



**GASEGONYANA MONTHLY BUDGET STATEMENT**  
**February 2020**

**TO: MUNCIPAL MANAGER**

**COUNCIL**

**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED  
31January2020(MONTHLY BUDGET STATEMENT - 2019/20 FINANCIAL YEAR**

**1. PURPOSE**

To comply with section 71 of the MFMA, by providing a monthly statement on the implementation of the budget and the financial state of affairs for the municipality to the Mayor, as legislated.

**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 **29 February 2020**, ten working days reporting limit expires on the 13<sup>th</sup> March 2020.

**3. REPORT FOR THE PERIOD ENDING 29 February 2020**

This report is based on financial information as at **29 February 2020** and available at the time of preparation. All variances are calculated against the approved budget figures

The actual year to date revenue for the period **R297 736mil** is more than the year to date target of **R269 454mil** by **10.50%** and the actual year to date expenditure is **R278 402 mil**, which is at **63.29%**.

The Capital actual expenditure to date is **54.93% (R95 120mil)**.

The CFS report for the period ending **29 February 2020** indicates a closing balance (cash and cash equivalents) of **R33 755million**

**4. 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 Mayor with the "In Year" report for **February** 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.

• 5. REPORT FOR THE PERIOD ENDING 29FEBRUARY 2020

5.1 The Statement of Financial Performance

NC452 Ga-Segonyana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

Description	Ref	2018/19		Budget Year 2019/20					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>R thousands</b>									
<b>Revenue By Source</b>									
Property rates		39 452	47 525	47 525	2 266	39 124	28 820	10 304	36%
Service charges - electricity revenue		91 571	103 665	113 665	8 649	74 742	63 630	11 112	17%
Service charges - water revenue		21 676	25 877	25 877	2 080	15 461	14 385	1 076	7%
Service charges - sanitation revenue		13 351	11 938	11 938	1 245	9 275	6 337	2 938	46%
Service charges - refuse revenue		13 314	10 000	10 000	735	5 923	4 664	1 259	27%
Rental of facilities and equipment		1 629	1 764	1 785	283	1 277	905	372	41%
Interest earned - external investments		2 156	3 200	3 200	360	2 353	2 425	(72)	-3%
Interest earned - outstanding debtors		5 617	7 000	7 000	635	5 269	4 177	1 093	26%
Dividends received		-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 120	4 202	3 007	17	437	478	(42)	-9%
Licences and permits		5 414	1 927	2 733	210	2 050	1 558	492	32%
Agency services		-	-	-	-	-	-	-	-
Transfers and subsidies		140 870	177 219	180 595	450	137 063	137 288	(225)	0%
Other revenue		3 228	29 078	10 243	426	4 762	4 787	(25)	-1%
Gains on disposal of PPE		-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>339 399</b>	<b>423 395</b>	<b>417 568</b>	<b>17 357</b>	<b>297 736</b>	<b>269 454</b>	<b>28 282</b>	<b>10%</b>
<b>Expenditure By Type</b>									
Employee related costs		111 672	144 826	133 613	10 172	86 313	93 152	(6 839)	-7%
Remuneration of councillors		9 494	9 042	9 042	800	6 299	5 845	455	8%
Debt impairment		616	1 025	23 402	315	414	433	(18)	-4%
Depreciation & asset impairment		54 440	40 953	40 953	4 891	41 188	29 016	12 172	42%
Finance charges		7 426	5 987	5 987	204	2 788	2 825	(36)	-1%
Bulk purchases		99 088	111 300	111 300	8 083	75 504	68 388	7 116	10%
Other materials		10 344	15 652	17 779	1 608	6 826	9 438	(2 612)	-28%
Contracted services		44 812	48 519	49 169	2 345	34 461	30 262	4 199	14%
Transfers and subsidies		-	60	60	2	15	21	(6)	-29%
Other expenditure		20 957	40 671	48 574	2 524	24 537	26 824	(2 287)	-9%
Loss on disposal of PPE		-	-	-	-	56	56	-	-
<b>Total Expenditure</b>		<b>358 847</b>	<b>418 034</b>	<b>439 879</b>	<b>30 943</b>	<b>278 402</b>	<b>266 259</b>	<b>12 143</b>	<b>5%</b>
<b>Surplus/(Deficit)</b>		<b>(19 449)</b>	<b>5 361</b>	<b>(22 311)</b>	<b>(13 586)</b>	<b>19 335</b>	<b>3 195</b>	<b>16 139</b>	<b>0</b>
Transfers and subsidies - capital (financial, disbursements)		91 676	188 261	206 604	13 566	102 212	119 332	(17 120)	(0)
(National / Provincial and District)		-	-	-	-	-	-	-	-
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>72 227</b>	<b>193 622</b>	<b>184 293</b>	<b>(20)</b>	<b>121 546</b>	<b>122 527</b>		
Taxation		-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>72 227</b>	<b>193 622</b>	<b>184 293</b>	<b>(20)</b>	<b>121 546</b>	<b>122 527</b>		
Attributable to minorities		-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>72 227</b>	<b>193 622</b>	<b>184 293</b>	<b>(20)</b>	<b>121 546</b>	<b>122 527</b>		
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>72 227</b>	<b>193 622</b>	<b>184 293</b>	<b>(20)</b>	<b>121 546</b>	<b>122 527</b>		

