

**GA-SEGONYANA LOCAL
MUNICIPALITY**



**MONTHLY BUDGET STATEMENT
MARCH 2015**



**TO: MUNICIPAL MANAGER
COUNCIL**

**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 30 MARCH
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 30 March 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 30 March 2015, ten working days reporting limit expires on the 16 April 2015.

3. REPORT FOR THE PERIOD ENDING 30 MARCH 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) - M09 March

| 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 | 27 007 | 27 687 | (679) | -2% | 33 037 |
| Property rates - penalties & collection charges | | | | - | - | | | - | | - |
| Service charges - electricity revenue | | | 82 144 | 82 044 | 4 145 | 32 704 | 40 183 | (7 480) | -19% | 82 044 |
| Service charges - water revenue | | | 21 941 | 14 976 | 1 335 | 12 257 | 10 941 | 1 316 | 12% | 14 976 |
| Service charges - sanitation revenue | | | 10 166 | 10 256 | 870 | 7 764 | 7 689 | 75 | 1% | 10 256 |
| Service charges - refuse revenue | | | 9 389 | 9 299 | 594 | 5 208 | 5 889 | (681) | -12% | 9 299 |
| Service charges - other | | | | - | - | | | - | | - |
| Rental of facilities and equipment | | | 1 896 | 1 828 | 98 | 786 | 932 | (145) | -16% | 1 828 |
| Interest earned - external investments | | | - | - | - | | | - | | - |
| Interest earned - outstanding debtors | | | 1 139 | 3 839 | 352 | 2 967 | 2 748 | 219 | 8% | 3 839 |
| Dividends received | | | | - | - | | | - | | - |
| Fines | | | 4 301 | 2 301 | 55 | 1 256 | 1 591 | (335) | -21% | 2 301 |
| Licences and permits | | | 3 362 | 3 318 | 370 | 2 370 | 2 502 | (131) | -5% | 3 318 |
| Agency services | | | 1 573 | 1 773 | 231 | 1 128 | 1 061 | 67 | 6% | 1 773 |
| Transfers recognised - operational | | | 98 754 | 103 333 | 25 733 | 92 885 | 97 245 | (4 360) | -4% | 103 333 |
| Other revenue | | | 34 945 | 32 882 | 1 616 | 22 418 | 26 680 | (4 262) | -16% | 32 882 |
| Gains on disposal of PPE | | | | - | - | | | - | | - |
| Total Revenue (excluding capital transfers and contributions) | | | 303 146 | 298 886 | 36 351 | 208 751 | 225 148 | (16 397) | -7% | 298 886 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | | 85 703 | 82 118 | 7 535 | 62 877 | 60 977 | 1 900 | 3% | 82 118 |
| Remuneration of councillors | | | 6 602 | 6 757 | 549 | 4 985 | 5 116 | (132) | -3% | 6 757 |
| Debt impairment | | | 505 | 505 | - | - | - | - | | 505 |
| Depreciation & asset impairment | | | 37 639 | 37 639 | - | - | - | - | | 37 639 |
| Finance charges | | | 2 964 | 2 964 | 9 | 125 | 40 | 85 | 215% | 2 964 |
| Bulk purchases | | | 60 766 | 60 766 | 4 081 | 47 600 | 46 995 | 604 | 1% | 60 766 |
| Other materials | | | | - | - | | | - | | - |
| Contracted services | | | 7 740 | 8 072 | 734 | 5 823 | 6 049 | (226) | -4% | 8 072 |
| Transfers and grants | | | 3 336 | 3 590 | 116 | 4 356 | 4 259 | 97 | 2% | 3 590 |
| Other expenditure | | | 88 746 | 88 964 | 6 838 | 57 525 | 61 355 | (3 830) | -6% | 88 964 |
| Loss on disposal of PPE | | | | - | - | | | - | | - |
| Total Expenditure | | | 294 001 | 291 375 | 19 862 | 183 290 | 184 791 | (1 501) | -1% | 291 375 |
| Surplus/(Deficit) | | | | | | | | | | |
| Transfers recognised - capital | | | 9 145 | 7 510 | 16 490 | 25 461 | 40 357 | (14 896) | (0) | 7 510 |
| Contributions recognised - capital | | | 96 197 | 98 165 | 6 532 | 56 289 | 67 799 | (11 510) | (0) | 98 165 |
| Contributed assets | | | | - | - | | | - | | - |
| Surplus/(Deficit) after capital transfers & contributions | | | 105 342 | 105 675 | 23 022 | 81 750 | 108 157 | | | 105 675 |
| Taxation | | | | - | - | | | - | | - |
| Surplus/(Deficit) after taxation | | | 105 342 | 105 675 | 23 022 | 81 750 | 108 157 | | | 105 675 |
| Attributable to minorities | | | | - | - | | | - | | - |
| Surplus/(Deficit) attributable to municipality | | | 105 342 | 105 675 | 23 022 | 81 750 | 108 157 | | | 105 675 |
| Share of surplus/ (deficit) of associate | | | | - | - | | | - | | - |
| Surplus/ (Deficit) for the year | | | 105 342 | 105 675 | 23 022 | 81 750 | 108 157 | | | 105 675 |

The Major Operating Revenue variances against the budget are:

- Property rates - Unfavorable variance of R0 679 mil due to less property billed for the period than budgeted
- Electricity revenue - Unfavorable variance of R7 480mil due to higher projected sales because of seasonal fluctuation.
- Water revenue - Favorable variance of R1 316mil
- Sanitation revenue - Favorable variance of R0 075mil
- Refuse revenue - Unfavorable variance of R0 681mil due to less refuse billed for the period than budgeted.
- Interest earned - Outstanding debtors - favorable variance of R0 219mil due to the under-projection on the interest revenue
- Rental of Facilities and equipment - Unfavorable variance of R0 145mil due to low demand
- Transfer Recognized Operational - Unfavorable variance of R4 360mil 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 900mil 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 085mil due to over projection
- Bulk Purchases -Unfavorable variance of R0 604mil due to seasonal fluctuation
- Contracted Services - Favorable variance of R0 226mil
- Other Expenditure -Favorable variance of R3 830mil due to under-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 48.13% (R61 780mil).

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

The Summary Report indicates the following:

| DESCRIPTION | Budget 2014/15 | YTD Actual | YTD Budget | Variance |
|---|----------------|---------------|---------------|-----------------|
| Total Capital Expenditure | 128 368 | 61780 | 69 067 | (14 142) |
| Capital Financing | | | | |
| National Government | 98 165 | 56290 | 65 424 | (9134) |
| Provincial Government | | | | - |
| District Municipality | | | | - |
| Other transfers and grants | | | | - |
| Transfers recognised - capital | 98 165 | 49 758 | 65 424 | (15 666) |
| Public contributions & donations | 20 000 | | 0 | 0 |
| Borrowing | 3 705 | | 0 | (3 705) |
| Internally generated funds | 6 498 | 5491 | 3 643 | 1 848 |
| Total Capital Funding | 128 368 | 61780 | 69 067 | (14 142) |

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

The CFS report for the period ending 30 March 2015 indicates a closing balance (cash and cash equivalents) of **R54 275 million** which comprises of the following:

- Bank balance and cash R 15 420million (Main Acc)
- Bank balance and cash R38 577 million (Call Acc)
- Bank balance and cash R0 178 million (TTS Acc)
- Bank balance and cash R0 100 million (Reservoir Acc)

- Ratepayers and other reflect a year to date amount of **R145 291 million (R10 198million unfavourable variance)** compared to a year to date target of **R155 489million**.
- Operating grants and subsidies show a year to date amount of **R97 386million** compared to a year to date target of **R75 616 million (R21 770mil unfavourable variance)** and
- Capital grants and subsidies show a year to date amount of **R87 320million** compared to a year to date target of **R80 121million (R7 199million Unfavourable variance)**

With regard to payments:

- Suppliers and employee payments indicate a year to date amount of **R226 895million (R53 403million unfavourable variance)** compared to a target of **R173 492million** due to over spending during the period.
- Capital payments indicate a year to date amount of **R61 499million (R26 697million favourable variance)** compared to a target of **R88 196million** due to under spending during the period.

