

**GA-SEGONYANA LOCAL
MUNICIPALITY**



**MONTHLY BUDGET STATEMENT
DECEMBER 2015**



**TO: MUNICIPAL MANAGER
COUNCIL**

**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 31
DECEMBER 2015 (MONTHLY BUDGET STATEMENT - 2015/16 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 2015/16 budget of the Ga-Segonyana Local Municipality for the period ending 31 December 2015, in line with the statutory requirements of Section 71 of the Municipal Finance Management Act 2003.

2. STRATEGIC OBJECTIVE

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

Section 71 of the MFMA requires that:

The Accounting Officer of a Municipality must no later than **10 working days** after the end of each month submit to the **Mayor of the Municipality**, and the relevant **National and Provincial treasury**, a statement in the prescribed format on the state of the municipality's budget reflecting certain particulars for that month and for the financial year up to the end of that month. For the reporting period ending 31 December 2015, ten working days reporting limit expires on the 15 January 2016.

3. REPORT FOR THE PERIOD ENDING 31 DECEMBER 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) - M06 December

Description	Ref	2014/15	Budget Year 2015/16								
		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			34,887			1,052	25,420	27,979	(2,559)	-9%	34,887
Property rates - penalties & collection charges									-		-
Service charges - electricity revenue			85,241			4,652	27,003	33,840	(6,837)	-20%	85,241
Service charges - water revenue			18,500			1,650	7,363	10,324	(2,961)	-29%	18,500
Service charges - sanitation revenue			11,100			945	5,659	5,748	(89)	-2%	11,100
Service charges - refuse revenue			8,500			615	3,694	3,463	231	7%	8,500
Service charges - other									-		-
Rental of facilities and equipment			1,569			111	568	845	(277)	-33%	1,569
Interest earned - external investments			1,500			0	693	588	106	18%	1,500
Interest earned - outstanding debtors			4,280			413	2,429	2,107	322	15%	4,280
Dividends received									-		-
Fines			1,805			7	616	1,005	(389)	-39%	1,805
Licences and permits			3,182			88	1,208	1,706	(497)	-29%	3,182
Agency services			1,872			83	853	1,000	(147)	-15%	1,872
Transfers recognised - operational			132,697			2,135	83,681	80,055	3,626	5%	132,697
Other revenue			17,946			68	14,670	9,731	4,939	51%	17,946
Gains on disposal of PPE									-		-
Total Revenue (excluding capital transfers and contributions)			323,080			11,819	173,857	178,390	(4,533)	-3%	323,080
Expenditure By Type											
Employee related costs			94,939			8,706	45,546	47,325	(1,779)	-4%	94,939
Remuneration of councillors			7,115			607	3,555	3,511	44	1%	7,115
Debt impairment			505						-		505
Depreciation & asset impairment			37,639			22,077	22,077		22,077	#DIV/0!	37,639
Finance charges			2,343			-	28	1,408	(1,380)	-98%	2,343
Bulk purchases			69,419			4,792	36,840	32,386	4,454	14%	69,419
Other materials									-		-
Contracted services			8,085			759	3,594	4,071	(477)	-12%	8,085
Transfers and grants			1,762			212	1,043	978	65	7%	1,762
Other expenditure			97,678			16,295	41,776	50,643	(8,867)	-18%	97,678
Loss on disposal of PPE									-		-
Total Expenditure			319,486			53,449	154,460	140,323	14,137	10%	319,486
Surplus/(Deficit)											
Transfers recognised - capital			3,594			(41,630)	19,397	38,067	(18,669)	(0)	3,594
Contributions recognised - capital			98,546			7,624	43,950	48,830	(4,880)	(0)	98,546
Contributed assets									-		-
Surplus/(Deficit) after capital transfers & contributions			102,140			(34,005)	63,347	86,897			102,140
Taxation									-		-
Surplus/(Deficit) after taxation			102,140			(34,005)	63,347	86,897			102,140
Attributable to minorities											
Surplus/(Deficit) attributable to municipality			102,140			(34,005)	63,347	86,897			102,140
Share of surplus/ (deficit) of associate											
Surplus/ (Deficit) for the year			102,140			(34,005)	63,347	86,897			102,140

The Major Operating Revenue variances against the budget are:

- Property rates - Unfavorable variance of R2 559mil due to less property billed for the period than budgeted
- Electricity revenue - Unfavorable variance of R6 837mil due to more electricity billed because of seasonal fluctuation.
- Water revenue - Unfavorable variance of R2 961mil
- Sanitation revenue - Unfavorable variance of R0 089mil, the performance is on target
- Refuse revenue - Favorable variance of R0 231mil, the performance is on target
- Interest earned - external investments - Favorable variance of R0 106mil for the period, the performance is on target.
- Interest earned - Outstanding debtors - Favorable variance of R0 322mil due to the under-projection on the interest revenue, an increase in debtors arrears resulting in higher interest earned on the line-item.
- Rental of Facilities and equipment - Unfavorable variance of R0 277mil due to low demand
- Transfer Recognized Operational - Favorable variance of R3 626mil, non-alignment of projections on the National Treasury payment schedule which is only available after the approval of the MTREF resulted in this variance. For Breakdown please refer to Annexure A Table SC7(1)
- Other Revenue - Favorable variance of R4 939mil.

The Major Operating Expenditure variances against budget are:

- Employee Related Costs - Favorable variance of R1 779mil due to less overtime worked. ERC breakdown Refer to Annexure A Table SC8
- Debt Impairment - Only accounted for at year-end
- Depreciation - Only accounted for at year-end
- Finance Charges - Favorable variance of R1 380mil due to over-projection
- Bulk Purchases -Unfavorable variance of R4 454mil due to seasonal fluctuation
- Contracted Services - Favorable variance of R0 477mil because of late submission of invoices from suppliers/ contractors.
- Other Expenditure -Favorable variance of R8 867mil due to under-spending, GRAP and non-cash items only accounted for when finalizing the annual financial statements.

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 46.08% (R64 526mil).

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

The Summary Report indicates the following:

DESCRIPTION	Budget 2015/16	YTD Actual	YTD Budget	Variance
Total Capital Expenditure	140 031	64 526	60 337	4 188
Capital Financing				
National Government	98 546	43 950	43 950	-
Provincial Government				-
District Municipality				-
Other transfers and grants				-
Transfers recognised – capital	98 546	36 326	17 054	19 272
Public contributions & donations	38 000	20 431	13 387	7 044
Internally generated funds	3 845	145	3 000	(2 855)
Total Capital Funding	140 031	64 526	60 337	4 188

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

The CFS report for the period ending 31 December 2015 indicates a closing balance (cash and cash equivalents) of **R16 238 million** which comprises of the following:

- Bank balance and cash R5 792million (Main Acc)
- Bank balance and cash R10 336million (Call Acc)
- Bank balance and cash R0 011million (TTS Acc)
- Bank balance and cash R0 099million (Reservoir Acc)

Ratepayers and other reflect a year to date amount of **R77 108 million (R2 080million Favourable variance)** compared to a year to date target of **R75 028million**.

Operating grants and subsidies show a year to date amount of **R94 145million** compared to a year to date target of **R97 719 million (R3 574mil Unfavourable variance)** and

Capital grants and subsidies show a year to date amount of **R64 074million** compared to a year to date target of **R60 031million (R4 043million Favourable variance)**

With regard to payments:

Suppliers and employee payments indicate a year to date amount of **R157 791million (R20 778million unfavourable variance)** compared to a target of **R137 013million** due to over spending during the period.

Capital payments indicate a year to date amount of **R64 526million (R11 728million Favourable variance)** compared to a target of **R53 606million** due to under spending during the period.

3.4 Outstanding Debtors report (Annexure A – Table SC3)

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

Total outstanding debtors as at 31 December 2015 amounts to R82 131mil (Government: R18 757mil, Business: R14 645mil, Households: R45 883mil and Other: R2 846mil).

4. FINANCIAL IMPLICATIONS

The report for the period ending 31 December 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 December 2015 the operating revenue (excluding capital grants) and expenditure actual represented **53.81%** and **48.35%**, respectively of the annual budget. The outcome reflects a variance of 1.41% (favourable) and 4.43% (favourable) 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 December 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

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C2-FinPer Sc
C3 -FinPer V
C4-FinPer RE
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C6-FinPos
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Consolidated Monthly Budget Statements

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Financial Performance(Revenue and Expenditure by Municipal Vote)
Financial Performance(Revenue and Expenditure
Capital Expenditure
Financial Position
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Aged Creditors
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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 C2 Monthly Budget Statement - Financial Performance (standard classification) - M06 December