The Major Operating Revenue variances against the budget are:

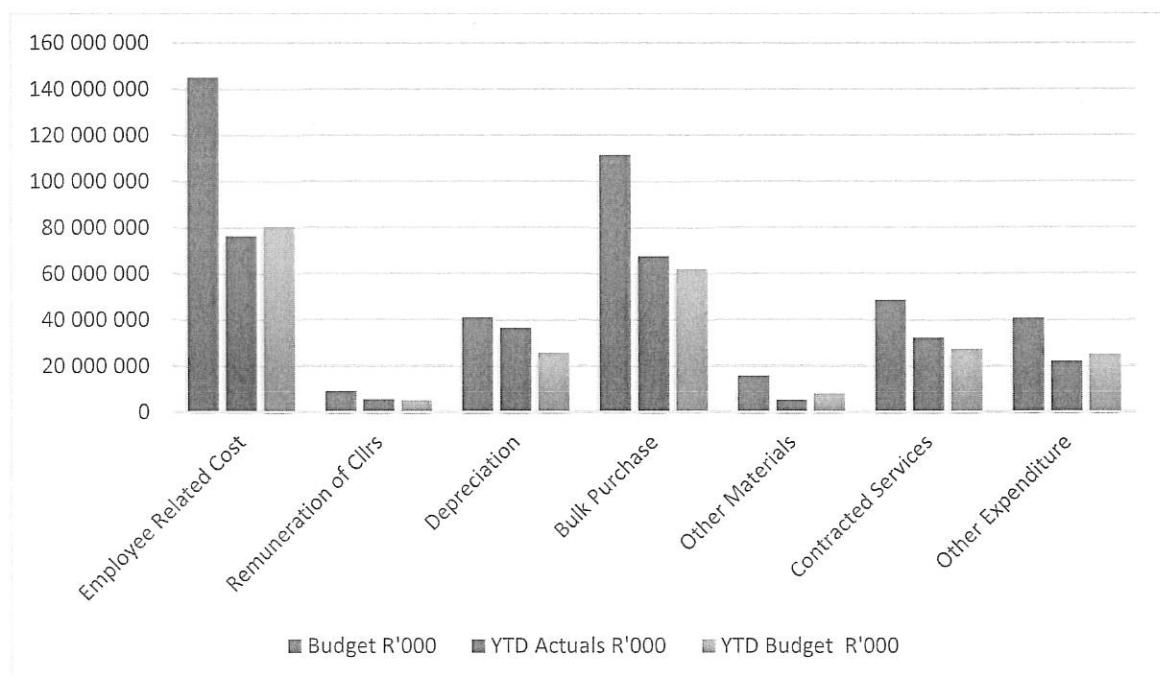
- Property rates -Favorable variance of R10 304mil due to over projection of yearly billing
- Electricity revenue –Favorable variance of R11 112mi due to seasonal fluctuations
- Water revenue –Favorable Variance of R1 076mil
- Sanitation revenue -Favorable variance of R2 938mil
- Refuse revenue –Favorable variance of R1 259mil
- Rental of Facilities and equipment - Favorable variance of R0 372mil due to high demand.
- Interest earned–External Investment Unfavorable variance of R0 072 mil due to less money in the call account

