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF			85 693	82 118	6 989	52 042	47 563	4 480	9%	82 118

NC452 Ga-Segonyana - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January

Month	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July		10 721		4 430	4 430	10 721	6 291	58.7%	3%
August		16 088		13 962	18 392	26 809	8 418	31.4%	14%
September		10 296		11 437	29 828	37 106	7 277	19.6%	23%
October		7 722		3 192	33 020	44 828	11 808	26.3%	26%
November		12 871		7 510	40 530	57 699	17 168	29.8%	31%
December		7 722		12 076	52 606	65 421	12 815	19.6%	41%
January		7 980		647	53 253	73 401	20 148	27.4%	41%
February		15 445				88 845	-		
March		9 653				98 498	-		
April		11 583				110 082	-		
May		10 721				120 803	-		
June		7 902				128 705	-		
Total Capital expenditure	-	128 705	-	53 253					

NC452 Ga-Segonyana - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M07 January

Description	Ref	Budget Year 2014/15								
		2013/14 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure										
Infrastructure - Road transport		-	119 432	120 712	460	51 447	69 963	18 516	26.5%	120 712
Roads, Pavements & Bridges		-	15 637	15 058	-	13 922	9 160	(4 762)	-52.0%	15 058
Storm water		-	15 637	15 058	-	13 922	9 160	(4 762)	-52.0%	15 058
Infrastructure - Electricity		-	1 000	-	-	-	586	586	100.0%	-
Generation		-	1 000	-	-	-	586	586	100.0%	-
Transmission & Reticulation		-	1 000	-	-	-	586	586	100.0%	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	97 078	86 637	(894)	31 008	56 868	25 860	45.5%	86 637
Dams & Reservoirs		-	97 078	86 637	(894)	31 008	56 868	25 860	45.5%	86 637
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	97 078	86 637	(894)	31 008	56 868	25 860	45.5%	86 637
Infrastructure - Sanitation		-	-	11 748	-	878	-	(878)	#DIV/0!	11 748
Reticulation		-	-	11 748	-	878	-	(878)	#DIV/0!	11 748
Sewerage purification		-	-	11 748	-	878	-	(878)	#DIV/0!	11 748
Infrastructure - Other		-	5 716	7 270	1 354	5 639	3 349	(2 291)	-68.4%	7 270
Waste Management		-	5 716	7 270	1 354	5 639	3 349	(2 291)	-68.4%	7 270
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	5 716	7 270	1 354	5 639	3 349	(2 291)	-68.4%	7 270
Community		-	181	1 169	-	496	112	(384)	-341.1%	1 169
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	181	1 169	-	496	112	(384)	-341.1%	1 169
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		-	5 387	2 782	187	1 309	3 156	1 846	58.5%	2 782
General vehicles		-	5 387	2 782	187	1 309	3 156	1 846	58.5%	2 782
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	1 401	91	-	8	821	813	99.0%	91
Furniture and other office equipment		-	-	-	-	-	-	-	-	-
Abattoirs		-	3 886	2 691	187	1 301	2 276	975	42.8%	2 691
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	100	-	-	-	59	59	100.0%	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	-	125 000	124 663	647	53 253	73 231	19 979	27.3%	124 663
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

References

NC452 Ga-Segonyana - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M07 January

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure										
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community										
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets										
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties										
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets										
General vehicles		-	3 705	3 705	-	-	2 170	2 170	100.0%	3 705
Specialised vehicles		-	3 705	3 705	-	-	2 170	2 170	100.0%	3 705
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets										
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets										
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles										
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	-	3 705	3 705	-	-	2 170	2 170	100.0%	3 705
Specialised vehicles										
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

References

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

check balance

1 1 17 366 155

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

Month	2013/14	Original Budget	Adjusted Budge	Monthly actual
Jul	-	10 721	-	4 430
Aug	-	16 088	-	13 922
Sep	-	10 296	-	11 437
Oct	-	7 722	-	3 192
Nov	-	12 871	-	7 510
Dec	-	7 722	-	12 076
Jan	-	7 980	-	647
Feb	-	15 445	-	-
Mar	-	9 653	-	-
Apr	-	11 583	-	-
May	-	10 721	-	-
Jun	-	7 902	-	-