Description	Ref	2014/15	Budget Year 2015/16							
		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>		-	59,518	-	1,655	41,539	36,502	5,038	14%	59,518
Executive and council		-	15,876	-	100	10,761	8,544	2,217	26%	15,876
Budget and treasury office		-	43,334	-	1,533	30,484	27,812	2,672	10%	43,334
Corporate services		-	308	-	23	294	145	149	102%	308
<i>Community and public safety</i>		-	10,779	-	293	3,960	4,852	(891)	-18%	10,779
Community and social services		-	2,275	-	54	619	1,160	(542)	-47%	2,275
Sport and recreation		-	1,373	-	59	456	606	(151)	-25%	1,373
Public safety		-	7,099	-	178	2,859	3,064	(205)	-7%	7,099
Housing		-	-	-	-	-	-	-	-	-
Health		-	31	-	3	27	21	6	31%	31
<i>Economic and environmental services</i>		-	39,710	-	532	13,152	23,988	(10,836)	-45%	39,710
Planning and development		-	16,954	-	532	9,460	7,531	1,929	26%	16,954
Road transport		-	22,756	-	-	3,692	16,457	(12,765)	-78%	22,756
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	311,620	-	16,963	157,935	153,956	3,978	3%	311,620
Electricity		-	131,169	-	4,654	60,444	66,463	(6,019)	-9%	131,169
Water		-	120,400	-	8,727	57,264	59,213	(1,949)	-3%	120,400
Waste water management		-	30,139	-	2,960	21,675	11,733	9,942	85%	30,139
Waste management		-	29,912	-	622	18,552	16,547	2,004	12%	29,912
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	-	421,626	-	19,444	216,586	219,297	(2,712)	-1%	421,626
Expenditure - Standard										
<i>Governance and administration</i>		-	65,977	-	9,165	33,835	31,714	2,121	7%	65,977
Executive and council		-	18,740	-	3,420	11,131	9,064	2,066	23%	18,740
Budget and treasury office		-	27,390	-	4,177	14,478	13,383	1,095	8%	27,390
Corporate services		-	19,847	-	1,567	8,227	9,267	(1,040)	-11%	19,847
<i>Community and public safety</i>		-	43,650	-	5,343	21,646	20,174	1,473	7%	43,650
Community and social services		-	17,709	-	1,757	8,160	7,955	205	3%	17,709
Sport and recreation		-	9,135	-	1,737	5,276	4,821	456	9%	9,135
Public safety		-	16,740	-	1,840	8,178	7,365	813	11%	16,740
Housing		-	-	-	-	-	-	-	-	-
Health		-	66	-	9	32	33	(1)	-2%	66
<i>Economic and environmental services</i>		-	34,507	-	12,227	22,093	13,303	8,790	66%	34,507
Planning and development		-	13,905	-	2,593	6,709	6,587	122	2%	13,905
Road transport		-	20,602	-	9,634	15,384	6,716	8,668	129%	20,602
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	175,352	-	26,714	74,823	58,806	16,017	27%	175,352
Electricity		-	90,871	-	8,537	44,680	34,045	10,635	31%	90,871
Water		-	61,746	-	13,889	20,306	14,949	5,357	36%	61,746
Waste water management		-	5,363	-	2,704	2,715	2,209	506	23%	5,363
Waste management		-	17,372	-	1,585	7,122	7,604	(482)	-6%	17,372
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	-	319,486	-	53,449	152,398	123,997	28,401	23%	319,486
Surplus/ (Deficit) for the year		-	102,140	-	(34,005)	64,188	95,301	(31,112)	-33%	102,140

NC452 Ga-Segonyana - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Vote Description	Ref	2014/15	Budget Year 2015/16							
		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		-	15,876	-	100	10,761	8,544	2,217	25.9%	15,876
Vote 2 - BUDGET & TREASURY		-	43,334	-	1,533	30,484	27,812	2,672	9.6%	43,334
Vote 3 - CORPORATE SERVICES		-	308	-	23	294	145	149	102.3%	308
Vote 4 - PLANNING & DEVELOPMENT		-	16,954	-	532	9,460	7,531	1,929	25.6%	16,954
Vote 5 - HEALTH		-	31	-	3	27	21	6	30.8%	31
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	2,275	-	54	619	1,160	(542)	-46.7%	2,275
Vote 7 - PUBLIC SAFETY		-	7,099	-	178	2,859	3,064	(205)	-6.7%	7,099
Vote 8 - WASTE WATER MANAGEMENT		-	30,139	-	2,960	21,675	11,733	9,942	84.7%	30,139
Vote 9 - ROAD TRANSPORT		-	22,756	-	-	3,692	16,457	(12,765)	-77.6%	22,756
Vote 10 - WATER		-	120,400	-	8,727	57,264	59,213	(1,949)	-3.3%	120,400
Vote 11 - Electricity		-	131,169	-	4,854	60,444	66,463	(6,019)	-9.1%	131,169
Vote 12 - WASTE MANAGEMENT		-	29,912	-	622	18,552	16,547	2,004	12.1%	29,912
Vote 13 - SPORTS & RECREATION		-	1,373	-	59	456	606	(151)	-24.9%	1,373
Vote 14 - OTHER		-	-	-	-	-	-	-	-	-
Vote 15 - HOUSING		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	421,626	-	19,444	216,586	219,297	(2,712)	-1.2%	421,626
Expenditure by Vote	1									
Vote 1 - EXECUTIVE & COUNCIL		-	18,740	-	3,420	11,131	9,064	2,066	22.8%	18,740
Vote 2 - BUDGET & TREASURY		-	27,390	-	4,177	14,478	13,383	1,095	8.2%	27,390
Vote 3 - CORPORATE SERVICES		-	19,847	-	1,567	8,227	9,267	(1,040)	-11.2%	19,847
Vote 4 - PLANNING & DEVELOPMENT		-	13,905	-	2,593	6,709	6,587	122	1.8%	13,905
Vote 5 - HEALTH		-	66	-	9	32	33	(1)	-1.9%	66
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	17,709	-	1,757	8,160	7,955	205	2.6%	17,709
Vote 7 - PUBLIC SAFETY		-	16,740	-	1,840	8,178	7,365	813	11.0%	16,740
Vote 8 - WASTE WATER MANAGEMENT		-	5,363	-	2,704	2,715	2,209	506	22.9%	5,363
Vote 9 - ROAD TRANSPORT		-	20,602	-	9,634	15,384	6,716	8,668	129.1%	20,602
Vote 10 - WATER		-	61,746	-	13,889	20,306	14,949	5,357	35.8%	61,746
Vote 11 - Electricity		-	90,871	-	8,537	44,680	34,045	10,635	31.2%	90,871
Vote 12 - WASTE MANAGEMENT		-	17,372	-	1,585	7,122	7,604	(482)	-6.3%	17,372
Vote 13 - SPORTS & RECREATION		-	9,135	-	1,737	5,276	4,821	456	9.4%	9,135
Vote 14 - OTHER		-	-	-	-	-	-	-	-	-
Vote 15 - HOUSING		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	319,486	-	53,449	152,398	123,997	28,401	22.9%	319,486
Surplus/ (Deficit) for the year	2	-	102,140	-	(34,005)	64,188	95,301	(31,112)	-32.6%	102,140

NC452 Ga-Segonyana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	Budget Year 2015/16								
		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			34,887		1,052	25,420	27,979	(2,559)	-9%	34,887
Property rates - penalties & collection charges								-		-
Service charges - electricity revenue			85,241		4,652	27,003	33,840	(6,837)	-20%	85,241
Service charges - water revenue			18,500		1,650	7,363	10,324	(2,961)	-29%	18,500
Service charges - sanitation revenue			11,100		945	5,659	5,748	(89)	-2%	11,100
Service charges - refuse revenue			8,500		615	3,694	3,463	231	7%	8,500
Service charges - other								-		-
Rental of facilities and equipment			1,569		111	568	845	(277)	-33%	1,569
Interest earned - external investments			1,500		0	693	588	106	18%	1,500
Interest earned - outstanding debtors			4,280		413	2,429	2,107	322	15%	4,280
Dividends received								-		-
Fines			1,805		7	616	1,005	(389)	-39%	1,805
Licences and permits			3,182		88	1,208	1,706	(497)	-29%	3,182
Agency services			1,872		83	853	1,000	(147)	-15%	1,872
Transfers recognised - operational			132,697		2,135	83,681	80,055	3,626	5%	132,697
Other revenue			17,946		68	14,670	9,731	4,939	51%	17,946
Gains on disposal of PPE								-		-
Total Revenue (excluding capital transfers and contributions)			323,080		11,819	173,857	178,390	(4,533)	-3%	323,080
Expenditure By Type										
Employee related costs			94,939		8,706	45,546	47,325	(1,779)	-4%	94,939
Remuneration of councillors			7,115		607	3,555	3,511	44	1%	7,115
Debt impairment			505					-		505
Depreciation & asset impairment			37,639		22,077	22,077		22,077	#DIV/0!	37,639
Finance charges			2,343		-	28	1,408	(1,380)	-98%	2,343
Bulk purchases			69,419		4,792	36,840	32,386	4,454	14%	69,419
Other materials								-		-
Contracted services			8,085		759	3,594	4,071	(477)	-12%	8,085
Transfers and grants			1,762		212	1,043	978	65	7%	1,762
Other expenditure			97,678		16,295	41,776	50,643	(8,867)	-18%	97,678
Loss on disposal of PPE								-		-
Total Expenditure			319,486		53,449	154,480	140,323	14,137	10%	319,486
Surplus/(Deficit)			3,594		(41,630)	19,397	38,067	(18,669)	(0)	3,594
Transfers recognised - capital			98,546		7,624	43,950	48,830	(4,880)	(0)	98,546
Contributions recognised - capital								-		-
Contributed assets								-		-
Surplus/(Deficit) after capital transfers & contributions			102,140		(34,005)	63,347	86,897			102,140
Taxation								-		-
Surplus/(Deficit) after taxation			102,140		(34,005)	63,347	86,897			102,140
Attributable to minorities										
Surplus/(Deficit) attributable to municipality			102,140		(34,005)	63,347	86,897			102,140
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year			102,140		(34,005)	63,347	86,897			102,140

NC452 Ga-Segonyana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M06 December