- Interest earned - Outstanding debtors -Favorable variance of R1 093mil due to the under-projection on the interest revenue.
- Fines - Unfavorable variance of R0 042mil
- License and Permits - Favorable variance of R0 492mil
- Transfer Recognized Operational -Unfavorable variance of R0 225mil due to non-alignment of projections on the National Treasury payment schedule which is only available after the approval of the MTREF  
For Breakdown please refer to Annexure A Table SC7(1)
- Other Revenue – Unfavorable variance of R0 025mil.

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

- Employee Related Costs - Favorable variance of R6 839mil.Due to unfilled Vacant Position.
- Remuneration of Councilors –Unfavorable variance of R 0 455
- Depreciation - It will be provided for annually as part of year-end procedures.
- Bulk Purchases -Unfavorable variance of R7 116mil due under-projection of July invoices.
- Other Materials – Favorable variance of R2 612mil is as a result of cost containment measures put in place.
- Contracted Services - Unfavorable variance of R4 199mil is due to under-projection.
- Other Expenditure -Favorable variance of R2 287mil.is as a result of cost containment measures put in place

OPERATION EXPENDITURE BY TYPE



## 5.2 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 54.93% (**R95 120mil**).

The Summary Report indicates the following:

**NC452 Ga-Segonyana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08 February**

Vote Description	Ref	2018/19		Budget Year 2019/20						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Capital Expenditure - Functional Classification</b>										
<i>Governance and administration</i>		632	2 074	1 540	—	808	767	41	5%	—
Executive and council		—	—	—	—	—	—	—	—	—
Finance and administration		632	2 074	1 540	—	808	767	41	5%	—
Internal audit		—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		2 505	9 443	8 794	1 026	5 675	4 954	721	15%	—
Community and social services		2 505	1 898	1 155	180	790	610	180	29%	—
Sport and recreation		—	7 545	7 638	846	4 885	4 344	542	12%	—
Public safety		—	—	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		36 798	32 121	34 339	1 178	18 627	20 240	(1 613)	-8%	—
Planning and development		6 891	180	50	—	—	65	(65)	-100%	—
Road transport		29 908	31 941	34 289	1 178	18 627	20 175	(1 548)	-8%	—
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		46 864	137 360	128 548	7 468	70 010	93 371	(23 361)	-25%	—
Energy sources		4 816	41 360	32 224	252	26 221	31 828	(5 607)	-18%	—
Water management		42 048	94 474	91 831	7 216	40 731	60 631	(19 901)	-33%	—
Waste water management		—	1 526	4 493	—	3 059	912	2 146	235%	—
Waste management		—	—	—	—	—	—	—	—	—
<i>Other</i>		—	—	—	—	—	—	—	—	—
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>86 800</b>	<b>180 998</b>	<b>173 221</b>	<b>9 672</b>	<b>95 120</b>	<b>119 332</b>	<b>(24 212)</b>	<b>-20%</b>	<b>—</b>
<b>Funded by:</b>										
National Government		52 443	175 944	167 532	9 672	95 120	119 332	(24 212)	-20%	—
Provincial Government		(410)	—	—	—	—	—	—	—	—
District Municipality		—	—	—	—	—	—	—	—	—
Other transfers and grants		—	—	—	—	—	—	—	—	—
<i>Transfers recognised - capital</i>		52 033	175 944	167 532	9 672	95 120	119 332	(24 212)	-20%	—
Borrowing	6	—	—	—	—	—	—	—	—	—
Internally generated funds		—	5 054	5 689	—	—	—	—	—	—
<b>Total Capital Funding</b>		<b>52 033</b>	<b>180 998</b>	<b>173 221</b>	<b>9 672</b>	<b>95 120</b>	<b>119 332</b>	<b>(24 212)</b>	<b>-20%</b>	<b>—</b>