3.4 Outstanding Debtors report (Annexure A – Table SC3)

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

Total outstanding debtors as at 30 March 2015 amounts to R71 062mil (Government: R16 886mil, Business: R11 622mil, Households: R40 393mil and Other: R2 161mil).

4. FINANCIAL IMPLICATIONS

The report for the period ending 30 March 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 March 2015 the operating revenue (excluding capital grants) and expenditure actual represented **69.84%** and **62.90%**, respectively of the annual budget. The outcome reflects a variance of 5.48% (unfavourable) and 0.52% (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 March 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
C7-Cflow

Supporting Tables

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

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

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

NC452 Ga-Segonyana - Table C1 Monthly Budget Statement Summary - M09 March

| 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 | 27 007 | 27 687 | (679) | -2% | 33 037 |
| Service charges | - | 123 640 | 116 575 | 6 944 | 57 933 | 64 703 | (6 770) | -10% | 116 575 |
| Investment revenue | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | - | 98 754 | 103 333 | 25 733 | 92 885 | 97 245 | (4 360) | -4% | 103 333 |
| Other own revenue | - | 47 215 | 45 941 | 2 722 | 30 926 | 35 513 | (4 587) | -13% | 45 941 |
| Total Revenue (excluding capital transfers and contributions) | - | 303 146 | 298 886 | 36 351 | 208 751 | 225 148 | (16 397) | -7% | 298 886 |
| Employee costs | - | 85 703 | 82 118 | 7 535 | 62 877 | 60 977 | 1 900 | 3% | 82 118 |
| Remuneration of Councillors | - | 6 602 | 6 757 | 549 | 4 985 | 5 116 | (132) | -3% | 6 757 |
| Depreciation & asset impairment | - | 37 639 | 37 639 | - | - | - | - | - | 37 639 |
| Finance charges | - | 2 964 | 2 964 | 9 | 125 | 40 | 85 | 215% | 2 964 |
| Materials and bulk purchases | - | 60 766 | 60 766 | 4 081 | 47 600 | 46 995 | 604 | 1% | 60 766 |
| Transfers and grants | - | 3 336 | 3 590 | 116 | 4 356 | 4 259 | 97 | 2% | 3 590 |
| Other expenditure | - | 96 991 | 97 541 | 7 572 | 63 348 | 67 403 | (4 056) | -6% | 97 541 |
| Total Expenditure | - | 294 001 | 291 375 | 19 862 | 183 290 | 184 791 | (1 501) | -1% | 291 375 |
| Surplus/(Deficit) | - | 9 145 | 7 510 | 16 490 | 25 461 | 40 357 | (14 896) | -37% | 7 510 |
| Transfers recognised - capital | - | 96 197 | 98 165 | 6 532 | 56 289 | 67 799 | (11 510) | -17% | 98 165 |
| Contributions & Contributed assets | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | - | 105 342 | 105 675 | 23 022 | 81 750 | 108 157 | (26 406) | -24% | 105 675 |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | - | 105 342 | 105 675 | 23 022 | 81 750 | 108 157 | (26 406) | -24% | 105 675 |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | - | 128 705 | 128 368 | 6 575 | 61 780 | 69 067 | (7 286) | -11% | 128 368 |
| Capital transfers recognised | - | 96 197 | 98 165 | 6 532 | 56 290 | 65 424 | (9 134) | -14% | 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 | 43 | 5 491 | 3 643 | 1 848 | 51% | 6 498 |
| Total sources of capital funds | - | 128 705 | 128 368 | 6 575 | 61 780 | 69 067 | (7 286) | -11% | 128 368 |
| Financial position | | | | | | | | | |
| Total current assets | - | 92 800 | 38 174 | - | 139 879 | - | - | - | 88 914 |
| Total non current assets | - | 1 164 648 | 1 033 537 | - | 1 095 001 | - | - | - | 1 164 648 |
| Total current liabilities | - | 29 976 | 24 257 | - | 37 604 | - | - | - | 29 976 |
| Total non current liabilities | - | 3 705 | 25 757 | - | - | - | - | - | 3 705 |
| Community wealth/Equity | - | 1 223 766 | 1 021 697 | - | 1 197 277 | - | - | - | 1 219 881 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | - | 117 006 | 114 719 | 35 482 | 101 655 | 122 911 | 21 256 | 17% | 114 719 |
| Net cash from (used) investing | - | (128 705) | (124 663) | (6 575) | (61 499) | (88 196) | (26 697) | 30% | (124 663) |
| Net cash from (used) financing | - | (2 400) | (3 705) | (1 066) | (2 211) | (1 158) | 1 053 | -91% | (3 705) |
| Cash/cash equivalents at the month/year end | - | 34 061 | 1 305 | - | 54 275 | 48 511 | (5 764) | -12% | 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 | 11 450 | 2 718 | 3 366 | 1 832 | 1 798 | 1 548 | 14 860 | 33 490 | 71 062 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | - | - | - | - | 0 | - | - | - | 0 |

NC452 Ga-Segonyana - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M09 March