Vote Description	Ref	2014/15	Budget Year 2015/16							
		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 - OTHER		-	-	-	-	-	-	-	-	-
Vote 15 - HOUSING		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE & COUNCIL		-	80	-	-	-	80	(80)	-100%	80
Vote 2 - BUDGET & TREASURY		-	525	-	-	38	250	(212)	-85%	525
Vote 3 - CORPORATE SERVICES		-	345	-	-	70	176	(108)	-60%	345
Vote 4 - PLANNING & DEVELOPMENT		-	3,010	-	153	908	2,363	(1,455)	-82%	3,010
Vote 5 - HEALTH		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	265	-	-	37	20	17	88%	265
Vote 7 - PUBLIC SAFETY		-	375	-	-	-	375	(375)	-100%	375
Vote 8 - WASTE WATER MANAGEMENT		-	9,407	-	2,016	10,919	3,165	7,754	245%	9,407
Vote 9 - ROAD TRANSPORT		-	31,881	-	705	10,891	15,570	(4,879)	-30%	31,881
Vote 10 - WATER		-	90,303	-	8,393	41,683	37,919	3,744	10%	90,303
Vote 11 - Electricity		-	3,210	-	-	-	210	(210)	-100%	3,210
Vote 12 - WASTE MANAGEMENT		-	210	-	-	-	210	(210)	-100%	210
Vote 13 - SPORTS & RECREATION		-	420	-	-	-	-	-	-	420
Vote 14 - OTHER		-	-	-	-	-	-	-	-	-
Vote 15 - HOUSING		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	140,031	-	11,267	64,526	60,337	4,188	7%	140,031
Total Capital Expenditure		-	140,031	-	11,267	64,526	60,337	4,188	7%	140,031
Capital Expenditure - Standard Classification										
<i>Governance and administration</i>		-	950	-	-	107	506	(399)	-79%	950
Executive and council		-	80	-	-	-	80	(80)	-100%	80
Budget and treasury office		-	525	-	-	38	250	(212)	-85%	525
Corporate services		-	345	-	-	70	176	(106)	-60%	345
<i>Community and public safety</i>		-	1,060	-	-	37	395	(358)	-91%	1,060
Community and social services		-	265	-	-	37	20	17	88%	265
Sport and recreation		-	420	-	-	-	-	-	-	420
Public safety		-	375	-	-	-	375	(375)	-100%	375
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	34,891	-	858	11,799	17,933	(6,133)	-34%	34,891
Planning and development		-	3,010	-	153	908	2,363	(1,455)	-62%	3,010
Road transport		-	31,881	-	705	10,891	15,570	(4,879)	-30%	31,881
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	103,130	-	10,409	52,582	41,504	11,078	27%	103,130
Electricity		-	3,210	-	-	-	210	(210)	-100%	3,210
Water		-	90,303	-	8,393	41,683	37,919	3,744	10%	90,303
Waste water management		-	9,407	-	2,016	10,919	3,165	7,754	245%	9,407
Waste management		-	210	-	-	-	210	(210)	-100%	210
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	-	140,031	-	11,267	64,526	60,337	4,188	7%	140,031
Funded by:										
National Government		-	98,546	-	7,624	43,950	43,950	-	-	98,546
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	98,546	-	7,624	43,950	43,950	-	-	98,546
Public contributions & donations	5	-	38,000	-	3,643	20,431	13,387	7,044	53%	38,000
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	3,485	-	-	145	3,000	(2,855)	-95%	3,485
Total Capital Funding		-	140,031	-	11,267	64,526	60,337	4,188	7%	140,031

References

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

NC452 Ga-Segonyana - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2014/15	Budget Year 2015/16				
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast	
R thousands	1						
ASSETS							
Current assets							
Cash			5,493		16,238	5,493	
Call investment deposits			-			-	
Consumer debtors			28,832		82,131	28,832	
Other debtors			4,031		2,016	4,031	
Current portion of long-term receivables			271		135	271	
Inventory			3,011		1,506	3,011	
Total current assets			-	41,639	-	102,025	41,639
Non current assets							
Long-term receivables			241		120	241	
Investments						-	
Investment property			661		661	661	
Investments in Associate						-	
Property, plant and equipment			1,171,784		64,526	1,171,784	
Agricultural						-	
Biological assets						-	
Intangible assets			858		858	858	
Other non-current assets			1,686		1,686	1,686	
Total non current assets			-	1,175,229	-	67,851	1,175,229
TOTAL ASSETS			-	1,216,868	-	169,876	1,216,868
LIABILITIES							
Current liabilities							
Bank overdraft							
Borrowing			2,313		116	2,313	
Consumer deposits			2,804		1,402	2,804	
Trade and other payables			18,245		27,849	18,245	
Provisions			1,075		537	1,075	
Total current liabilities			-	24,436	-	29,904	24,436
Non current liabilities							
Borrowing			25,782		12,891	25,782	
Provisions						-	
Total non current liabilities			-	25,782	-	12,891	25,782
TOTAL LIABILITIES			-	50,219	-	42,795	50,219
NET ASSETS	2		-	1,166,649	-	127,081	1,166,649
COMMUNITY WEALTH/EQUITY							
Accumulated Surplus/(Deficit)			1,166,649		127,081	1,166,649	
Reserves							
TOTAL COMMUNITY WEALTH/EQUITY	2		-	1,166,649	-	127,081	1,166,649

NC452 Ga-Segonyana - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	2014/15	Budget Year 2015/16								
		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			142,408		6,037	77,108	75,028	2,080	3%	142,408	
Government - operating			132,697		-	94,145	97,719	(3,574)	-4%	132,697	
Government - capital			98,546		-	64,074	60,031	4,043	7%	98,546	
Interest			5,202		413	3,122	2,394	728	30%	5,202	
Dividends								-			
Payments											
Suppliers and employees			(277,236)		(34,179)	(157,791)	(137,013)	20,778	-15%	(277,236)	
Finance charges			(2,343)		-	(19)	(1,408)	(1,389)	99%	(2,343)	
Transfers and Grants			(1,762)		(212)	(1,043)	(978)	65	-7%	(1,762)	
NET CASH FROM/(USED) OPERATING ACTIVITIES			-		-	(27,941)	79,597	95,774	16,177	17%	97,512
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			(90,908)		(11,267)	(64,526)	(53,606)	10,920	-20%	(90,908)	
NET CASH FROM/(USED) INVESTING ACTIVITIES			-		-	(11,267)	(64,526)	(53,606)	10,920	-20%	(90,908)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans								-			
Borrowing long term/refinancing								-			
Increase (decrease) in consumer deposits								-			
Payments											
Repayment of borrowing			(2,416)		(34)	(138)	(1,027)	(888)	87%	(2,416)	
NET CASH FROM/(USED) FINANCING ACTIVITIES			-		-	(34)	(138)	(1,027)	(888)	87%	(2,416)
NET INCREASE/ (DECREASE) IN CASH HELD			-		-	(39,241)	14,933	41,141			4,188
Cash/cash equivalents at beginning:			1,305				1,305	1,305			1,305
Cash/cash equivalents at month/year end:			5,493				16,238	42,446			5,493

NC452 Ga-Segonyana - Supporting Table SC1 Material variance explanations - M06 December

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Property rates	(2,559)	Less property billed for the period than budgeted	
	Property rates - penalties & collection charges	-		
	Service charges - electricity revenue	(6,837)	More electricity billed (seasonal Fluctuation)	
	Service charges - water revenue	(2,961)	More water billed	
	Service charges - sanitation revenue	(89)	On Target	
	Service charges - refuse revenue	231	On Target	
	Service charges - other	-		
	Rental of facilities and equipment	(277)	Low Demand	
	Interest earned - external investments	106	On Target	
	Interest earned - outstanding debtors	322	Increase in debtors errors resulting in higher interest earned on the line item	
	Dividends received	-		
	Fines	(389)		
	Licences and permits	(497)		
	Agency services	(147)		
	Transfers recognised - operational	3,626	Non- alignment of projections on the national treasury payment schedule	
	Other revenue	4,939	due to over-collection on various revenue items	
	Gains on disposal of PPE			
2	Expenditure By Type			
	Employee related costs	(1,779)	due to unfilled vacancies	
	Remuneration of councillors	44		
	Debt impairment	-	Only accounted for at year-end	
	Depreciation & asset impairment	22,077	Only accounted for at year-end	
	Finance charges	(1,380)	Over Projection	
	Bulk purchases	4,454	Seasonal Fluctuation	
	Other materials	-		
	Contracted services	(477)	Late Invoice from th Suppliers	
	Transfers and grants	65		
	Other expenditure	(8,867)	Non-cash items only accounted for when finalizing the AFS	
	Loss on disposal of PPE			
3	Capital Expenditure			
4	Financial Position			
5	Cash Flow			
6	Measureable performance			
7	Municipal Entities			

NC452 Ga-Segonyana - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December

Description of financial indicator	Basis of calculation	Ref	2014/15	Budget Year 2015/16			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	12.5%	0.0%	0.0%	3.0%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	4.0%	0.0%	32.1%	4.0%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	0.0%	170.4%	0.0%	341.2%	170.4%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	22.5%	0.0%	54.3%	22.5%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0.0%	10.3%	0.0%	48.5%	10.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		0.0%	29.4%	0.0%	26.2%	29.4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		0.0%	12.4%	0.0%	0.0%	2.9%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