The Major Capital Expenditure variances against budget are:

- Energy -Favorable variance of R5 607 due to under-projection.
- Finance and Admin - Unfavorable of R0 041is as a result of cost containment measures put in place.
- Sports and Recreational - Unfavorable of R0 542 due to quarterly under projection
- Roads- Unfavorable of R1 548 due to quarterly under projection
- Water Management –Favorable of R19 901mil

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

The CFS report for the period ending **29 February 2020** indicates a closing balance (cash and cash equivalents) of **R33 755million** which comprises of the following:

- Bank balance and cash R16 605million (Main Acc)
- Bank balance and cash R0 072million (Money on Call Acc)
- Bank balance and cash R15 951million (TOA Acc)
- Bank balance and cash R1 127million (TTS Acc)

### **5.4 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 **29 February 2020** amounts to R137 695mil (Government: R16 878mil, Business: R26 210mil, Households: R80 972mil and Other: R13 635mil).

For Breakdown please refer to Table SC3

## **6. FINANCIAL IMPLICATIONS**

The report for the period ending 29February 2020 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.

## **ANNEXURE B**

Main Tables	Consolidated Monthly Budget Statements
C1-Sum	Summary
C2-FinPer Sc	Financial Performance(standard classification)
C3 -FinPer V Municipal Vote)	Financial Performance(Revenue and Expenditure by
C4-FinPer RE	Financial Performance(Revenue and Expenditure
C5-Capex	Capital Expenditure
C6-FinPos	Financial Position
C7-Cflow	Cash Flow
Supporting Tables	
SC1	Material variance explanations
SC3	Aged Debtors
SC4	Aged Creditors
SC6	Transfer and grants Receipts
SC7	Transfer and grants Expenditure
SC8	Councilors and Staff Benefits
SC9	Actual and revised targets for cash receipts
SC12	Capital Expenditure Trend
SC13a	Capex on new assets by assets classification
SC13b	Capex on renewal of existing assets
SC13c	Expenditure on repairs and maintenance
SC13d	Depreciation by assets classification