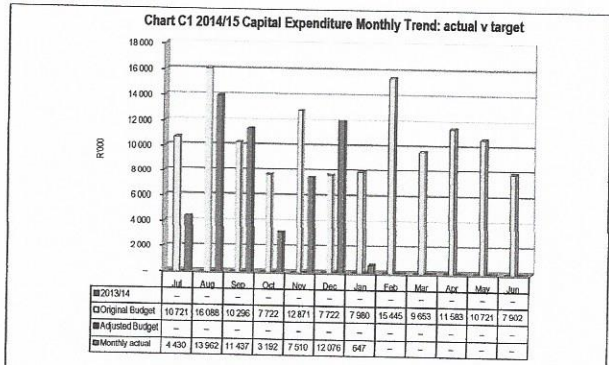
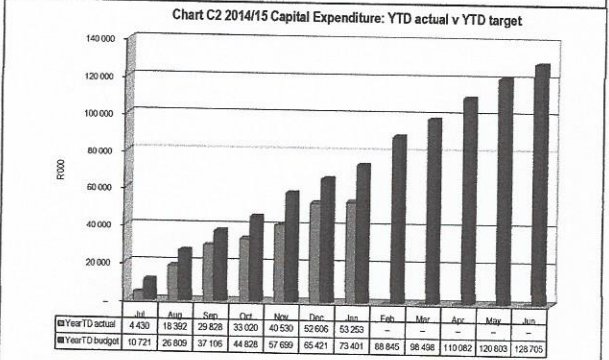


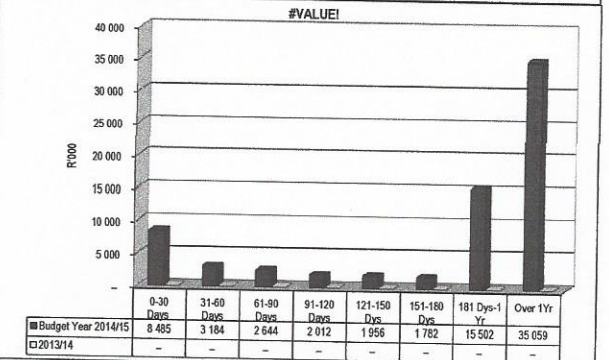
Chart C2 2014/15 Capital Expenditure: YTD actual v YTD target

Month	YearTD actual	YearTD budget
Jul	4 430	10 721
Aug	18 352	26 809
Sep	29 828	37 106
Oct	33 020	44 828
Nov	40 530	57 699
Dec	52 606	65 421
Jan	53 253	73 401
Feb	-	88 845
Mar	-	98 498
Apr	-	110 082
May	-	120 803
Jun	-	128 705



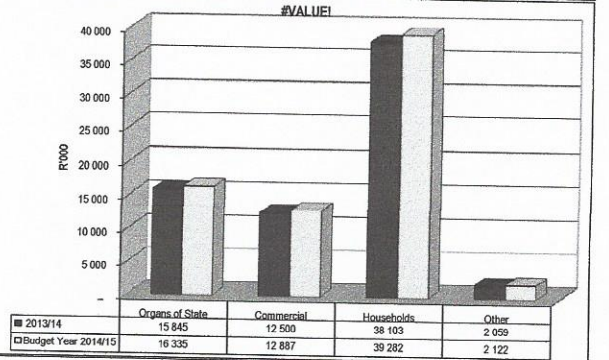
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	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr
Budget Year 2014	8 485	3 184	2 644	2 012	1 956	1 782	15 502	35 059
2013/14	-	-	-	-	-	-	-	-



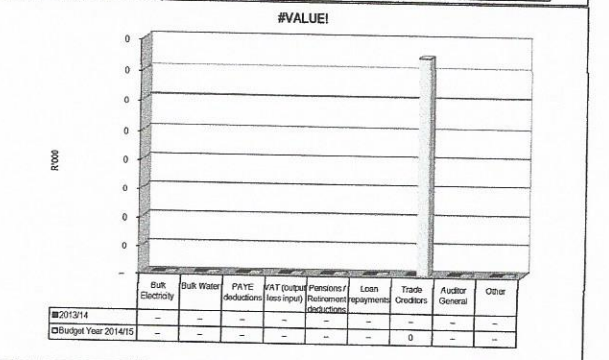
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	2013/14	Budget Year 2014/15
Organs of State	15 845	16 335
Commercial	12 500	12 887
Households	38 103	39 282
Other	2 059	2 122



#VALUE!

	Bulk Electricity	Bulk Water	PAYE deductio	VAT (output less input)	Pensions / Retirement provisions	Loan repayments	Trade Creditors	Auditor General	Others
2013/14	-	-	-	-	-	-	-	-	-
Budget Year 2014	-	-	-	-	-	-	0	-	-





Ga-Segonyana

MUNISIPALITEIT • MUNICIPALITY • MASEPALA

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

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

Enquiries:
Navrae:
Dipatlisiso:

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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 -

- The monthly budget statement

For the month of JANUARY of 2015 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 2015/02/09