NC452 Ga-Segonyana - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

R thousands	Description	NT Code	Budget Year 2015/16										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.t.o Council Policy	
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 DYS-1 Yr	Over 1Yr	Total					
Debtors Age Analysis By Income Source																
	Trade and Other Receivables from Exchange Transactions - Water	1200	2,621	343	237	297	179	681	1,200	5,557	2,357					
	Trade and Other Receivables from Exchange Transactions - Electricity	1300	5,285	621	440	466	227	764	1,356	9,158	2,813					
	Receivables from Non-exchange Transactions - Property Rates	1400	1,597	358	277	241	12,631	768	15,633	31,504	29,272					
	Receivables from Exchange Transactions - Waste Water Management	1500	1,426	417	320	281	247	948	8,915	12,555	10,391					
	Receivables from Exchange Transactions - Waste Management	1600	826	239	206	186	162	637	5,693	7,949	6,678					
	Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-					
	Interest on Arrear Debtor Accounts	1810	714	361	337	285	276	1,243	3,633	6,848	5,437					
	Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-					
	Other	1900	1,275	35	208	184	107	3,443	3,308	8,559	7,042					
	Total By Income Source	2000	13,743	2,374	2,024	1,939	13,829	8,484	39,738	82,131	63,990					
2014/15 - totals only																
Debtors Age Analysis By Customer Group																
	Organs of State	2200	1,575	336	149	131	7,646	3,866	5,052	18,757	16,696					
	Commercial	2300	7,186	574	527	488	1,057	327	4,486	14,645	6,358					
	Households	2400	5,133	1,359	1,214	1,169	4,371	3,910	28,727	45,863	38,178					
	Other	2500	(151)	105	134	151	755	380	1,472	2,846	2,758					
	Total By Customer Group	2600	13,743	2,374	2,024	1,939	13,829	8,484	39,738	82,131	63,990					

NC452 Ga-Segonyana - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

Description	Ref	2014/15	Budget Year 2015/16							
		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:										
Local Government Equitable Share			130,609	-	-	92,194	92,194	-		-
Finance Management			1,675			1,675	1,675			
Municipal Systems Improvement			940			940	940			
Water Services Operating Subsidy			17,500			13,125	13,125			
EPWP Incentive			1,050			735	735			
	3									
Other transfers and grants [insert description]										
Provincial Government:										
Sport and Recreation			2,088	-	-	971	971	-		-
			2,088			971	971			
	4									
Other transfers and grants [insert description]										
District Municipality:										
[insert description]										
Other grant providers:										
ACIP WATER					748	2,267	2,267			
Blue Drop nd Green Drop										
Housing					748	2,267	2,267			
200 Rural Housing										
Kuruman Reservoir										
Kgotsopula Nala										
Total Operating Transfers and Grants	5		132,697	-	748	95,432	95,432	-		-
Capital Transfers and Grants										
National Government:										
Municipal Infrastructure Grant (MIG)			98,546	-	-	64,074	43,283	20,791	48.0%	-
Regional Bulk Infrastructure			52,195			36,116	15,325	20,791	135.7%	
Intergrated Nationa Electrification Programme			15,638			5,673	5,673			
Municipal Water Infrastructure Grant			3,000			1,500	1,500			
			27,713			20,785	20,785			
Provincial Government:										
[insert description]										
District Municipality:										
[insert description]										
Other grant providers:										
200 Rural Housing										
Total Capital Transfers and Grants	5		98,546	-	-	64,074	43,283	20,791	48.0%	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5		231,243	-	748	159,506	138,715	20,791	15.0%	-

NC452 Ga-Segonyana - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

Description	Ref	2014/15	Budget Year 2015/16							
		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:		-	130,609	-	2,085	83,175	83,175	-		-
Local Government Equitable Share			109,444		-	75,719	75,719	-		
Finance Management			1,675		56	1,043	1,043	-		
Municipal Systems Improvement			940		100	426	426	-		
Water Services Operating Subsidy			17,500		1,929	5,570	5,570	-		
EPWP Incentive			1,050		-	416	416	-		
Other transfers and grants [insert description]								-		
Provincial Government:		-	2,088	-	50	506	506	-		-
Sport and Recreation			2,088		50	506	506	-		
Other transfers and grants [insert description]								-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	-	946	3,326	3,326	-		-
Housing					946	3,326	3,326	-		
ACIP WATER								-		
Total operating expenditure of Transfers and Grants:		-	132,697	-	3,081	87,007	87,007	-		-
Capital expenditure of Transfers and Grants										
National Government:		-	98,546	-	7,624	43,903	43,903	-		-
Municipal Infrastructure Grant (MIG)			52,195		6,920	33,721	33,721	-		
Regional Bulk Infrastructure			15,638		487	6,160	6,160	-		
Intergrated Nationa Electrification Programme			3,000					-		
Municipal Water Infrastructure Grant			27,713		218	4,022	4,022	-		
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		-	98,546	-	7,624	43,903	43,903	-		-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	231,243	-	10,706	130,910	130,910	-		-

NC452 Ga-Segonyana - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration	Ref	2014/15		Budget Year 2015/16						
		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			4,609		399	1,927	1,927	-		
Pension and UIF Contributions			569		47	285	285	-		
Medical Aid Contributions					-	-	0	(0)	-100%	
Motor Vehicle Allowance			1,302		109	651	651	-		
Cellphone Allowance			635		53	317	317	-		
Housing Allowances								-		
Other benefits and allowances								-		
Sub Total - Councillors			7,115		607	3,180	3,180	(0)	0%	
% Increase	4		#DIV/0!							
Senior Managers of the Municipality										
Basic Salaries and Wages			3,620		318	1,910	637	1,273	200%	
Pension and UIF Contributions			262		22	131	44	87	200%	
Medical Aid Contributions			197		16	99	33	66	200%	
Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance			743		62	372	124	248	200%	
Cellphone Allowance			69		6	35	12	23	200%	
Housing Allowances								-		
Other benefits and allowances								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
Sub Total - Senior Managers of Municipality			5,091		424	2,546	849	1,697	200%	
% Increase	4		#DIV/0!							
Other Municipal Staff										
Basic Salaries and Wages			58,705		5,505	28,489	4,213	24,275	576%	
Pension and UIF Contributions			10,537		771	4,368	1,367	3,001	219%	
Medical Aid Contributions			4,182		332	1,958	639	1,320	207%	
Overtime			1,968		540	2,452	567	1,886	333%	
Performance Bonus								-		
Motor Vehicle Allowance			1,958		20	916	351	565	161%	
Cellphone Allowance			215		24	106	41	67	164%	
Housing Allowances			2,965		229	1,327	427	901	211%	
Other benefits and allowances			7,976		862	4,053	862	3,192	370%	
Payments in lieu of leave			1,205					-		
Long service awards			116		0	65	42	23	55%	
Post-retirement benefit obligations								-		
Sub Total - Other Municipal Staff			89,848		8,282	43,737	8,508	35,229	414%	
% Increase	4		#DIV/0!							
Total Parent Municipality			102,055		9,314	49,463	12,537	36,926	295%	
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 Allowances								-		
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			102,055		9,314	49,463	12,537	36,926	295%	
% Increase	4		#DIV/0!							
TOTAL MANAGERS AND STAFF			54,939		8,706	46,263	9,357	36,926	395%	

NC452 Ga-Segonyana - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

Month	2014/15	Budget Year 2015/16							
	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		2,637		5,606	5,606	2,637	(2,969)	-112.6%	4%
August		7,690		9,166	14,771	10,328	(4,444)	-43.0%	11%
September		9,313		11,064	25,835	19,641	(6,194)	-31.5%	18%
October		10,413		9,491	35,326	30,054	(5,272)	-17.5%	25%
November		16,476		17,933	53,259	46,530	(6,729)	-14.5%	38%
December		13,808		11,267	64,526	60,338	(4,188)	-6.9%	46%
January		14,469				74,807	-		
February		9,891				84,698	-		
March		7,865				92,562	-		
April		11,429				103,992	-		
May		7,840				111,832	-		
June		28,199				140,031	-		
Total Capital expenditure	-	140,031	-	64,526					

CFA : CASH FLOW STATEMENT ACTUALS / FORECASTS (All values in Rand)(Payments= +)

Save File as : Muncde_CFA_coy_Mnn_XLS (e.g.: GT411_CFA_2005_M10)

Change Muncde to your own municipal code (e.g.: GT411) and Year End (coy) to Financial Year End (e.g.: 2005 for year 2004/2005)

Change Month End (Mmm) to Active Month (M01=July...M12=June)(e.g.: M10) (Enter Actuals up to Active Month included and Forecast figures for months after Active Month)