NC452 Ga-Segonyana - Table C1 Monthly Budget Statement Summary - M08 February

Description	2018/19		Budget Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	39 452	47 525	47 525	2 266	39 124	28 820	10 304	36%	-
Service charges	139 913	151 480	161 480	12 709	105 401	89 016	16 385	18%	-
Investment revenue	2 156	3 200	3 200	360	2 353	2 425	(72)	-3%	-
Transfers and subsidies	140 870	177 219	180 595	450	137 063	137 288	(225)	-0%	-
Other own revenue	17 008	43 971	24 768	1 572	13 795	11 905	1 890	16%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>339 399</b>	<b>423 395</b>	<b>417 568</b>	<b>17 357</b>	<b>297 736</b>	<b>269 454</b>	<b>28 282</b>	<b>10%</b>	<b>-</b>
Employee costs	111 672	144 826	133 613	10 172	86 313	93 152	(6 839)	-7%	-
Remuneration of Councillors	9 494	9 042	9 042	800	6 299	5 845	455	8%	-
Depreciation & asset impairment	54 440	40 953	40 953	4 891	41 188	29 016	12 172	42%	-
Finance charges	7 426	5 987	5 987	204	2 788	2 825	(36)	-1%	-
Materials and bulk purchases	109 431	126 953	129 080	9 691	82 330	77 826	4 504	6%	-
Transfers and subsidies	-	60	60	2	15	21	(6)	-29%	-
Other expenditure	66 385	90 214	121 145	5 184	59 468	57 574	1 894	3%	-
<b>Total Expenditure</b>	<b>358 847</b>	<b>418 034</b>	<b>439 879</b>	<b>30 943</b>	<b>278 402</b>	<b>266 259</b>	<b>12 143</b>	<b>5%</b>	<b>-</b>
<b>Surplus/(Deficit)</b>	<b>(19 449)</b>	<b>5 361</b>	<b>(22 311)</b>	<b>(13 586)</b>	<b>19 335</b>	<b>3 195</b>	<b>16 139</b>	<b>505%</b>	<b>-</b>
Transfers and subsidies - capital (monetary alloc	91 676	188 261	206 604	13 566	102 212	119 332	(17 120)	-14%	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>72 227</b>	<b>193 622</b>	<b>184 293</b>	<b>(20)</b>	<b>121 546</b>	<b>122 527</b>	<b>(981)</b>	<b>-1%</b>	<b>-</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>72 227</b>	<b>193 622</b>	<b>184 293</b>	<b>(20)</b>	<b>121 546</b>	<b>122 527</b>	<b>(981)</b>	<b>-1%</b>	<b>-</b>
<b>Capital expenditure &amp; funds sources</b>									
Capital expenditure	56 892	5 025	27 959	-	44 521	44 521	-	-	-
Capital transfers recognised	52 033	175 944	167 532	9 672	95 120	119 332	(24 212)	-20%	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	5 054	5 689	-	-	-	-	-	-
<b>Total sources of capital funds</b>	<b>52 033</b>	<b>180 998</b>	<b>173 221</b>	<b>9 672</b>	<b>95 120</b>	<b>119 332</b>	<b>(24 212)</b>	<b>-20%</b>	<b>-</b>
<b>Financial position</b>									
Total current assets	-	110 593	163 665		10 861 952				-
Total non current assets	-	1 446 812	1 492 400		#####				-
Total current liabilities	-	94 975	134 824		289 983				-
Total non current liabilities	-	15 061	66 131		3 156 871				-
Community wealth/Equity	-	1 448 988	1 455 109		#####				-
<b>Cash flows</b>									
Net cash from (used) operating	-	181 636	176 031	(15 427)	117 562	162 039	44 477	27%	-
Net cash from (used) investing	-	(180 998)	(132 619)	(7 250)	(81 899)	(76 384)	5 514	-7%	-
Net cash from (used) financing	-	(5 540)	(3 131)	(18)	(2 448)	(2 446)	1	-0%	-
<b>Cash/cash equivalents at the month/year end</b>	<b>-</b>	<b>3 598</b>	<b>40 831</b>	<b>-</b>	<b>33 755</b>	<b>83 759</b>	<b>50 004</b>	<b>60%</b>	<b>539</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 DYS</b>	<b>151-180 DYS</b>	<b>181 DYS-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	14 141	6 078	3 709	3 136	2 161	5 714	21 279	81 478	137 695
<b>Creditors Age Analysis</b>									
Total Creditors	24	74	394	12 078	-	-	-	-	12 570