| 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 | 5 241 | 44 212 | 45 540 | (1 329) | -3% | 53 181 |
| Executive and council | | - | 12 752 | 13 220 | 3 169 | 11 719 | 11 786 | (67) | -1% | 12 752 |
| Budget and treasury office | | - | 40 071 | 41 279 | 1 974 | 32 167 | 33 428 | (1 261) | -4% | 40 071 |
| Corporate services | | - | 358 | 358 | 98 | 326 | 327 | (1) | 0% | 358 |
| <i>Community and public safety</i> | | - | 12 841 | 10 891 | 960 | 6 993 | 7 839 | (847) | -11% | 12 841 |
| Community and social services | | - | 1 420 | 1 420 | 138 | 1 173 | 1 062 | 111 | 10% | 1 420 |
| Sport and recreation | | - | 1 961 | 1 874 | 99 | 836 | 937 | (101) | -11% | 1 961 |
| Public safety | | - | 9 424 | 7 561 | 716 | 4 955 | 5 818 | (863) | -15% | 9 424 |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | 36 | 36 | 8 | 29 | 22 | 7 | 30% | 36 |
| <i>Economic and environmental services</i> | | - | 38 612 | 43 324 | 2 652 | 25 522 | 27 399 | (1 876) | -7% | 38 612 |
| Planning and development | | - | 25 209 | 28 098 | 2 331 | 11 221 | 13 040 | (1 819) | -14% | 25 209 |
| Road transport | | - | 13 403 | 15 226 | 321 | 14 301 | 14 359 | (57) | 0% | 13 403 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | - | 294 708 | 287 978 | 34 030 | 190 139 | 208 030 | (17 890) | -9% | 294 708 |
| Electricity | | - | 120 498 | 119 748 | 12 742 | 79 563 | 80 099 | (536) | -1% | 120 498 |
| Water | | - | 126 521 | 111 207 | 12 970 | 71 925 | 87 365 | (15 440) | -18% | 126 521 |
| Waste water management | | - | 21 271 | 30 693 | 3 049 | 16 783 | 18 186 | (1 402) | -8% | 21 271 |
| Waste management | | - | 26 420 | 26 330 | 5 269 | 21 869 | 22 380 | (511) | -2% | 26 420 |
| <i>Other</i> | 4 | - | - | - | - | - | - | - | - | - |
| Total Revenue - Standard | 2 | - | 399 343 | 397 050 | 42 883 | 266 866 | 288 808 | (21 942) | -8% | 399 343 |
| Expenditure - Standard | | | | | | | | | | |
| <i>Governance and administration</i> | | - | 64 594 | 63 633 | 4 988 | 45 207 | 46 961 | (1 754) | -4% | - |
| Executive and council | | - | 19 120 | 19 458 | 1 438 | 14 120 | 14 704 | (585) | -4% | - |
| Budget and treasury office | | - | 28 335 | 26 885 | 2 182 | 18 886 | 19 559 | (673) | -3% | - |
| Corporate services | | - | 17 139 | 17 289 | 1 369 | 12 201 | 12 697 | (496) | -4% | - |
| <i>Community and public safety</i> | | - | 41 518 | 39 262 | 3 668 | 29 809 | 28 896 | 913 | 3% | - |
| Community and social services | | - | 14 676 | 14 876 | 1 407 | 10 790 | 10 946 | (156) | -1% | - |
| Sport and recreation | | - | 10 558 | 9 485 | 979 | 7 569 | 7 112 | 457 | 6% | - |
| Public safety | | - | 16 029 | 14 769 | 1 265 | 11 373 | 10 752 | 621 | 6% | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | 256 | 132 | 18 | 78 | 87 | (9) | -11% | - |
| <i>Economic and environmental services</i> | | - | 38 665 | 36 411 | 2 401 | 20 478 | 21 262 | (784) | -4% | - |
| Planning and development | | - | 14 328 | 14 986 | 1 572 | 11 142 | 11 010 | 132 | 1% | - |
| Road transport | | - | 24 336 | 21 425 | 830 | 9 336 | 10 252 | (916) | -9% | - |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | - | 149 224 | 152 070 | 8 804 | 79 924 | 87 777 | (7 852) | -9% | - |
| Electricity | | - | 80 356 | 79 959 | 4 705 | 46 684 | 51 342 | (4 658) | -9% | - |
| Water | | - | 47 979 | 50 726 | 2 659 | 18 819 | 22 213 | (3 394) | -15% | - |
| Waste water management | | - | 4 724 | 4 521 | 257 | 3 323 | 3 031 | 291 | 10% | - |
| Waste management | | - | 16 164 | 16 863 | 1 183 | 11 099 | 11 190 | (92) | -1% | - |
| <i>Other</i> | | - | - | - | - | - | - | - | - | - |
| Total Expenditure - Standard | 3 | - | 294 001 | 291 375 | 19 862 | 175 418 | 184 895 | (9 477) | -5% | - |
| Surplus/ (Deficit) for the year | | - | 105 342 | 105 675 | 23 022 | 91 448 | 103 913 | (12 465) | -12% | 399 343 |

NC452 Ga-Segonyana - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

| 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 | 3 169 | 11 719 | 11 786 | (67) | -0.6% | - |
| Vote 2 - BUDGET & TREASURY | | - | 40 071 | 41 279 | 1 974 | 32 167 | 33 428 | (1 261) | -3.8% | - |
| Vote 3 - CORPORATE SERVICES | | - | 358 | 358 | 98 | 326 | 327 | (1) | -0.3% | - |
| Vote 4 - PLANNING & DEVELOPMENT | | - | 25 209 | 28 098 | 2 331 | 11 221 | 13 040 | (1 819) | -14.0% | - |
| Vote 5 - HEALTH | | - | 36 | 36 | 8 | 29 | 22 | 7 | 29.7% | - |
| Vote 6 - COMMUNITY & SOCIAL SERVICES | | - | 1 420 | 1 420 | 138 | 1 173 | 1 062 | 111 | 10.4% | - |
| Vote 7 - PUBLIC SAFETY | | - | 9 424 | 7 561 | 716 | 4 955 | 5 818 | (863) | -14.8% | - |
| Vote 8 - WASTE WATER MANAGEMENT | | - | 21 271 | 30 693 | 3 049 | 16 783 | 18 186 | (1 402) | -7.7% | - |
| Vote 9 - ROAD TRANSPORT | | - | 13 403 | 15 226 | 321 | 14 301 | 14 359 | (57) | -0.4% | - |
| Vote 10 - WATER | | - | 126 521 | 111 207 | 12 970 | 71 925 | 87 365 | (15 440) | -17.7% | - |
| Vote 11 - Electricity | | - | 120 498 | 119 748 | 12 742 | 79 563 | 80 099 | (536) | -0.7% | - |
| Vote 12 - WASTE MANAGEMENT | | - | 26 420 | 26 330 | 5 269 | 21 869 | 22 380 | (511) | -2.3% | - |
| Vote 13 - SPORTS & RECREATION | | - | 1 961 | 1 874 | 99 | 836 | 937 | (101) | -10.8% | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | 2 | - | 399 343 | 397 050 | 42 883 | 266 866 | 288 808 | (21 942) | -7.6% | - |
| Expenditure by Vote | 1 | | | | | | | | | |
| Vote 1 - EXECUTIVE & COUNCIL | | - | 19 120 | 19 458 | 1 438 | 14 120 | 14 704 | (585) | -4.0% | - |
| Vote 2 - BUDGET & TREASURY | | - | 28 335 | 26 885 | 2 182 | 18 886 | 19 559 | (673) | -3.4% | - |
| Vote 3 - CORPORATE SERVICES | | - | 17 139 | 17 289 | 1 369 | 12 201 | 12 697 | (496) | -3.9% | - |
| Vote 4 - PLANNING & DEVELOPMENT | | - | 14 328 | 14 986 | 1 572 | 11 142 | 11 010 | 132 | 1.2% | - |
| Vote 5 - HEALTH | | - | 256 | 132 | 18 | 78 | 87 | (9) | -10.5% | - |
| Vote 6 - COMMUNITY & SOCIAL SERVICES | | - | 14 676 | 14 876 | 1 407 | 10 790 | 10 946 | (156) | -1.4% | - |
| Vote 7 - PUBLIC SAFETY | | - | 16 029 | 14 769 | 1 265 | 11 373 | 10 752 | 621 | 5.8% | - |
| Vote 8 - WASTE WATER MANAGEMENT | | - | 4 724 | 4 521 | 257 | 3 323 | 3 031 | 291 | 9.6% | - |
| Vote 9 - ROAD TRANSPORT | | - | 24 336 | 21 425 | 830 | 9 336 | 10 252 | (916) | -8.9% | - |
| Vote 10 - WATER | | - | 47 979 | 50 726 | 2 659 | 18 819 | 22 213 | (3 394) | -15.3% | - |
| Vote 11 - Electricity | | - | 80 356 | 79 959 | 4 705 | 46 684 | 51 342 | (4 658) | -9.1% | - |
| Vote 12 - WASTE MANAGEMENT | | - | 16 164 | 16 863 | 1 183 | 11 099 | 11 190 | (92) | -0.8% | - |
| Vote 13 - SPORTS & RECREATION | | - | 10 558 | 9 485 | 979 | 7 569 | 7 112 | 457 | 6.4% | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | 2 | - | 294 001 | 291 375 | 19 862 | 175 418 | 184 895 | (9 477) | -5.1% | - |
| Surplus/ (Deficit) for the year | 2 | - | 105 342 | 105 675 | 23 022 | 91 448 | 103 913 | (12 465) | -12.0% | - |