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year	Month	Mun	Item	Detail	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12		
2016	End	M06	NC452		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June		
				Cash Receipts by Source														
			3000	Property rates	545,497	1,936,589	4,613,065	2,029,889	5,257,189	1,375,710	0	0	0	0	0	0	0	
			3020	Service charges - penalties & collection charges	0	0	0	0	0	0	0	0	0	0	0	0	0	
			3030	Service charges - electricity revenue	3,202,817	3,781,674	5,849,431	5,320,653	5,852,312	2,905,282	0	0	0	0	0	0	0	0
			3040	Service charges - water revenue	1,048,758	712,993	1,133,652	1,166,428	1,334,617	745,698	0	0	0	0	0	0	0	0
			3050	Service charges - sanitation revenue	637,272	439,410	810,304	742,998	917,217	415,624	0	0	0	0	0	0	0	0
			3060	Service charges - refuse revenue	384,443	294,813	433,922	450,423	499,027	235,975	0	0	0	0	0	0	0	0
			3070	Service charges - other	0	0	0	0	0	0	0	0	0	0	0	0	0	
			3080	Rental of facilities and equipment	101,183	82,248	99,379	86,610	87,094	111,242	0	0	0	0	0	0	0	0
			3090	Interest earned - external investments	32,980	220,537	117,076	95,968	226,748	1	0	0	0	0	0	0	0	0
			3100	Interest earned - outstanding debtors	369,830	380,501	436,826	424,193	404,167	413,004	0	0	0	0	0	0	0	0
			3110	Dividends received	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			3120	Fines	577,367	86,276	-219,973	86,630	96,953	7,065	0	0	0	0	0	0	0	0
			3130	Licences and permits	126,440	192,752	142,325	240,091	416,723	88,606	0	0	0	0	0	0	0	0
			3140	Agency services	84,325	155,468	115,364	157,111	257,674	83,034	0	0	0	0	0	0	0	0
			3150	Transfer receipts - operational	52,592,000	420,000	683,667	8,750,000	31,403,000	0	0	0	0	0	0	0	0	0
			3160	Other revenue	6,342,887	6,554,611	293,185	5,825,010	0	88,007	0	0	0	0	0	0	0	0
			3170	Cash Receipts by Source	66,046,749	15,257,812	14,508,423	25,356,004	46,756,721	6,450,259	0	0	0	0	0	0	0	0
			3180	Other Cash Flows/Receipts by Source	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			3190	Transfer receipts - capital	22,253,000	1,378,562	4,294,617	34,648,000	1,500,000	0	0	0	0	0	0	0	0	0
			3200	Contributions recognised - capital & Contributed	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			3210	Proceeds on disposal of PPE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			3220	Short term loans	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			3230	Borrowing long term/refinancing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			3240	Increase (decrease) in consumer deposits	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			3250	Decrease (increase) in non-current debtors	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			3260	Decrease (increase) other non-current	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			3270	Decrease (increase) in non-current investments	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			3280	Total Cash Receipts by Source	88,298,749	16,636,374	18,803,040	60,004,004	48,256,721	6,450,259	0	0	0	0	0	0	0	0
			4000	Cash Payments by Type	6,713,781	6,924,549	8,040,966	7,788,662	7,371,653	8,706,437	0	0	0	0	0	0	0	0
			4010	Employee related costs	594,026	594,026	593,995	588,522	607,390	607,390	0	0	0	0	0	0	0	0
			4020	Remuneration of councillors	0	9,440	9,089	0	0	0	0	0	0	0	0	0	0	0
			4030	Collection costs	9,487	0	0	0	0	0	0	0	0	0	0	0	0	0
			4040	Interest paid	6,541,079	8,265,100	8,010,515	4,600,110	4,631,722	4,791,869	0	0	0	0	0	0	0	0
			4050	Bulk purchases - Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			4060	Bulk purchases - Water & Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			4070	Other materials	449,414	449,414	1,070,027	36,321	829,933	756,908	0	0	0	0	0	0	0	0
			4080	Contracted services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			4090	Grants and subsidies paid - other municipalities	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			4100	Grants and subsidies paid - other	2,435,035	6,376,490	5,395,640	5,300,100	5,974,160	16,295,066	0	0	0	0	0	0	0	0
			4110	General expenses	16,732,822	22,609,019	23,110,232	18,622,448	19,936,563	31,372,162	0	0	0	0	0	0	0	0
			4120	Cash Payments by Type	5,605,882	8,826,347	11,063,658	9,828,040	17,932,701	11,267,025	0	0	0	0	0	0	0	0
			4130	Other Cash Flows/Payments by Type	13,722	9,439	14,210	33,705	33,705	33,705	0	0	0	0	0	0	0	0
			4140	Capital assets	17,941,355	0	5,508,859	0	0	0	0	0	0	0	0	0	0	0
			4150	Repayment of borrowing	40,293,781	31,446,805	39,696,959	28,484,193	37,902,969	45,691,728	0	0	0	0	0	0	0	0
			4160	Other Cash Flows/Payments	48,004,968	-14,810,431	-20,853,919	31,519,811	10,353,752	-39,241,470	0	0	0	0	0	0	0	0
			4170	Total Cash Payments by Type	1,305,299	49,310,267	34,499,836	13,605,917	45,125,728	55,479,480	16,238,010	16,238,010	16,238,010	16,238,010	16,238,010	16,238,010	16,238,010	16,238,010
			4180	Net Increase/(Decrease) in Cash Held	49,310,267	34,499,836	13,605,917	45,125,728	55,479,480	16,238,010	16,238,010	16,238,010	16,238,010	16,238,010	16,238,010	16,238,010	16,238,010	16,238,010
			4190	Cash/cash equivalents at the month/year begin:	49,310,267	34,499,836	13,605,917	45,125,728	55,479,480	16,238,010	16,238,010	16,238,010	16,238,010	16,238,010	16,238,010	16,238,010	16,238,010	16,238,010
			4200	Cash/cash equivalents at the month/year end:	49,310,267	34,499,836	13,605,917	45,125,728	55,479,480	16,238,010	16,238,010	16,238,010	16,238,010	16,238,010	16,238,010	16,238,010	16,238,010	16,238,010

PP TS Sekhona 11/01/2016

Bank Statements



Mon, Jan 11, 2016 at 11:30:48 AM

Group 20808
 Operator Number 021
 Account 4052183325
 Branch KURUMAN*
 Start Date 151231
 Entry Number 0 To 0

GA-SEGONYANA MUNISIPALITEIT

MUNICIPALITY GA-SEGONYANA

End Date

151231

Event Number	Date	Description	Site	Amount	Balance
00	151231	BALANCE B/FORWARD		0.00	5704684.29
355128	151231	CASH DEP BRANCH 0000025311	KURUMAN	650.00	5705334.29
355129	151231	CASH DEP BRANCH 0000026047	KURUMAN	742.00	5706076.29
355130	151231	CASH DEP BRANCH 0000026048	KURUMAN	340.00	5706416.29
355132	151231	CHEQUE DEPOSIT 0008600534	KURUMAN	4474.00	5710890.29
355133	151231	CHEQUE DEPOSIT 0008907027	KURUMAN	9430.00	5720320.29
355134	151231	CHEQUE DEPOSIT 0008907980	KURUMAN	8752.00	5729072.29
355135	151231	CHEQUE DEPOSIT 0001333644	KURUMAN	4502.00	5733574.29
355136	151231	CHEQUE DEPOSIT 0008600037	KURUMAN	9507.00	5743081.29
355137	151231	CHEQUE DEPOSIT 0000932792	KURUMAN	4347.00	5747428.29
355138	151231	CARDLESS CASH DEP 0003003581 0734596722	KURUMAN	600.00	5748028.29
355139	151231	CARDLESS CASH DEP 0003103563 0734596722	KURUMAN	500.00	5748528.29
355140	151231	CASH DEP BRANCH 0000025941	KURUMAN	4178.20	5752706.49
355141	151231	IBANK PAYMENT FROM ABSA BANK 14289054	SETTLEMENT	2761.81	5755468.30
355142	151231	TRANSFER FROM 91-0755-7430 0000004535	KURUMAN	40000.00	5795468.30
355143	151231	ACB CREDIT ABSA BANK 0003109597	SETTLEMENT	200.00	5795668.30
355144	151231	ACB CREDIT ABSA BANK 0003011134	SETTLEMENT	500.00	5796168.30
355145	151231	ACB DEBIT:EXTERNAL MWEB IN INTERNET:R6612625	SETTLEMENT	-1899.00	5794269.30
355146	151231	ACB DEBIT:EXTERNAL SNOWBALL E87399947 SAGEPAY	SETTLEMENT	-149.00	5794120.30
355147	151231	INT DEBIT ORDER TO ABSA VF 00083830226	SETTLEMENT	-10800.89	5783319.41
355148	151231	ACB CREDIT 0332660XACKERM	SETTLEMENT	20000.00	5803319.41
355149	151231	ACB CREDIT REK. NR.:8200102	SETTLEMENT	350.00	5803669.41

<input type="radio"/>	355150	151231	ACB CREDIT KESENTSENG TA 3000196	SETTLEMENT	270.00	5803939.41
<input type="radio"/>	355151	151231	ACB CREDIT 0003109396	SETTLEMENT	250.00	5804189.41
<input type="radio"/>	355152	151231	ACB CREDIT 0008300557	SETTLEMENT	700.00	5804889.41
<input type="radio"/>	355153	151231	ACB CREDIT 0008700443	SETTLEMENT	800.00	5805689.41
<input type="radio"/>	355154	151231	ACB CREDIT 0001523216	SETTLEMENT	1000.00	5806689.41
<input type="radio"/>	355155	151231	ACB CREDIT GBM 0315060002	SETTLEMENT	5046.32	5811735.73
<input type="radio"/>	355156	151231	ACB CREDIT 0008601403	SETTLEMENT	358.09	5812093.82

Bank Statements



Mon, Jan 11, 2016 at 11:32:42 AM

Group	20808	GA-SEGONYANA MUNISIPALITEIT			
Operator Number	021	GA-SEGONYANA MUNICIPALITY			
Account	9264748829				
Branch	NORTHERN CAPE PROVINCIAL BNKG				
Start Date	151231	End Date			
Entry Number	0 To 0	151231			
Event Number	Date	Description	Site	Amount	Balance
<input checked="" type="radio"/> 00	151231	BALANCE B/FORWARD		0.00	10228775.37
<input type="radio"/> 228	151231	CREDIT INTEREST	PUBSECNC	107377.39	10336152.76

Bank Statements



Mon, Jan 11, 2016 at 11:31:24 AM

GA-SEGONYANA MUNISIPALITEIT

KAMARA PROJECT

Group 20808

Operator Number 021

Account 4060204391

Branch NORTHERN CAPE PROVINCIAL BNKG

Start Date 151231

Entry Number 0 To 0

End Date 151231

Event Number	Date	Description	Site	Amount	Balance
<input checked="" type="radio"/> 00	151231	BALANCE B/FORWARD		0.00	11296.19
<input type="radio"/> 107525	151231	INTERNET BANK FEE INET/MOB FEE/FOOI	SETTLEMENT	-99.00	11197.19

