

**GA-SEGONYANA LOCAL
MUNICIPALITY**



**MONTHLY BUDGET STATEMENT
JUNE 2016**



**TO: MUNICIPAL MANAGER
COUNCIL**

MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 30 JUNE 2016 (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 30 June 2016, in line with the statutory requirements of Section 71 of the Municipal Finance Management Act 2003.

2. STRATEGIC OBJECTIVE

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

Section 71 of the MFMA requires that:

The Accounting Officer of a Municipality must no later than **10 working days** after the end of each month submit to the **Mayor of the Municipality**, and the relevant **National and Provincial treasury**, a statement in the prescribed format on the state of the municipality's budget reflecting certain particulars for that month and for the financial year up to the end of that month. For the reporting period ending 30 June 2016, ten working days reporting limit expires on the 14 July 2016

3. REPORT FOR THE PERIOD ENDING 30 JUNE 2016

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

The Major Operating Revenue variances against the budget are:

- Property rates - Unfavorable variance of R4 121mil due to less property billed for the period than budgeted
- Electricity revenue - Unfavorable variance of R30 128mil due to less electricity billed because of seasonal fluctuation.
- Water revenue - Unfavorable variance of R1 723mil the performance is almost on target
- Sanitation revenue - Unfavorable variance of R0 053mil, the performance is almost on target
- Refuse revenue - Unfavorable variance of R1 094mil, due to the less refuse billed than budgeted
- Interest earned - external investments - Unfavorable variance of R0 538mil for the period, the performance is on target.
- Interest earned - Outstanding debtors - Favorable variance of R0 234mil 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 848mil
- Transfer Recognized Operational - Unfavorable variance of R13 825mil, 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 R8 626mil.

The Major Operating Expenditure variances against budget are:

- Employee Related Costs - Favorable variance of R0 305mil due to unfilled vacancies. ERC breakdown Refer to Annexure A Table SC8
- Debt Impairment – Only accounted for at year end
- Depreciation - Unfavorable variance of R84 426mil due to less depreciation budgeted for
- Finance Charges - Favorable variance of R2 298mil due to less-projection
- Bulk Purchases -Favorable variance of R10 970mil due to seasonal fluctuation
- Contracted Services - Favorable variance of R2 271mil because of late submission of invoices from suppliers/ contractors.
- Other Expenditure -Favorable variance of R23 192mil 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 74.81% (R103 176mil).

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	137 926	103 176	137 926	(34 750)
Capital Financing				
National Government	98 546	77 334	98 546	(21 212)
Provincial Government				-
District Municipality				-
Other transfers and grants				-
Transfers recognised – capital	98 546	77 334	98 546	(21 212)
Public contributions & donations	38 000	21 059	38 000	(16 941)
Internally generated funds	1 380	4 782	1 380	3 402
Total Capital Funding	137 926	103 176	137 926	(34 750)

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

The CFS report for the period ending 30 June 2016 indicates a closing balance (cash and cash equivalents) of **R2 555 million** which comprises of the following:

- Bank balance and cash R2 186million (Main Acc)
- Bank balance and cash R0 189million (Call Acc)
- Bank balance and cash R0 081million (TTS Acc)
- Bank balance and cash R0 098million (Reservoir Acc)

- Ratepayers and other reflect a year to date amount of **R154 538 million (R6 260million Favourable variance)** compared to a year to date target of **R148 278million**.
- Operating grants and subsidies show a year to date amount of **R127 625million** compared to a year to date target of **R132 552 million (R4 927mil Unfavourable variance)** and
- Capital grants and subsidies show a year to date amount of **R98 745million** compared to a year to date target of **R98 546million (R0 199million Favourable variance)**

With regard to payments:

- Suppliers and employee payments indicate a year to date amount of **R283 613million (R4 488million Unfavourable variance)** compared to a target of **R279 124million** due to under spending during the period.
- Capital payments indicate a year to date amount of **R98 509million (R0 399million Favourable variance)** compared to a target of **R98 908million** due to over spending during the period.