NC452 Ga-Segonyana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

| 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 | 27 007 | 27 687 | (679) | -2% | 33 037 |
| Property rates - penalties & collection charges | | | | - | - | | | - | | - |
| Service charges - electricity revenue | | | 82 144 | 82 044 | 4 145 | 32 704 | 40 183 | (7 480) | -19% | 82 044 |
| Service charges - water revenue | | | 21 941 | 14 976 | 1 335 | 12 257 | 10 941 | 1 316 | 12% | 14 976 |
| Service charges - sanitation revenue | | | 10 166 | 10 256 | 870 | 7 764 | 7 689 | 75 | 1% | 10 256 |
| Service charges - refuse revenue | | | 9 389 | 9 299 | 594 | 5 208 | 5 889 | (681) | -12% | 9 299 |
| Service charges - other | | | | - | - | | | - | | - |
| Rental of facilities and equipment | | | 1 896 | 1 828 | 98 | 786 | 932 | (145) | -16% | 1 828 |
| Interest earned - external investments | | | - | - | - | | | - | | - |
| Interest earned - outstanding debtors | | | 1 139 | 3 839 | 352 | 2 967 | 2 748 | 219 | 8% | 3 839 |
| Dividends received | | | | - | - | | | - | | - |
| Fines | | | 4 301 | 2 301 | 55 | 1 256 | 1 591 | (335) | -21% | 2 301 |
| Licences and permits | | | 3 362 | 3 318 | 370 | 2 370 | 2 502 | (131) | -5% | 3 318 |
| Agency services | | | 1 573 | 1 773 | 231 | 1 128 | 1 061 | 67 | 6% | 1 773 |
| Transfers recognised - operational | | | 98 754 | 103 333 | 25 733 | 92 885 | 97 245 | (4 360) | -4% | 103 333 |
| Other revenue | | | 34 945 | 32 882 | 1 616 | 22 418 | 26 680 | (4 262) | -16% | 32 882 |
| Gains on disposal of PPE | | | | - | - | | | - | | - |
| Total Revenue (excluding capital transfers and contributions) | | | 303 146 | 298 886 | 36 351 | 208 751 | 225 148 | (16 397) | -7% | 298 886 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | | 85 703 | 82 118 | 7 535 | 62 877 | 60 977 | 1 900 | 3% | 82 118 |
| Remuneration of councillors | | | 6 602 | 6 757 | 549 | 4 985 | 5 116 | (132) | -3% | 6 757 |
| Debt impairment | | | 505 | 505 | - | - | - | - | | 505 |
| Depreciation & asset impairment | | | 37 639 | 37 639 | - | - | - | - | | 37 639 |
| Finance charges | | | 2 964 | 2 964 | 9 | 125 | 40 | 85 | 215% | 2 964 |
| Bulk purchases | | | 60 766 | 60 766 | 4 081 | 47 600 | 46 995 | 604 | 1% | 60 766 |
| Other materials | | | | - | - | | | - | | - |
| Contracted services | | | 7 740 | 8 072 | 734 | 5 823 | 6 049 | (226) | -4% | 8 072 |
| Transfers and grants | | | 3 336 | 3 590 | 116 | 4 356 | 4 259 | 97 | 2% | 3 590 |
| Other expenditure | | | 88 746 | 88 964 | 6 838 | 57 525 | 61 355 | (3 830) | -6% | 88 964 |
| Loss on disposal of PPE | | | | - | - | | | - | | - |
| Total Expenditure | | | 294 001 | 291 375 | 19 862 | 183 290 | 184 791 | (1 501) | -1% | 291 375 |
| Surplus/(Deficit) | | | | | | | | | | |
| Transfers recognised - capital | | | 9 145 | 7 510 | 16 490 | 25 461 | 40 357 | (14 896) | (0) | 7 510 |
| Contributions recognised - capital | | | 96 197 | 98 165 | 6 532 | 56 289 | 67 799 | (11 510) | (0) | 98 165 |
| Contributed assets | | | | - | - | | | - | | - |
| Surplus/(Deficit) after capital transfers & contributions | | | 105 342 | 105 675 | 23 022 | 81 750 | 108 157 | | | 105 675 |
| Taxation | | | | - | - | | | - | | - |
| Surplus/(Deficit) after taxation | | | 105 342 | 105 675 | 23 022 | 81 750 | 108 157 | | | 105 675 |
| Attributable to minorities | | | | - | - | | | - | | - |
| Surplus/(Deficit) attributable to municipality | | | 105 342 | 105 675 | 23 022 | 81 750 | 108 157 | | | 105 675 |
| Share of surplus/ (deficit) of associate | | | | - | - | | | - | | - |
| Surplus/ (Deficit) for the year | | | 105 342 | 105 675 | 23 022 | 81 750 | 108 157 | | | 105 675 |