Bank Statements



Mon, Jan 11, 2016 at 11:31:54 AM

Group	20808	GA-SEGONYANA MUNISIPALITEIT			
Operator Number	021				
Account	4080444513	T/A GA-SEGONYANA MUNICIPALITY			
Branch	KURUMAN*				
Start Date	151231	End Date	151231		
Entry Number	0 To 0				
Event Number	Date	Description	Site	Amount	Balance
<input checked="" type="radio"/> 00	151231	BALANCE B/FORWARD		0.00	98773.68

AD : AGE ANALYSIS OF DEBTORS (All values in Rand)
 Save File as : Muncide_AD_covy_Min.XLS (e.g.: G1411_AD_2005_M10)
 Change Year End (copy) to Financial Year End (e.g.: 2005 for Year 2004/2005) and Month End (Mnn) to Active Month (M01=July..M12=June)(e.g.: M10)
 Change Muncide to your own municipal code (e.g.: G1411)
 To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Mun	Item	Detail	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days - 1 Year	Over 1 Year	Total	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.L.o Council Policy
2016	M08	NC452	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	2,620,935	342,816	236,604	286,602	178,343	680,756	1,199,916	0	5,556,772	0	0
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	5,285,212	620,786	439,875	465,886	227,107	763,988	1,355,645	0	9,156,499	0	0
			1400	Receivables from Non-exchange Transactions - Property Rates	1,596,916	358,377	276,577	240,739	12,630,915	767,913	16,632,813	0	31,504,350	0	0
			1500	Receivables from Exchange Transactions - Waste Water Management	1,426,303	417,200	319,899	280,970	247,221	948,186	8,914,864	0	12,554,643	0	0
			1600	Receivables from Exchange Transactions - Waste Management	625,853	239,274	205,790	166,257	161,708	637,344	5,692,985	0	7,949,221	0	0
			1700	Receivables from Exchange Transactions - Property Rental Debtors	0	0	0	0	0	0	0	0	0	0	0
			1810	Interest on Arrear Debtor Accounts	713,574	380,650	337,301	284,737	275,735	1,242,898	3,633,357	0	6,848,252	0	0
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
			1900	Other	1,274,515	34,778	207,594	183,775	106,953	3,442,854	3,308,428	0	8,568,897	0	0
			2000	Total By Income Source	13,743,318	2,373,681	2,023,740	1,938,956	13,828,992	8,483,939	35,736,008	0	82,130,634	0	0
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	1,574,621	336,443	149,471	131,498	7,646,273	3,886,161	5,052,461	0	18,756,928	0	0
			2300	Commercial	7,185,976	573,574	527,027	487,704	1,057,232	3,274,652	4,485,890	0	14,644,865	0	0
			2400	Households	5,133,485	1,358,608	1,213,620	1,169,148	4,370,560	3,910,465	28,727,413	0	45,883,319	0	0
			2500	Other	-150,664	104,956	133,622	150,816	754,917	379,831	1,472,244	0	2,845,522	0	0
			2600	Total By Customer Group	13,743,318	2,373,681	2,023,740	1,938,956	13,828,992	8,483,939	35,736,008	0	82,130,634	0	0

Notes:
 Property Rental Debtors: Including housing and land sale debtors
 Total By Income Source = Total by Customer Group
 The total debtors amount must balance the total amount reflected for debtors on the BSAC return.
 Bad Debts=Bad Debts written off during the month.
 Impairment - Bad Debts i.L.o Council Policy :
 The aim of this schedule is to ensure that the impairment contribution is done in a structured manner
 The impairment amount that is entered in this block should be the aggregated amount as per the calculation formula in the municipality
 If a formula to calculate impairment is not in place this is a tool that can be used to develop such a formula and get it approved as part of the accounting policy

PP TA lekhoko.
 11/01/2016

AC - AGE ANALYSIS OF CREDITORS (All values in Rand)
 Save File as : Muncde_AC_ccy_Mnn_XLS (e.g. : G7411_AC_2005_M10)
 Change Year End (ccy) to Financial Year End (e.g. : 2005 for year 2004/2005) and Month End (Mnn) to Active Month (M01=July...M12=June)(e.g. : M10)
 Change Muncde to your own municipal code (e.g. : G7411)

If (and only if) Creditors per function not available, list top 10 creditors by name
 To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Mun	Item	Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
2016	M06	NCA52	0100	Bulk Electricity	0	0	0	0	0	0	0	0	0
			0200	Bulk Water	0	0	0	0	0	0	0	0	0
			0300	PAYE deductions	0	0	0	0	0	0	0	0	0
			0400	VAT (output less input)	0	0	0	0	0	0	0	0	0
			0500	Pensions / Retirement deductions	0	0	0	0	0	0	0	0	0
			0600	Loan repayments	0	0	0	0	0	0	0	0	0
			0700	Trade Creditors	0	0	0	0	0	0	0	0	0
			0800	Auditor General	0	0	0	0	0	0	0	0	0
			0900	Other	0	0	0	0	0	0	0	0	0
			1000	Total	0	0	0	0	0	0	0	0	375
			TP01	Top 1 Creditor	0	0	0	0	0	0	0	0	375
			TP02	Top 2 Creditor	0	0	0	0	0	0	0	0	0
			TP03	Top 3 Creditor	0	0	0	0	0	0	0	0	0
			TP04	Top 4 Creditor	0	0	0	0	0	0	0	0	0
			TP05	Top 5 Creditor	0	0	0	0	0	0	0	0	0
			TP06	Top 6 Creditor	0	0	0	0	0	0	0	0	0
			TP07	Top 7 Creditor	0	0	0	0	0	0	0	0	0
			TP08	Top 8 Creditor	0	0	0	0	0	0	0	0	0
			TP09	Top 9 Creditor	0	0	0	0	0	0	0	0	0
			TP10	Top 10 Creditor	0	0	0	0	0	0	0	0	0
			TOT	Total	0	0	0	0	0	0	0	0	0

PP - TS Seholo
 11/01/2016

3. Economic and Environmental Services

4. Trading Services

TOTAL

	Planning and Development	Road Transport	Environmental Protection	Subtotal	Electricity	Water	Waste Management	Waste Management	Other	Subtotal	TOTAL
0100 INFRASTRUCTURE											
0300 Roads, Pavements, Bridges & Storm Water	0	704,914	0	704,914	0	0	0	0	0	0	704,914
0400 Water Reservoirs & Reticulation	0	0	0	0	0	8,393,035	0	0	0	8,393,035	8,393,035
0500 Car, Parks, Bus Terminals and Taxi Ranks	0	0	0	0	0	0	0	0	0	0	0
0600 Electricity Reticulation	0	0	0	0	0	0	0	0	0	0	0
0700 Sewerage Purification & Reticulation	0	0	0	0	0	0	2,015,708	0	0	2,015,708	2,015,708
0800 Housing	0	0	0	0	0	0	0	0	0	0	0
0900 Street Lighting	0	0	0	0	0	0	0	0	0	0	0
1000 Refuse sites	0	0	0	0	0	0	0	0	0	0	0
1100 Gas	0	0	0	0	0	0	0	0	0	0	0
1200 Other	0	0	0	0	0	0	0	0	0	0	0
1300 Sub-total Infrastructure	0	704,914	0	704,914	0	8,393,035	2,015,708	0	0	10,408,743	11,113,657
1400 COMMUNITY											
1500 Establishment of Parks & Gardens	0	0	0	0	0	0	0	0	0	0	0
1600 Sportsfields	0	0	0	0	0	0	0	0	0	0	0
1700 Community Halls	0	0	0	0	0	0	0	0	0	0	0
1800 Libraries	0	0	0	0	0	0	0	0	0	0	0
1900 Recreational Facilities	0	0	0	0	0	0	0	0	0	0	0
2000 Clinics	0	0	0	0	0	0	0	0	0	0	0
2100 Museums & Art Galleries	0	0	0	0	0	0	0	0	0	0	0
2200 Other	0	0	0	0	0	0	0	0	0	0	0
2300 Sub-total Community	0	0	0	0	0	0	0	0	0	0	0
2310 HERITAGE ASSETS											
2311 Heritage Assets	0	0	0	0	0	0	0	0	0	0	0
2312 Sub-total Heritage Assets	0	0	0	0	0	0	0	0	0	0	0
2320 INVESTMENT PROPERTIES											
2321 Investment Properties	0	0	0	0	0	0	0	0	0	0	0
2322 Sub-total Investment Properties	0	0	0	0	0	0	0	0	0	0	0
2400 OTHER ASSETS											
2500 Other motor vehicles	0	0	0	0	0	0	0	0	0	0	0
2600 Plant & equipment	153,368	0	0	153,368	0	0	0	0	0	153,368	153,368
2700 Office equipment	0	0	0	0	0	0	0	0	0	0	0
2800 Abattoirs	0	0	0	0	0	0	0	0	0	0	0
2900 Markets	0	0	0	0	0	0	0	0	0	0	0
3000 Airports	0	0	0	0	0	0	0	0	0	0	0
3100 Security Measures	0	0	0	0	0	0	0	0	0	0	0
3110 Civic Land and Buildings	0	0	0	0	0	0	0	0	0	0	0
3120 Other Land and Buildings	0	0	0	0	0	0	0	0	0	0	0
3200 Other	0	0	0	0	0	0	0	0	0	0	0
3300 Sub-total Other Assets	153,368	0	0	153,368	0	0	0	0	0	153,368	153,368
3400 SPECIALISED VEHICLES											
3500 Refuse	0	0	0	0	0	0	0	0	0	0	0
3600 Fire	0	0	0	0	0	0	0	0	0	0	0
3700 Conservancy	0	0	0	0	0	0	0	0	0	0	0
3800 Ambulances	0	0	0	0	0	0	0	0	0	0	0
3900 Buses	0	0	0	0	0	0	0	0	0	0	0
4000 Sub-total Specialised Vehicles	0	0	0	0	0	0	0	0	0	0	0
4010 AGRICULTURAL ASSETS											
4011 Agricultural Assets	0	0	0	0	0	0	0	0	0	0	0
4012 Sub-total Agricultural Assets	0	0	0	0	0	0	0	0	0	0	0
4020 BIOLOGICAL ASSETS											
4021 Biological Assets	0	0	0	0	0	0	0	0	0	0	0
4022 Sub-total Biological Assets	0	0	0	0	0	0	0	0	0	0	0
4030 INTANGIBLES											
4031 Intangibles	0	0	0	0	0	0	0	0	0	0	0
4032 Sub-total Intangibles	0	0	0	0	0	0	0	0	0	0	0
4100 TOTAL	153,368	704,914	0	858,282	0	8,393,035	2,015,708	0	0	10,408,743	11,267,025
4200 SOURCE OF FINANCE											
4300 External Loans	0	0	0	0	0	0	0	0	0	0	0
4400 Asset Financing Reserve	0	0	0	0	0	0	0	0	0	0	0
4500 Surplus Cash	0	704,914	0	704,914	0	2,938,021	0	0	0	2,938,021	3,642,935
4600 Public contributions/ donations	153,368	0	0	153,368	0	5,455,014	2,015,708	0	0	7,470,722	7,624,090
4700 National Government Transfers and Grants	0	0	0	0	0	0	0	0	0	0	0
4701 Provincial Government Transfers and Grants	0	0	0	0	0	0	0	0	0	0	0
4702 District Municipality Transfers and Grants	0	0	0	0	0	0	0	0	0	0	0
4703 Other Transfers and Grants	0	0	0	0	0	0	0	0	0	0	0
4800 Leases	0	0	0	0	0	0	0	0	0	0	0
4900 Other	0	0	0	0	0	0	0	0	0	0	0
5100 TOTAL FINANCING	153,368	704,914	0	858,282	0	8,393,035	2,015,708	0	0	10,408,743	11,267,025