NC452 Ga-Segonyana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 February

Description	Ref	2018/19		Budget Year 2019/20					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								
<b>Revenue - Functional</b>									
<i>Governance and administration</i>		59 560	177 068	174 410	3 698	63 441	63 441	-	-
Executive and council		5 886	13 186	13 186	-	5 120	5 120	-	-
Finance and administration		53 674	163 882	161 224	3 698	58 321	58 321	-	-
Internal audit		-	-	-	-	-	-	-	-
<i>Community and public safety</i>		15 394	40 319	33 755	1 383	12 214	12 214	-	-
Community and social services		6 946	6 072	4 745	3	1 751	1 751	-	-
Sport and recreation		730	10 682	11 074	1 123	6 572	6 572	-	-
Public safety		7 718	23 565	17 935	257	3 890	3 890	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		42 193	64 882	66 984	1 776	31 904	31 904	-	-
Planning and development		6 999	26 824	27 287	556	9 757	9 757	-	-
Road transport		35 134	37 441	39 075	1 221	21 910	21 910	-	-
Environmental protection		60	617	622	-	237	237	-	-
<i>Trading services</i>		313 825	615 991	678 607	24 013	287 872	287 872	-	-
Energy sources		144 506	343 096	369 697	8 620	141 726	141 726	-	-
Water management		94 009	167 668	201 001	13 413	85 726	85 726	-	-
Waste water management		37 150	42 383	44 049	1 245	35 747	35 747	-	-
Waste management		38 161	62 845	63 859	735	24 673	24 673	-	-
<i>Other</i>	4	355	78	93	-	27	27	-	-
<b>Total Revenue - Functional</b>	2	431 327	898 339	953 849	30 871	395 457	395 457	-	-
<b>Expenditure - Functional</b>									
<i>Governance and administration</i>		168 411	348 575	362 738	14 720	128 942	128 942	-	-
Executive and council		13 523	29 999	30 142	1 102	9 337	9 337	-	-
Finance and administration		154 888	318 576	332 596	13 618	119 604	119 604	-	-
Internal audit		-	-	-	-	-	-	-	-
<i>Community and public safety</i>		30 462	74 387	69 237	2 880	24 481	24 481	-	-
Community and social services		8 212	20 987	19 523	770	6 534	6 534	-	-
Sport and recreation		7 213	18 673	16 879	647	5 917	5 917	-	-
Public safety		15 038	34 728	32 835	1 463	12 030	12 030	-	-
Housing		-	-	-	-	-	-	-	-
Health		(1)	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		26 011	50 110	46 396	1 763	16 136	16 136	-	-
Planning and development		18 651	40 532	37 977	1 229	12 418	12 418	-	-
Road transport		7 202	9 184	8 023	522	3 577	3 577	-	-
Environmental protection		157	393	396	13	141	141	-	-
<i>Trading services</i>		141 846	273 055	594 978	11 498	108 029	108 029	-	-
Energy sources		88 985	196 419	503 493	7 496	68 614	68 614	-	-
Water management		28 938	32 825	38 439	2 536	19 539	19 539	-	-
Waste water management		11 014	15 328	20 370	287	9 955	9 955	-	-
Waste management		12 910	28 484	32 677	1 178	9 921	9 921	-	-
<i>Other</i>		-	100	105	-	1	1	-	-
<b>Total Expenditure - Functional</b>	3	366 730	746 227	1 073 455	30 861	277 589	277 589	-	-
Surplus/ (Deficit) for the year		64 597	152 112	(119 606)	10	117 868	117 868	-	-

NC452 Ga-Segonyana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

Description	Ref	2018/19		Budget Year 2019/20					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>R thousands</b>									