NC452 Ga-Segonyana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M09 March

| 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 | 2 | 93 | 58 | 35 | 61% | 496 |
| Vote 3 - CORPORATE SERVICES | | - | 765 | 360 | - | 62 | 59 | 3 | 6% | 360 |
| Vote 4 - PLANNING & DEVELOPMENT | | - | 10 085 | 11 598 | 124 | 7 355 | 5 991 | 1 364 | 23% | 11 598 |
| Vote 5 - HEALTH | | - | - | - | - | - | - | - | - | - |
| Vote 6 - COMMUNITY & SOCIAL SERVICES | | - | 1 994 | 1 541 | 41 | 228 | 187 | 41 | 22% | 1 541 |
| Vote 7 - PUBLIC SAFETY | | - | - | - | - | - | - | - | - | - |
| Vote 8 - WASTE WATER MANAGEMENT | | - | - | 11 748 | 34 | 1 256 | 2 059 | (803) | -39% | 11 748 |
| Vote 9 - ROAD TRANSPORT | | - | 15 637 | 15 058 | 280 | 14 483 | 14 064 | 419 | 3% | 15 058 |
| Vote 10 - WATER | | - | 97 638 | 86 637 | 6 094 | 38 299 | 46 645 | (8 346) | -18% | 86 637 |
| Vote 11 - Electricity | | - | 1 000 | - | - | - | - | - | - | - |
| Vote 12 - WASTE MANAGEMENT | | - | - | - | - | - | - | - | - | - |
| Vote 13 - SPORTS & RECREATION | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Capital single-year expenditure | 4 | - | 128 705 | 128 368 | 6 575 | 61 780 | 69 067 | (7 286) | -11% | 128 368 |
| Total Capital Expenditure | | - | 128 705 | 128 368 | 6 575 | 61 780 | 69 067 | (7 286) | -11% | 128 368 |
| Capital Expenditure - Standard Classification | | | | | | | | | | |
| Governance and administration | | - | 2 351 | 1 786 | 2 | 160 | 121 | 39 | 32% | 1 786 |
| Executive and council | | - | 1 050 | 930 | - | 4 | 4 | - | - | 930 |
| Budget and treasury office | | - | 536 | 496 | 2 | 93 | 58 | 35 | 61% | 496 |
| Corporate services | | - | 765 | 360 | - | 62 | 59 | 3 | 6% | 360 |
| Community and public safety | | - | 1 994 | 1 541 | 41 | 228 | 187 | 41 | 22% | 1 541 |
| Community and social services | | - | 1 994 | 1 541 | 41 | 228 | 187 | 41 | 22% | 1 541 |
| Sport and recreation | | - | - | - | - | - | - | - | - | - |
| Public safety | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | - | 25 722 | 26 656 | 405 | 21 838 | 20 055 | 1 783 | 9% | 26 656 |
| Planning and development | | - | 10 085 | 11 598 | 124 | 7 355 | 5 991 | 1 364 | 23% | 11 598 |
| Road transport | | - | 15 637 | 15 058 | 280 | 14 483 | 14 064 | 419 | 3% | 15 058 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | - | 98 638 | 98 384 | 6 127 | 39 555 | 48 704 | (9 149) | -19% | 98 384 |
| Electricity | | - | 1 000 | - | - | - | - | - | - | - |
| Water | | - | 97 638 | 86 637 | 6 094 | 38 299 | 46 645 | (8 346) | -18% | 86 637 |
| Waste water management | | - | - | 11 748 | 34 | 1 256 | 2 059 | (803) | -39% | 11 748 |
| Waste management | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Standard Classification | 3 | - | 128 705 | 128 368 | 6 575 | 61 780 | 69 067 | (7 286) | -11% | 128 368 |
| Funded by: | | | | | | | | | | |
| National Government | | - | 96 197 | 98 165 | 6 532 | 56 290 | 65 424 | (9 134) | -14% | 98 165 |
| Provincial Government | | - | - | - | - | - | - | - | - | - |
| District Municipality | | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | - | 96 197 | 98 165 | 6 532 | 56 290 | 65 424 | (9 134) | -14% | 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 | 43 | 5 491 | 3 643 | 1 848 | 51% | 6 498 |
| Total Capital Funding | | - | 128 705 | 128 368 | 6 575 | 61 780 | 69 067 | (7 286) | -11% | 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 - M09 March

| 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 | 54 274 | 34 061 |
| Call investment deposits | | | - | - | | - |
| Consumer debtors | | | 28 286 | 28 286 | 71 062 | 28 286 |
| Other debtors | | | 4 770 | 4 770 | 3 577 | 4 770 |
| Current portion of long-term receivables | | | 271 | 271 | 203 | 271 |
| Inventory | | | 21 527 | 3 543 | 10 764 | 21 527 |
| Total current assets | | | - | 92 800 | 139 879 | 88 914 |
| Non current assets | | | | | | |
| Long-term receivables | | | 465 | 465 | 349 | 465 |
| Investments | | | | - | | |
| Investment property | | | 704 | 661 | 704 | 704 |
| Investments in Associate | | | | - | | |
| Property, plant and equipment | | | 1 161 800 | 1 031 753 | 1 092 275 | 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 | 1 095 001 | 1 164 648 |
| TOTAL ASSETS | | | - | 1 257 447 | 1 234 881 | 1 253 562 |
| LIABILITIES | | | | | | |
| Current liabilities | | | | | | |
| Bank overdraft | | | | - | | |
| Borrowing | | | 2 400 | 2 400 | | 2 400 |
| Consumer deposits | | | 2 562 | 2 562 | 1 922 | 2 562 |
| Trade and other payables | | | 24 535 | 16 385 | 35 464 | 24 535 |
| Provisions | | | 479 | 2 910 | 218 | 479 |
| Total current liabilities | | | - | 29 976 | 37 604 | 29 976 |
| Non current liabilities | | | | | | |
| Borrowing | | | 3 705 | 25 757 | | 3 705 |
| Provisions | | | | | | |
| Total non current liabilities | | | - | 3 705 | - | 3 705 |
| TOTAL LIABILITIES | | | - | 33 681 | 37 604 | 33 681 |
| NET ASSETS | 2 | | - | 1 223 766 | 1 197 277 | 1 219 881 |
| COMMUNITY WEALTH/EQUITY | | | | | | |
| Accumulated Surplus/(Deficit) | | | 1 223 766 | 1 021 697 | 1 197 277 | 1 219 881 |
| Reserves | | | | | | |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | | - | 1 223 766 | 1 021 697 | 1 219 881 |

NC452 Ga-Segonyana - Table C7 Monthly Budget Statement - Cash Flow - M09 March

| 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 | 10 907 | 145 292 | 155 489 | (10 197) | -7% | 142 817 | |
| Government - operating | | | 98 754 | 103 333 | 25 311 | 97 386 | 96 772 | 614 | 1% | 103 333 | |
| Government - capital | | | 96 197 | 98 165 | 18 774 | 87 320 | 80 121 | 7 199 | 9% | 98 165 | |
| Interest | | | 1 082 | 3 839 | 352 | 2 967 | 2 748 | 219 | 8% | 3 839 | |
| Dividends | | | | - | | | | - | | | |
| Payments | | | | | | | | | | | |
| Suppliers and employees | | | (253 290) | (226 882) | (19 737) | (226 895) | (207 920) | 18 975 | -9% | (226 882) | |
| Finance charges | | | (2 964) | (2 964) | (9) | (58) | (40) | 18 | -46% | (2 964) | |
| Transfers and Grants | | | | (3 590) | (116) | (4 356) | (4 259) | 97 | -2% | (3 590) | |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | | - | 117 006 | 114 719 | 35 482 | 101 655 | 122 911 | 21 256 | 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) | (6 575) | (61 499) | (88 196) | (26 697) | 30% | (124 663) | |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | | - | (128 705) | (124 663) | (6 575) | (61 499) | (88 196) | (26 697) | 30% | (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) | (1 066) | (2 211) | (1 158) | 1 053 | -91% | (3 705) | |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | | - | (2 400) | (3 705) | (1 066) | (2 211) | (1 158) | 1 053 | -91% | (3 705) |
| NET INCREASE/ (DECREASE) IN CASH HELD | | | - | (14 099) | (13 649) | 27 842 | 37 944 | 33 557 | | | (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 | | 54 275 | 48 511 | | | | 2 681 |