3.4 Outstanding Debtors report (Annexure A – Table SC3)

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

Total outstanding debtors as at 30 June 2016 amounts to R79 313mil (Government: R17 985mil, Business: R13 548mil, Households: R45 026mil and Other: R2 755mil).

4. FINANCIAL IMPLICATIONS

The report for the period ending 30 June 2016 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 June 2016 the operating revenue (excluding capital grants) and expenditure actual represented **86%** and **114.52%**, respectively of the annual budget. The outcome reflects a variance of 14% (unfavourable) and 14.52% (unfavourable) respectively. However, considering the under collection of debtors, under spending on capital projects, over spending of operating expenditure, expenditure has to be restrained to ensure a positive cash flow, depreciation is higher than anticipated.

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 June 2016; and
- In order to comply with Section 71(4) of the MFMA, the Accounting Officer ensure that this statement be submitted to National and Provincial Treasury, in both a signed document format and in electronic format.

ANNEXURE B

Main Tables

C1-Sum
C2-FinPer Sc
C3 -FinPer V
C4-FinPer RE
C5-Capex
C6-FinPos
C7-Cflow

Consolidated Monthly Budget Statements

Summary
Financial Performance(standard classification)
Financial Performance(Revenue and Expenditure by Municipal Vote)
Financial Performance(Revenue and Expenditure
Capital Expenditure
Financial Position
Cash Flow

Supporting Tables

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

Material variance explanations

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

NC452 Ga-Segonyana - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M11 May

Description	Ref	2015/16	Budget Year 2016/17							
		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	60,524	(1,286)	55,559	51,508	4,051	8%	59,518
Executive and council		-	15,876	15,926	-	14,815	14,935	(121)	-1%	15,876
Budget and treasury office		-	43,334	44,180	(1,286)	40,346	36,188	4,158	11%	43,334
Corporate services		-	308	418	0	399	384	14	4%	308
<i>Community and public safety</i>		-	10,779	10,720	738	8,372	6,329	2,043	32%	10,779
Community and social services		-	2,275	2,141	108	1,544	1,161	383	33%	2,275
Sport and recreation		-	1,373	1,373	57	782	685	97	14%	1,373
Public safety		-	7,099	7,164	573	6,011	4,450	1,561	35%	7,099
Housing		-	-	-	-	-	-	-	-	-
Health		-	31	41	1	35	33	2	5%	31
<i>Economic and environmental services</i>		-	39,710	40,064	1,610	27,203	26,265	938	4%	39,710
Planning and development		-	16,954	17,310	1,610	13,682	12,993	689	5%	16,954
Road transport		-	22,756	22,754	-	13,521	13,272	249	2%	22,756
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	311,620	311,306	7,725	268,580	233,355	35,225	15%	311,620
Electricity		-	131,169	131,319	5,666	108,455	95,036	13,419	14%	131,169
Water		-	120,400	119,430	477	95,009	83,899	11,109	13%	120,400
Waste water management		-	30,139	30,543	961	31,892	27,446	4,446	16%	30,139
Waste management		-	29,912	30,014	621	33,224	26,974	6,250	23%	29,912
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	-	421,626	422,613	8,788	359,714	317,457	42,257	13%	421,626
Expenditure - Standard										
<i>Governance and administration</i>		-	65,977	67,912	5,490	66,811	49,589	17,222	35%	65,977
Executive and council		-	18,740	19,744	1,104	20,544	15,193	5,351	35%	18,740
Budget and treasury office		-	27,390	29,641	2,857	28,751	21,036	7,716	37%	27,390
Corporate services		-	19,847	18,527	1,529	17,516	13,360	4,156	31%	19,847
<i>Community and public safety</i>		-	43,650	43,862	4,236	49,509	33,428	16,081	48%	43,650
Community and social services		-	17,709	17,484	1,784	18,008	12,505	5,502	44%	17,709
Sport and recreation		-	9,135	9,434	869	12,588	7,973	4,615	58%	9,135
Public safety		-	16,740	16,858	1,589	18,847	12,886	5,961	46%	16,740
Housing		-	-	-	-	-	-	-	-	-
Health		-	66	86	15	67	64	3	5%	66
<i>Economic and environmental services</i>		-	34,507	35,183	2,984	72,380	28,529	43,850	154%	34,507
Planning and development		-	13,905	14,155	780	14,044	10,626	3,418	32%	13,905
Road transport		-	20,602	21,028	2,205	58,336	17,903	40,432	226%	20,602
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	175,352	175,377	5,280	189,204	111,703	77,501	69%	175,352
Electricity		-	90,871	91,701	1,506	87,480	63,081	24,399	39%	90,871
Water		-	61,746	60,182	1,399	70,878	31,174	39,703	127%	61,746
Waste water management		-	5,363	5,661	1,006	16,267	5,829	10,438	179%	5,363
Waste management		-	17,372	17,833	1,369	14,580	11,618	2,962	25%	17,372
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	-	319,486	322,334	17,990	377,903	223,249	154,655	69%	319,486
Surplus/ (Deficit) for the year		-	102,140	100,280	(9,203)	(18,189)	94,209	(112,398)	-119%	102,140