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11/01/2016

1. Municipal Governance and Administration

2. Community and Public Safety

	Executive & Council	Treasury Office	Corporate Services	Subtotal	Community & Social Services	Sport And Recreation	Public Safety	Housing	Health	Subtotal
0100 INFRASTRUCTURE	0	0	0	0	0	0	0	0	0	0
0300 Roads, Pavements, Bridges & Storm Water	0	0	0	0	0	0	0	0	0	0
0400 Water Reservoirs & Retention	0	0	0	0	0	0	0	0	0	0
0500 Car Parks, Bus Terminals and Taxi Ranks	0	0	0	0	0	0	0	0	0	0
0600 Electricity Retention	0	0	0	0	0	0	0	0	0	0
0700 Sewerage Purification & Retention	0	0	0	0	0	0	0	0	0	0
0800 Housing	0	0	0	0	0	0	0	0	0	0
0900 Street Lighting	0	0	0	0	0	0	0	0	0	0
1000 Refuse sites	0	0	0	0	0	0	0	0	0	0
1100 Gas	0	0	0	0	0	0	0	0	0	0
1200 Other	0	0	0	0	0	0	0	0	0	0
1300 Sub-total Infrastructure	0	0	0	0	0	0	0	0	0	0
1400 COMMUNITY	0	0	0	0	0	0	0	0	0	0
1500 Establishment of Parks & Gardens	0	0	0	0	0	0	0	0	0	0
1600 Sportsfields	0	0	0	0	0	0	0	0	0	0
1700 Community Halls	0	0	0	0	0	0	0	0	0	0
1800 Libraries	0	0	0	0	0	0	0	0	0	0
1900 Recreational Facilities	0	0	0	0	0	0	0	0	0	0
2000 Clinics	0	0	0	0	0	0	0	0	0	0
2100 Museums & Art Galleries	0	0	0	0	0	0	0	0	0	0
2200 Other	0	0	0	0	0	0	0	0	0	0
2300 Sub-total Community	0	0	0	0	0	0	0	0	0	0
2310 HERITAGE ASSETS	0	0	0	0	0	0	0	0	0	0
2311 Heritage Assets	0	0	0	0	0	0	0	0	0	0
2312 Sub-total Heritage Assets	0	0	0	0	0	0	0	0	0	0
2320 INVESTMENT PROPERTIES	0	0	0	0	0	0	0	0	0	0
2321 Investment Properties	0	0	0	0	0	0	0	0	0	0
2322 Sub-total Investment Properties	0	0	0	0	0	0	0	0	0	0
2400 OTHER ASSETS	0	0	0	0	0	0	0	0	0	0
2500 Other motor vehicles	0	0	0	0	0	0	0	0	0	0
2600 Plant & equipment	0	0	0	0	0	0	0	0	0	0
2700 Office equipment	0	0	0	0	0	0	0	0	0	0
2800 Abattoirs	0	0	0	0	0	0	0	0	0	0
2900 Markets	0	0	0	0	0	0	0	0	0	0
3000 Airports	0	0	0	0	0	0	0	0	0	0
3100 Security Measures	0	0	0	0	0	0	0	0	0	0
3110 Civic Land and Buildings	0	0	0	0	0	0	0	0	0	0
3120 Other Land and Buildings	0	0	0	0	0	0	0	0	0	0
3200 Other	0	0	0	0	0	0	0	0	0	0
3300 Sub-total Other Assets	0	0	0	0	0	0	0	0	0	0
3400 SPECIALISED VEHICLES	0	0	0	0	0	0	0	0	0	0
3500 Refuse	0	0	0	0	0	0	0	0	0	0
3600 Fire	0	0	0	0	0	0	0	0	0	0
3700 Conservancy	0	0	0	0	0	0	0	0	0	0
3800 Ambulances	0	0	0	0	0	0	0	0	0	0
3900 Buses	0	0	0	0	0	0	0	0	0	0
4000 Sub-total Specialised Vehicles	0	0	0	0	0	0	0	0	0	0
4010 AGRICULTURAL ASSETS	0	0	0	0	0	0	0	0	0	0
4011 Agricultural Assets	0	0	0	0	0	0	0	0	0	0
4012 Sub-total Agricultural Assets	0	0	0	0	0	0	0	0	0	0
4020 BIOLOGICAL ASSETS	0	0	0	0	0	0	0	0	0	0
4021 Biological Assets	0	0	0	0	0	0	0	0	0	0
4022 Sub-total Biological Assets	0	0	0	0	0	0	0	0	0	0
4030 INTANGIBLES	0	0	0	0	0	0	0	0	0	0
4031 Intangibles	0	0	0	0	0	0	0	0	0	0
4032 Sub-total Intangibles	0	0	0	0	0	0	0	0	0	0
4100 TOTAL	0	0	0	0	0	0	0	0	0	0
4200 SOURCE OF FINANCE	0	0	0	0	0	0	0	0	0	0
4300 External Loans	0	0	0	0	0	0	0	0	0	0
4400 Asset Financing Reserve	0	0	0	0	0	0	0	0	0	0
4500 Surplus Cash	0	0	0	0	0	0	0	0	0	0
4600 Public contributions/ donations	0	0	0	0	0	0	0	0	0	0
4700 National Government Transfers and Grants	0	0	0	0	0	0	0	0	0	0
4701 Provincial Government Transfers and Grants	0	0	0	0	0	0	0	0	0	0
4702 District Municipality Transfers and Grants	0	0	0	0	0	0	0	0	0	0
4703 Other Transfers and Grants	0	0	0	0	0	0	0	0	0	0
4800 Leases	0	0	0	0	0	0	0	0	0	0
5000 Other	0	0	0	0	0	0	0	0	0	0
5100 TOTAL FINANCING	0	0	0	0	0	0	0	0	0	0

PP TO Sekolah
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3. Economic and Environmental Services