<b>Revenue By Source</b>									
Property rates		39 452	47 525	47 525	2 266	39 124	28 820	10 304	36% –
Service charges - electricity revenue		91 571	103 665	113 665	8 649	74 742	63 630	11 112	17% –
Service charges - water revenue		21 676	25 877	25 877	2 080	15 461	14 385	1 076	7% –
Service charges - sanitation revenue		13 351	11 938	11 938	1 245	9 275	6 337	2 938	46% –
Service charges - refuse revenue		13 314	10 000	10 000	735	5 923	4 664	1 259	27% –
Rental of facilities and equipment		1 629	1 764	1 785	283	1 277	905	372	41% –
Interest earned - external investments		2 156	3 200	3 200	360	2 353	2 425	(72)	-3% –
Interest earned - outstanding debtors		5 617	7 000	7 000	635	5 269	4 177	1 093	26% –
Dividends received		–	–	–	–	–	–	–	–
Fines, penalties and forfeits		1 120	4 202	3 007	17	437	478	(42)	-9% –
Licences and permits		5 414	1 927	2 733	210	2 050	1 558	492	32% –
Agency services		–	–	–	–	–	–	–	–
Transfers and subsidies		140 870	177 219	180 595	450	137 063	137 288	(225)	0% –
Other revenue		3 228	29 078	10 243	426	4 762	4 787	(25)	-1% –
Gains on disposal of PPE		–	–	–	–	–	–	–	–
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>339 399</b>	<b>423 395</b>	<b>417 568</b>	<b>17 357</b>	<b>297 736</b>	<b>269 454</b>	<b>28 282</b>	<b>10%</b> –
<b>Expenditure By Type</b>									
Employee related costs		111 672	144 826	133 613	10 172	86 313	93 152	(6 839)	-7% –
Remuneration of councillors		9 494	9 042	9 042	800	6 299	5 845	455	8% –
Debt impairment		616	1 025	23 402	315	414	433	(18)	-4% –
Depreciation & asset impairment		54 440	40 953	40 953	4 891	41 188	29 016	12 172	42% –
Finance charges		7 426	5 987	5 987	204	2 788	2 825	(36)	-1% –
Bulk purchases		99 088	111 300	111 300	8 083	75 504	68 388	7 116	10% –
Other materials		10 344	15 652	17 779	1 608	6 826	9 438	(2 612)	-28% –
Contracted services		44 812	48 519	49 169	2 345	34 461	30 262	4 199	14% –
Transfers and subsidies		–	60	60	2	15	21	(6)	-29% –
Other expenditure		20 957	40 671	48 574	2 524	24 537	26 824	(2 287)	-9% –
Loss on disposal of PPE		–	–	–	–	56	56	–	–
<b>Total Expenditure</b>		<b>358 847</b>	<b>418 034</b>	<b>439 879</b>	<b>30 943</b>	<b>278 402</b>	<b>266 259</b>	<b>12 143</b>	<b>5%</b> –
<b>Surplus/(Deficit)</b>		<b>(19 449)</b>	<b>5 361</b>	<b>(22 311)</b>	<b>(13 586)</b>	<b>19 335</b>	<b>3 195</b>	<b>16 139</b>	<b>0</b> –
Transfers and subsidies - capital (in-kind - all)		91 676	188 261	206 604	13 566	102 212	119 332	(17 120)	(0) –
(National / Provincial and District)		–	–	–	–	–	–	–	–
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>72 227</b>	<b>193 622</b>	<b>184 293</b>	<b>(20)</b>	<b>121 546</b>	<b>122 527</b>		
Taxation		–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after taxation</b>		<b>72 227</b>	<b>193 622</b>	<b>184 293</b>	<b>(20)</b>	<b>121 546</b>	<b>122 527</b>		
Attributable to minorities		–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) attributable to municipality</b>		<b>72 227</b>	<b>193 622</b>	<b>184 293</b>	<b>(20)</b>	<b>121 546</b>	<b>122 527</b>		
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>		<b>72 227</b>	<b>193 622</b>	<b>184 293</b>	<b>(20)</b>	<b>121 546</b>	<b>122 527</b>		