NC452 Ga-Segonyana - Supporting Table SC1 Material variance explanations - M09 March

| Ref | Description | Variance | Reasons for material deviations | Remedial or corrective steps/remarks |
|-----|---------------------------------------|----------|--|---|
| | R thousands | | | |
| 1 | Revenue By Source | | | |
| | Property Rates | (679) | Over Projected | No Remedial Steps required |
| | | - | | |
| | Service charges - electricity revenue | (7 480) | Seasonal Fluctuation | No Remedial Steps required |
| | Service charges - water revenue | 1 316 | Over Collection | No Remedial Steps required |
| | | | | |
| | Service charges - sanitation revenue | 75 | On target | No Remedial Steps required |
| | Service charges - refuse revenue | (681) | On target | No Remedial Steps required |
| | Rental of facilities and equipment | (145) | Low Demand | No Remedial Steps required |
| | Interest earned - outstanding debtors | 219 | Over collection | No Remedial Steps required |
| | Fines | (335) | Less traffic fines collected | No Remedial Steps required |
| | Licences and permits | (131) | On target | No Remedial Steps required |
| | Transfers recognised - operational | (4 360) | Under Collection | No Remedial Steps required |
| | Other revenue | (4 262) | Uder Collection | No Remedial Steps required |
| 2 | Expenditure By Type | | | |
| | Employee related costs | 1 900 | 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 | 85 | Below Target | |
| | Bulk purchases | 604 | Underspending due to Seasonal Fluctuation | |
| | Contracted services | (226) | Under spending | Department to ensure budget is not exceeded. |
| | Other expenditure | (3 830) | Under spending | |
| 3 | Capital Expenditure | | | |
| | Capital Projects in total | (7 286) | 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 | (10 198) | Under collection | No Remedial Steps required |
| | Government - operating | 614 | Over collection due to housing grants | No Remedial Steps required |
| | Suppliers and employees | 18 975 | Over-spending | Department to ensure budget is not exceeded. |
| 6 | Measureable performance | | | |
| 7 | Municipal Entities | | | |

NC452 Ga-Segonyana - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

| 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 | |
| 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 | | | | 0 |
| Auditor General | 0800 | | | | | | | | | - |
| Other | 0900 | | | | | | | | | - |
| Total By Customer Type | 1000 | - | - | - | - | 0 | - | - | - | 0 |

NC452 Ga-Segonyana - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

| 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 | 25 311 | 96 367 | 96 367 | - | | 98 526 |
| Local Government Equitable Share | | | 86 992 | 86 992 | 23 561 | 84 833 | 84 833 | - | | 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 | 1 750 | 7 000 | 7 000 | - | | 7 000 |
| EPWP Incentive | | | 1 000 | 1 000 | - | 1 000 | 1 000 | - | | 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 | - | 1 228 | 1 228 | - | | 1 228 |
| Library | 4 | | 1 228 | 1 228 | - | 1 228 | 1 228 | - | | 1 228 |
| District Municipality: | | - | - | - | - | - | - | - | | - |
| [insert description] | | | | | | | | - | | |
| Other grant providers: | | - | - | 2 516 | - | 791 | 791 | - | | - |
| ACIP WATER | | | | 1 583 | | | | - | | |
| HOUSING | | | | 933 | - | 791 | 791 | - | | |
| Total Operating Transfers and Grants | 5 | - | 99 754 | 103 333 | 25 311 | 98 386 | 98 386 | - | | 99 754 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | - | 95 197 | 96 911 | 18 774 | 86 293 | 86 293 | - | | 95 197 |
| Municipal Infrastructure Grant (MIG) | | | 51 027 | 52 628 | 8 201 | 51 027 | 51 027 | - | | 51 027 |
| Regional Bulk Infrastructure | | | 30 000 | 30 114 | 7 031 | 21 096 | 21 096 | - | | 30 000 |
| Rural Households Infrastructure | | | | | | | | - | | |
| Municipal Water Infrastructure Grant | | | 14 170 | 14 170 | 3 542 | 14 170 | 14 170 | - | | 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 | 18 774 | 86 293 | 86 293 | - | | 95 197 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5 | - | 194 951 | 200 245 | 44 085 | 184 679 | 184 679 | - | | 194 951 |

NC452 Ga-Segonyana - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

| 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 | 25 055 | 88 971 | 89 543 | (571) | -0.6% | 98 526 |
| Local Government Equitable Share | | | 86 992 | 86 992 | 23 561 | 84 833 | 84 833 | - | | 86 992 |
| Finance Management | | | 1 600 | 1 600 | 550 | 1 283 | 1 283 | - | | 1 600 |
| Municipal Systems Improvement | | | 934 | 1 402 | - | 225 | 251 | (25) | -10.1% | 934 |
| Water Services Operating Subsidy | | | 7 000 | 7 596 | 344 | 1 663 | 2 210 | (546) | -24.7% | 7 000 |
| EPWP Incentive | | | 1 000 | 1 000 | 600 | 966 | 966 | - | | 1 000 |
| Integrated National Electrification Programme | | | 1 000 | 1 000 | | | | - | | 1 000 |
| Other transfers and grants [insert description] | | | | | | | | - | | 1 000 |
| Provincial Government: | | - | 1 228 | 1 228 | 106 | 1 038 | 1 038 | - | | 1 228 |
| | | | | | | | | - | | |
| | | | | | | | | - | | |
| Library | | | 1 228 | 1 228 | 106 | 1 038 | 1 038 | - | | 1 228 |
| District Municipality: | | - | - | - | - | - | - | - | | - |
| [insert description] | | | | | | | | - | | |
| Other grant providers: | | - | - | 3 700 | 1 | 2 255 | 2 255 | - | | - |
| ACIP WATER | | | | 1 583 | - | 1 321 | 1 321 | - | | |
| Kgotsopula Nala | | | | | 1 | 1 | 1 | - | | |
| HOUSING | | | | 2 118 | - | 933 | 933 | - | | |
| Total operating expenditure of Transfers and Grants: | | - | 99 754 | 104 518 | 25 162 | 92 264 | 92 836 | (571) | -0.6% | 99 754 |
| Capital expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | - | 95 197 | 97 028 | 6 532 | 54 689 | 48 157 | 6 532 | 13.6% | 95 197 |
| Municipal Infrastructure Grant (MIG) | | | 51 027 | 52 628 | 2 626 | 27 786 | 25 160 | 2 626 | 10.4% | 51 027 |
| Regional Bulk Infrastructure | | | 30 000 | 48 | 1 367 | 15 326 | 13 959 | 1 367 | 9.8% | 30 000 |
| Rural Households Infrastructure | | | | 30 114 | - | 765 | 765 | - | | |
| Amogelang childhood | | | | 69 | - | 69 | 69 | - | | |
| Water Sanitation | | | | | 0 | 0 | 0 | - | | |
| Municipal Water Infrastructure Grant | | | 14 170 | 14 170 | 2 539 | 10 743 | 8 204 | 2 539 | 31.0% | 14 170 |
| Provincial Government: | | - | - | - | - | - | - | - | | - |
| | | | | | | | | - | | |
| District Municipality: | | - | - | - | - | - | - | - | | - |
| | | | | | | | | - | | |
| Other grant providers: | | - | - | - | - | - | - | - | | - |
| | | | | | | | | - | | |
| Total capital expenditure of Transfers and Grants | | - | 95 197 | 97 028 | 6 532 | 54 689 | 48 157 | 6 532 | 13.6% | 95 197 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | - | 194 951 | 201 546 | 31 694 | 146 953 | 140 993 | 5 960 | 4.2% | 194 951 |