4. Trading Services

TOTAL

	Planning and Development	Road Transport	Environmental Protection	Subtotal	Electricity	Water	Waste Management	Waste Management	Other	Subtotal	TOTAL
0100 OPERATING REVENUE											
0200 Property Rates	0	0	0	0	0	0	0	0	0	0	1,149,986
0300 Property Rates - Penalties And Collection Charges	0	0	0	0	0	0	0	0	0	0	0
0400 Service Charges	0	0	0	0	0	1,649,699	944,693	615,370	0	7,861,475	7,861,475
0700 Rent Of Facilities And Equipment	70,579	0	0	70,579	0	0	0	0	0	0	111,242
0800 Interest Earned - External Investments	0	0	0	0	0	0	0	0	0	0	1
1000 Interest Earned - Outstanding Debtors	0	0	0	0	0	0	0	0	0	0	413,004
1100 Dividends Received	0	0	0	0	0	0	0	0	0	0	0
1300 Fines	0	0	0	0	0	0	0	0	0	0	0
1400 Licenses and Permits	0	0	0	0	0	0	0	0	0	0	7,065
1500 Agency Services	0	0	0	0	0	0	0	0	0	0	88,606
1600 Transfers Recognised - Operating	0	0	0	0	0	0	0	0	0	0	83,034
1610 Transfers Recognised - Capital	153,368	0	0	153,368	0	1,928,658	0	0	0	1,928,658	2,135,009
1700 Other Revenue	303,462	0	0	308,462	1,824	6,455,014	2,015,708	6,934	0	7,470,722	7,624,090
1800 Gain On Disposal Of Property, Plant & Equipment	532,409	0	0	532,409	0	-306,448	0	0	0	-297,680	68,007
1900 Total Operating Revenue Generated	532,409	0	0	532,409	4,653,537	8,726,923	2,960,401	622,304	0	16,963,165	19,541,519
2000 Less Revenue Foregone	0	0	0	0	0	0	0	0	0	0	0
2100 Total Direct Operating Revenue	532,409	0	0	532,409	4,653,537	8,726,923	2,960,401	622,304	0	16,963,165	19,541,519
2200 INTERNAL TRANSFERS - (must net out with corresp. items under											
2300 Interest Received - Internal Loans	0	0	0	0	0	0	0	0	0	0	0
2500 Internal Recoveries (Activity Based Costing Etc)	0	0	0	0	0	0	0	0	0	0	0
2600 Dividends Received - Internal (From Municipal Entities)	0	0	0	0	0	0	0	0	0	0	0
2700 Total Indirect Operating Revenue	0	0	0	0	0	0	0	0	0	0	0
2800 Total Operating Revenue	532,409	0	0	532,409	4,653,537	8,726,923	2,960,401	622,304	0	16,963,165	19,443,754
2900 OPERATING EXPENDITURE											
3000 Employee Related Costs - Wages & Salaries	348,287	354,742	0	703,029	204,241	1,12,914	146,210	480,976	0	914,341	4,862,856
3100 Employee Related Costs - Social Contributions	185,113	362,921	0	548,034	268,752	165,993	225,521	563,201	0	1,213,457	3,843,591
3200 Less Employee Costs Capitalised	0	0	0	0	0	0	0	0	0	0	0
3300 Less Employee Costs Allocated To Other Operating Items	0	0	0	0	0	0	0	0	0	0	0
3400 Remuneration Of Councillors	0	0	0	0	0	0	0	0	0	0	607,330
3500 Debt Impairment	0	0	0	0	0	0	0	0	0	0	0
3600 Collection Costs	0	0	0	0	0	0	0	0	0	0	0
3700 Depreciation and Asset Impairment	322,615	8,650,877	0	8,973,492	2,875,905	5,356,805	2,266,066	237,164	0	10,765,940	22,076,521
3900 Interest Expense - External Borrowings	0	0	0	0	0	0	0	0	0	0	0
4000 Redemption Payments - External Borrowings (Gamsap To Remove)	0	0	0	0	0	0	0	0	0	0	0
4100 Bulk Purchases	0	0	0	0	0	0	0	0	0	0	0
4110 Other Materials	0	0	0	0	0	0	0	0	0	0	0
4200 Contracted Services	0	0	0	0	0	0	0	0	0	0	0
4300 Grants and Subsidies	41,502	0	0	41,502	0	0	0	0	0	4,791,889	4,791,889
4400 Other Expenditure	1,695,221	263,431	0	1,960,652	212,472	0	0	280,937	0	260,937	758,908
4500 Less On Disposal Of Property, Plant & Equipment	0	0	0	0	0	0	0	0	0	0	212,472
4600 Total Direct Operating Expenditure	2,592,738	9,633,971	0	12,226,709	8,536,825	13,888,615	2,703,865	1,585,101	0	26,714,406	53,448,693
4700 INTERNAL TRANSFERS - (must net out with corresp. items under											
4800 Interest - Internal Borrowings	0	0	0	0	0	0	0	0	0	0	0
5000 Internal Charges (Activity Based Costing Etc)	0	0	0	0	0	0	0	0	0	0	0
5010 Contributed Assets	0	0	0	0	0	0	0	0	0	0	0
5100 Total Indirect Operating Expenditure	0	0	0	0	0	0	0	0	0	0	0
5200 Total Operating Expenditure	2,592,738	9,633,971	0	12,226,709	8,536,825	13,888,615	2,703,865	1,585,101	0	26,714,406	53,448,693
5300 SURPLUS											
5400 Operating Surplus / (Deficit) - Total Revenue Less Total Exp	-2,060,329	-9,633,971	0	-11,694,300	-3,883,288	-5,161,692	256,536	-962,797	0	-9,751,241	-34,004,929
5500 Taxation	0	0	0	0	0	0	0	0	0	0	0
5600 Operating Surplus / (Deficit) - After Tax	-2,060,329	-9,633,971	0	-11,694,300	-3,883,288	-5,161,692	256,536	-962,797	0	-9,751,241	-34,004,929
5700 Dividends Paid (Municipal Entities Only)	0	0	0	0	0	0	0	0	0	0	0
5800 Cross Subsidisation	0	0	0	0	0	0	0	0	0	0	0
5900 Surplus / (Deficit) After Tax, Cross Subsidies & Share Of As	-2,060,329	-9,633,971	0	-11,694,300	-3,883,288	-5,161,692	256,536	-962,797	0	-9,751,241	-34,004,929
6200 OTHER ADJUSTMENTS AND TRANSFERS											
6210 Asset Financing Reserve (Afr)	0	0	0	0	0	0	0	0	0	0	0
6220 Housing Development Fund	0	0	0	0	0	0	0	0	0	0	0
6230 Depreciation Reserve Ex Afr	0	0	0	0	0	0	0	0	0	0	0
6240 Depreciation Reserve Ex Govt. Grants	0	0	0	0	0	0	0	0	0	0	0
6250 Depreciation Reserve Ex Donations And Contributions	0	0	0	0	0	0	0	0	0	0	0
6260 Self-insurance Reserve	0	0	0	0	0	0	0	0	0	0	0
6270 Revaluation Reserve	0	0	0	0	0	0	0	0	0	0	0
6280 Other	0	0	0	0	0	0	0	0	0	0	0
6500 Plus Unrepaired in Entities Not Wholly Owned	0	0	0	0	0	0	0	0	0	0	0
6700 Change To Unappropriated Surplus / (Accumulated Deficit)	-2,060,329	-9,633,971	0	-11,694,300	-3,883,288	-5,161,692	256,536	-962,797	0	-9,751,241	-34,004,929

PP - TR Selohlo 11/01/2016

**Repairs and Maintenance by Expenditure Items
Monthly Report as per the Division of Revenue Act**

The onus is on the municipality to confirm that the return has been received by NT

Municipality	NC452 Ga-Segonyana
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Financial Year	2015/16
Month End	M06 Dec

Repairs and Maintenance by Expenditure Items	Rand
Employee Related Costs	249,305
Other Materials	0
Contracted Services	758,908
Other Expenditure	1,484,843
Total Repairs and Maintenance Expenditure	2,493,056

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S
Save file as: Muncde_RME_ccyy_Mnn.XLS (e.g. GT411_RME_2012_M01.xls)
Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01... M12

PP TD Selolo 11/01/2016

BSAC : STATEMENT OF FINANCIAL POSITION ACTUALS (All values in Rand and +)

Save File as : Muncde_BSAC_ccyy_Mnn.XLS (e.g.: GT411_BSAC_2011_M01)

Change Year End (ccyy) to Financial Year End (e.g.: 2011 for year 2010/2011)

Change Month End (Mnn) to Active Month (M01=July...M12=June)(e.g.: M10)

Change Muncde to your own municipal code (e.g.: GT411)

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year	Month	Mun	Item	Detail	Actual M06 Dec
2016	Dec	NC452	0100	COMMUNITY WEALTH / EQUITY	
			0110	Community Wealth	
			0600	Housing Development Fund	0
			0300	Reserves	0
			0500	Accumulated Surplus/(Deficit)	13,887,274
			0680	Minorities Interests	0
			0690	Total Community Wealth / Equity	13,887,274
			0700	Non-Current Liabilities	
			0900	Borrowing	0
			0910	Non-Current Provisions	0
			1000	Total Non-Current Liabilities	0
			2300	Current Liabilities	
			2400	Consumer Deposits	0
			2500	Provisions	0
			2600	Creditors	375
			2610	Conditional Grants and Receipts	27,848,653
			2700	Bank Overdraft	0
			2800	Borrowing	0
			1600	Total Current Liabilities	27,849,028
			1650	Total Net Assets and Liabilities	41,736,302
			1100	ASSETS	
			1200	Non-Current Assets	
			1300	Property Plant and Equipment	11,267,025
			1400	Non-Current Investments	0
			1500	Long-term Receivables	0
			1401	Investment Property	0
			1402	Investment in Associate	0
			1403	Agricultural	0
			1404	Biological	0
			1405	Intangible	0
			1406	Other Non-Current Assets	0
			2900	Total Non-Current Assets	11,267,025
			1700	Current Assets	
			2200	Call Investment Deposits	0
			1900	Inventory	250,950
			2000	Consumer Debtors	13,743,318
			2010	Other Debtors	33,947
			2100	Current Portion Of Long-Term Receivables	203,052
			1800	Cash	16,238,010
			2150	Total Current Assets	30,469,277
			3000	Total Assets	41,736,302

PP TA Sehloho

11/01/2016



Ga-Segonyana

MUNISIPALITEIT • MUNICIPALITY • MASEPALA

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

Cnr Voortrekker and School Streets
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QUALITY CERTIFICATE

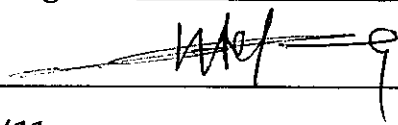
I GAEATLHOGE EDWARD NTEFANG, the Municipal Manager of GA-SEGONYANA LOCAL MUNICIPALITY (name of Municipality), hereby certify that -

- o The monthly budget statement

For the month of DECEMBER 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 2016/01/11