NC452 Ga-Segonyana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08  
February

Vote Description	Ref	2018/19		Budget Year 2019/20					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								
<u>Multi-Year expenditure appropriation</u>	2								
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMINISTRATION		-	-	-	-	-	-	-	-
Vote 3 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	-
Vote 4 - SPORTS & RECREATION		-	-	-	-	-	-	-	-
Vote 5 - PUBLIC SAFETY		-	-	-	-	-	-	-	-
Vote 6 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-
Vote 7 - ROAD TRANSPORT		-	-	-	-	-	-	-	-
Vote 8 - ENVIRONMENTAL PROTECTION		-	-	-	-	-	-	-	-
Vote 9 - ENERGY SOURCES		-	-	-	-	-	-	-	-
Vote 10 - WATER MANAGEMENT		-	-	-	-	-	-	-	-
Vote 11 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-
Vote 12 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-
Vote 13 - OTHER		-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-
<u>Single Year expenditure appropriation</u>	2								
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMINISTRATION		632	2 088	1 591	-	-	-	-	-
Vote 3 - COMMUNITY AND SOCIAL SERVICES		2 505	32	-	-	2 505	2 505	-	-
Vote 4 - SPORTS & RECREATION		-	295	250	-	-	-	-	-
Vote 5 - PUBLIC SAFETY		-	285	70	-	-	-	-	-
Vote 6 - PLANNING AND DEVELOPMENT		6 891	1 250	7 556	-	-	-	-	-
Vote 7 - ROAD TRANSPORT		-	-	-	-	-	-	-	-
Vote 8 - ENVIRONMENTAL PROTECTION		-	75	-	-	-	-	-	-
Vote 9 - ENERGY SOURCES		4 816	1 000	18 493	-	-	-	-	-
Vote 10 - WATER MANAGEMENT		42 048	-	-	-	42 016	42 016	-	-
Vote 11 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-
Vote 12 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-
Vote 13 - OTHER		-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	56 892	5 025	27 959	-	44 521	44 521	-	-
Total Capital Expenditure		56 892	5 025	27 959	-	44 521	44 521	-	-
<u>Capital Expenditure - Functional Classification</u>									
<i>Governance and administration</i>		632	2 074	1 540	-	808	767	41	5%
Executive and council		-	-	-	-	-	-	-	-
Finance and administration		632	2 074	1 540	-	808	767	41	5%
Internal audit		-	-	-	-	-	-	-	-
<i>Community and public safety</i>		2 505	9 443	8 794	1 026	5 675	4 954	721	15%
Community and social services		2 505	1 898	1 156	180	790	610	180	29%
Sport and recreation		-	7 545	7 638	846	4 885	4 344	542	12%
Public safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		36 798	32 121	34 339	1 178	18 627	20 240	(1 613)	-8%
Planning and development		6 891	180	50	-	-	65	(65)	-100%
Road transport		29 908	31 941	34 289	1 178	18 627	20 175	(1 548)	-8%
Environmental protection		-	-	-	-	-	-	-	-
<i>Trading services</i>		46 864	137 360	128 548	7 468	70 010	93 371	(23 361)	-25%
Energy sources		4 816	41 360	32 224	252	26 221	31 828	(5 607)	-18%
Water management		42 048	94 474	91 831	7 216	40 731	60 631	(19 901)	-33%
Waste water management		-	1 526	4 493	-	3 059	912	2 146	235%
Waste management		-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	86 800	180 998	173 221	9 672	95 120	119 332	(24 212)	-20%
<u>Funded by:</u>									
National Government		52 443	175 944	167 532	9 672	95 120	119 332	(24 212)	-20%
Provincial Government		(410)	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-
Transfers recognised - capital		52 033	175 944	167 532	9 672	95 120	119 332	(24 212)	-20%
Borrowing	6	-	-	-	-	-	-	-	-
Internally generated funds		-	5 054	5 689	-	-	-	-	-
Total Capital Funding		52 033	180 998	173 221	9 672	95 120	119 332	(24 212)	-20%

**NC452 Ga-Segonyana - Table C6 Monthly Budget Statement - Financial Position -**

Description	Ref	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		–	3 598	45 742	8 881 447	–
Call investment deposits		–	–	–	(574)	–
Consumer debtors		–	48 369	74 824	(712 453)	–
Other debtors		–	12 892	(6 240)	2 598 402	–
Current portion of long-term		–	–	–	–	–
Inventory		–	45 734	49 339	95 130	–
<b>Total current assets</b>		–	110 593	163 665	10 861 952	–
<b>Non current assets</b>						
Long-term receivables		–	–	–	151	–
Investments		–	–	–	–	–
Investment property		–	6 756	33 491	7 992 821	–
Investments in Associate		–	–	–	–	–
Property , plant and equipment		–	1 437 598	1 457 007	122 086 978	–
Biological		–	–	–	–	–
Intangible		–	803	246	145 681	–
Other non-current assets		–	1 656	1 656	–	–
<b>Total non current assets</b>		–	1 446 812	1 492 400	130 225 630	–
<b>TOTAL ASSETS</b>		–	1 557 405	1 656 065	141 087 582	–
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	11 002	7 543	–	–
Borrowing		–	5 334	4 714	(4 728)	–
Consumer deposits		–	75 401	120 948	4 753	–
Trade and other payables		–	1 619	1 619	55 914	–
Provisions		–	1 619	–	234 043	–
<b>Total current liabilities</b>		–	94 975	134 824	289 983	–
<b>Non current liabilities</b>						
Borrowing		–	15 061	16 042	2 645 175	–
Provisions		–	–	50 089	511 697	–
<b>Total non current liabilities</b>		–	15 061	66 131	3 156 871	–
<b>TOTAL LIABILITIES</b>		–	110 036	200 956	3 446 854	–
<b>NET ASSETS</b>	2	–	1 447 369	1 455 109	137 640 728	–
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		–	1 448 988	1 455 109	139 607 392	–
Reserves		–	–	–	–	–
<b>TOTAL COMM</b>	2	–	1 448 988	1 455 109	139 607 392	–