NC452 Ga-Segonyana - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M09 March

| 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 | 571 | 621 | 443 | 41.6% |
| Local Government Equitable Share | | | | | - | |
| Finance Management | | | | | - | |
| Municipal Systems Improvement | | 468 | 25 | 25 | 443 | 94.6% |
| Water Services Operating Subsidy | | 596 | 546 | 596 | (0) | 0.0% |
| 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 | 571 | 621 | 443 | 41.6% |
| Capital expenditure of Approved Roll-overs | | | | | | |
| National Government: | | 1 601 | - | 1 601 | - | |
| Municipal Infrastructure Grant (MIG) | | 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 | - | |
| TOTAL EXPENDITURE OF APPROVED ROLL-OVERS | | 2 665 | 571 | 2 222 | 443 | 16.6% |

NC452 Ga-Segonyana - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

| 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 | 358 | 2 844 | 2 401 | 443 | 18% | 4 163 |
| Pension and UIF Contributions | | | 427 | 544 | 32 | 288 | 314 | (26) | -8% | 544 |
| Medical Aid Contributions | | | 211 | 194 | 18 | 159 | 112 | 47 | 42% | 194 |
| Motor Vehicle Allowance | | | 1 182 | 1 247 | 98 | 878 | 719 | 159 | 22% | 1 247 |
| Cellphone Allowance | | | 325 | 608 | 43 | 391 | 351 | 41 | 12% | 608 |
| Housing Allowances | | | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | | 10 | - | - | 66 | - | 66 | #DIV/0! | - |
| Sub Total - Councillors | | | 6 612 | 6 757 | 549 | 4 627 | 3 897 | 730 | 19% | 6 757 |
| % increase | 4 | | #DIV/0! | #DIV/0! | | | | | | #DIV/0! |
| Senior Managers of the Municipality | | | | | | | | | | |
| Basic Salaries and Wages | | | 3 358 | 3 358 | 291 | 2 619 | 1 945 | 674 | 35% | 3 358 |
| Pension and UIF Contributions | | | 369 | 369 | 31 | 330 | 214 | 116 | 54% | 369 |
| Medical Aid Contributions | | | 109 | 109 | 9 | 111 | 63 | 48 | 76% | 109 |
| Overtime | | | - | - | - | - | - | - | - | - |
| Performance Bonus | | | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | | | 647 | 647 | 62 | 557 | 375 | 183 | 49% | 647 |
| Cellphone Allowance | | | 76 | 76 | 7 | 61 | 44 | 17 | 39% | 76 |
| Housing Allowances | | | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | | 217 | 217 | 18 | 20 | 126 | (106) | -84% | 217 |
| Payments in lieu of leave | | | - | - | - | - | - | - | - | - |
| Long service awards | | | - | - | - | - | - | - | - | - |
| Post-retirement benefit obligations | | | - | - | - | - | - | - | - | - |
| Sub Total - Senior Managers of Municipality | | | 4 777 | 4 777 | 418 | 3 698 | 2 767 | 931 | 34% | 4 777 |
| % increase | 4 | | #DIV/0! | #DIV/0! | | | | | | #DIV/0! |
| Other Municipal Staff | | | | | | | | | | |
| Basic Salaries and Wages | | | 51 066 | 50 011 | 4 864 | 39 788 | 28 967 | 10 821 | 37% | 50 011 |
| Pension and UIF Contributions | | | 9 677 | 11 246 | 663 | 5 402 | 6 514 | (1 111) | -17% | 11 246 |
| Medical Aid Contributions | | | 4 690 | 5 494 | 315 | 2 307 | 3 182 | (875) | -27% | 5 494 |
| Overtime | | | 1 671 | 1 152 | 453 | 5 901 | 667 | 5 234 | 785% | 1 152 |
| Performance Bonus | | | 2 | 2 | - | - | 1 | (1) | -100% | 2 |
| Motor Vehicle Allowance | | | 1 678 | 1 575 | 129 | 785 | 912 | (127) | -14% | 1 575 |
| Cellphone Allowance | | | 237 | 253 | 16 | 199 | 147 | 53 | 36% | 253 |
| Housing Allowances | | | 2 873 | 3 185 | 210 | 1 852 | 1 845 | 7 | 0% | 3 185 |
| Other benefits and allowances | | | 7 724 | 2 772 | 467 | 6 243 | 1 606 | 4 637 | 289% | 2 772 |
| Payments in lieu of leave | | | 1 281 | 1 689 | - | - | 978 | (978) | -100% | 1 689 |
| Long service awards | | | 18 | (38) | - | 33 | (22) | 54 | -250% | (38) |
| Post-retirement benefit obligations | | | - | - | - | - | - | - | - | - |
| Sub Total - Other Municipal Staff | | | 80 916 | 77 341 | 7 117 | 62 510 | 44 796 | 17 714 | 40% | 77 341 |
| % increase | 4 | | #DIV/0! | #DIV/0! | | | | | | #DIV/0! |
| Total Parent Municipality | | | 92 304 | 88 875 | 8 083 | 70 835 | 51 460 | 19 375 | 38% | 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 | 8 083 | 70 835 | 51 460 | 19 375 | 38% | 88 875 |
| % increase | 4 | | #DIV/0! | #DIV/0! | | | | | | #DIV/0! |
| TOTAL MANAGERS AND STAFF | | | 85 693 | 82 118 | 7 535 | 66 208 | 47 563 | 18 645 | 39% | 82 118 |

NC452 Ga-Segonyana - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

| 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 | | 1 672 | 54 925 | 88 845 | 33 921 | 38.2% | 43% |
| March | | 9 653 | | 6 575 | 61 499 | 98 498 | 36 999 | 37.6% | 48% |
| April | | 11 583 | | | | 110 082 | - | | |
| May | | 10 721 | | | | 120 803 | - | | |
| June | | 7 902 | | | | 128 705 | - | | |
| Total Capital expenditure | - | 128 705 | - | 61 499 | | | | | |

NC452 Ga-Segonyana - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March

| 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 | 6 408 | 59 398 | 59 398 | - | | 120 712 |
| Roads, Pavements & Bridges | | - | 15 637 | 15 058 | 280 | 14 203 | 14 203 | - | | 15 058 |
| Storm water | | | 15 637 | 15 058 | 280 | 14 203 | 14 203 | - | | 15 058 |
| Infrastructure - Electricity | | - | 1 000 | - | - | - | - | - | | - |
| Generation | | | | | | | | | | |
| Transmission & Reticulation | | | 1 000 | | | | | | | |
| Street Lighting | | | | | | | | | | |
| Infrastructure - Water | | - | 97 078 | 86 637 | 6 094 | 38 390 | 38 390 | - | | 86 637 |
| Dams & Reservoirs | | | | | | | | | | |
| Water purification | | | | | | | | | | |
| Reticulation | | | 97 078 | 86 637 | 6 094 | 38 390 | 38 390 | - | | 86 637 |
| Infrastructure - Sanitation | | - | - | 11 748 | 34 | 1 165 | 1 165 | - | | 11 748 |
| Reticulation | | | | | | | | | | |
| Sewerage purification | | | | 11 748 | 34 | 1 165 | 1 165 | - | | 11 748 |
| Infrastructure - Other | | - | 5 716 | 7 270 | - | 5 639 | 5 639 | - | | 7 270 |
| Waste Management | | | | | | | | | | |
| Transportation | | | | | | | | | | |
| Gas | | | | | | | | | | |
| Other | | | 5 716 | 7 270 | - | 5 639 | 5 639 | - | | 7 270 |
| Community | | - | 181 | 1 169 | - | 496 | 496 | - | | 1 169 |
| Parks & gardens | | | | | | | | | | |
| Sportsfields & stadia | | | | | | | | | | |
| Swimming pools | | | | | | | | | | |
| Community halls | | | 181 | 1 169 | - | 496 | 496 | - | | 1 169 |
| 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 | | - | 5 387 | 2 782 | 167 | 1 887 | 1 887 | - | | 2 782 |
| General vehicles | | | | | | | | | | |
| Specialised vehicles | | - | - | - | - | - | - | - | | - |
| Plant & equipment | | | 1 401 | 91 | 41 | 49 | 49 | - | | 91 |
| Computers - hardware/equipment | | | | | | | | | | |
| Furniture and other office equipment | | | 3 886 | 2 691 | 126 | 1 838 | 1 838 | - | | 2 691 |
| Abattoirs | | | | | | | | | | |
| Markets | | | | | | | | | | |
| Civic Land and Buildings | | | | | | | | | | |
| Other Buildings | | | 100 | - | - | - | - | - | | - |
| 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 new assets | 1 | - | 125 000 | 124 663 | 6 575 | 61 780 | 61 780 | - | | 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 - M09 March

| 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 | | | | | | | | | | |
| <u>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</u> | | | | | | | | | | |
| 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 | | - | 3 705 | 3 705 | - | - | 1 993 | 1 993 | 100.0% | 3 705 |
| General vehicles | | - | 3 705 | 3 705 | - | - | 1 993 | 1 993 | 100.0% | 3 705 |
| Specialised vehicles | | - | - | - | - | - | - | - | - | - |
| Plant & equipment | | - | - | - | - | - | - | - | - | - |
| Computers - hardware/equipment | | - | - | - | - | - | - | - | - | - |
| Furniture and other office equipment | | - | - | - | - | - | - | - | - | - |
| Abattoirs | | - | - | - | - | - | - | - | - | - |
| Markets | | - | - | - | - | - | - | - | - | - |
| Civic Land and Buildings | | - | - | - | - | - | - | - | - | - |
| Other Buildings | | - | - | - | - | - | - | - | - | - |
| Other Land | | - | - | - | - | - | - | - | - | - |
| Surplus Assets - (Investment or Inventory) | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| 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 | - | - | 1 993 | 1 993 | 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

0 -5 293 101

NC452 Ga-Segonyana - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March

| 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 | | | | | | | | | | |
| Depreciation by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | - | 29 632 | - | - | - | 14 816 | 14 816 | 100.0% | 29 632 |
| Infrastructure - Road transport | | - | 6 815 | - | - | - | 3 408 | 3 408 | 100.0% | 6 815 |
| Roads, Pavements & Bridges | | - | 6 815 | - | - | - | 3 408 | 3 408 | 100.0% | 6 815 |
| Storm water | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Electricity | | - | 6 186 | - | - | - | 3 093 | 3 093 | 100.0% | 6 186 |
| Generation | | - | - | - | - | - | - | - | - | - |
| Transmission & Reticulation | | - | 5 186 | - | - | - | 2 593 | 2 593 | 100.0% | 5 186 |
| Street Lighting | | - | 1 000 | - | - | - | 500 | 500 | 100.0% | 1 000 |
| Infrastructure - Water | | - | 12 251 | - | - | - | 6 125 | 6 125 | 100.0% | 12 251 |
| Dams & Reservoirs | | - | - | - | - | - | - | - | - | - |
| Water purification | | - | 3 000 | - | - | - | 1 500 | 1 500 | 100.0% | 3 000 |
| Reticulation | | - | 9 251 | - | - | - | 4 625 | 4 625 | 100.0% | 9 251 |
| Infrastructure - Sanitation | | - | 36 | - | - | - | 18 | 18 | 100.0% | 36 |
| Reticulation | | - | - | - | - | - | - | - | - | - |
| Sewerage purification | | - | 36 | - | - | - | 18 | 18 | 100.0% | 36 |
| Infrastructure - Other | | - | 4 344 | - | - | - | 2 172 | 2 172 | 100.0% | 4 344 |
| Waste Management | | - | 2 944 | - | - | - | 1 472 | 1 472 | 100.0% | 2 944 |
| Transportation | | - | - | - | - | - | - | - | - | - |
| Gas | | - | - | - | - | - | - | - | - | - |
| Other | | - | 1 400 | - | - | - | 700 | 700 | 100.0% | 1 400 |
| Community | | - | 543 | - | - | - | 272 | 272 | 100.0% | 543 |
| Parks & gardens | | - | 40 | - | - | - | 20 | 20 | 100.0% | 40 |
| Sportsfields & stadia | | - | 57 | - | - | - | 29 | 29 | 100.0% | 57 |
| Swimming pools | | - | - | - | - | - | - | - | - | - |
| Community halls | | - | - | - | - | - | - | - | - | - |
| Libraries | | - | 128 | - | - | - | 64 | 64 | 100.0% | 128 |
| Recreational facilities | | - | - | - | - | - | - | - | - | - |
| Fire, safety & emergency | | - | 302 | - | - | - | 151 | 151 | 100.0% | 302 |
| Security and policing | | - | - | - | - | - | - | - | - | - |
| Buses | | - | - | - | - | - | - | - | - | - |
| Clinics | | - | 15 | - | - | - | 8 | 8 | 100.0% | 15 |
| Museums & Art Galleries | | - | - | - | - | - | - | - | - | - |
| Cemeteries | | - | - | - | - | - | - | - | - | - |
| Social rental housing | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Heritage assets | | - | - | - | - | - | - | - | - | - |
| Buildings | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - |
| Housing development | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Other assets | | - | 7 464 | - | - | - | 3 732 | 3 732 | 100.0% | 7 464 |
| General vehicles | | - | 1 500 | - | - | - | 750 | 750 | 100.0% | 1 500 |
| Specialised vehicles | | - | 5 500 | - | - | - | 2 750 | 2 750 | 100.0% | 5 500 |
| Plant & equipment | | - | 347 | - | - | - | 173 | 173 | 100.0% | 347 |
| Computers - hardware/equipment | | - | 14 | - | - | - | 7 | 7 | 100.0% | 14 |
| Furniture and other office equipment | | - | 104 | - | - | - | 52 | 52 | 100.0% | 104 |
| 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 Depreciation | | - | 37 640 | - | - | - | 18 820 | 18 820 | 100.0% | 37 640 |
| Specialised vehicles | | - | 5 500 | - | - | - | 2 750 | 2 750 | 0 | 5 500 |
| Refuse | | - | - | - | - | - | - | - | - | - |
| Fire | | - | - | - | - | - | - | - | - | - |
| Conservancy | | - | 5 500 | - | - | - | 2 750 | 2 750 | 0 | 5 500 |
| Ambulances | | - | - | - | - | - | - | - | - | - |



Ga-Segonyana

MUNISIPALITEIT • MUNICIPALITY • MASEPALA

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QUALITY CERTIFICATE

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

- The monthly budget statement

For the month of MARCH 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 2015/04/14