NC452 Ga-Segonyana - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M11 May

Vote Description	Ref	2015/16	Budget Year 2016/17							
		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	15,926	-	14,815	14,935	(121)	-0.8%	15,876
Vote 2 - BUDGET & TREASURY		-	43,334	44,180	(1,286)	40,346	36,188	4,158	11.5%	43,334
Vote 3 - CORPORATE SERVICES		-	308	418	0	399	384	14	3.7%	308
Vote 4 - PLANNING & DEVELOPMENT		-	16,954	17,310	1,610	13,682	12,993	689	5.3%	16,954
Vote 5 - HEALTH		-	31	41	1	35	33	2	4.8%	31
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	2,275	2,141	108	1,544	1,161	383	33.0%	2,275
Vote 7 - PUBLIC SAFETY		-	7,099	7,164	573	6,011	4,450	1,561	35.1%	7,099
Vote 8 - WASTE WATER MANAGEMENT		-	30,139	30,543	961	31,892	27,446	4,446	16.2%	30,139
Vote 9 - ROAD TRANSPORT		-	22,756	22,754	-	13,521	13,272	249	1.9%	22,756
Vote 10 - WATER		-	120,400	119,430	477	95,009	83,899	11,109	13.2%	120,400
Vote 11 - Electricity		-	131,169	131,319	5,666	108,455	95,036	13,419	14.1%	131,169
Vote 12 - WASTE MANAGEMENT		-	29,912	30,014	621	33,224	26,974	6,250	23.2%	29,912
Vote 13 - SPORTS & RECREATION		-	1,373	1,373	57	782	685	97	14.2%	1,373
Vote 14 - OTHER		-	-	-	-	-	-	-	-	-
Vote 15 - HOUSING		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	421,626	422,613	8,788	359,714	317,457	42,257	13.3%	421,626
Expenditure by Vote	1									
Vote 1 - EXECUTIVE & COUNCIL		-	18,740	19,744	1,104	20,544	15,193	5,351	35.2%	18,740
Vote 2 - BUDGET & TREASURY		-	27,390	29,641	2,857	28,751	21,036	7,716	36.7%	27,390
Vote 3 - CORPORATE SERVICES		-	19,847	18,527	1,529	17,516	13,360	4,156	31.1%	19,847
Vote 4 - PLANNING & DEVELOPMENT		-	13,905	14,155	780	14,044	10,626	3,418	32.2%	13,905
Vote 5 - HEALTH		-	66	86	15	67	64	3	5.1%	66
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	17,709	17,484	1,784	18,008	12,505	5,502	44.0%	17,709
Vote 7 - PUBLIC SAFETY		-	16,740	16,858	1,569	18,847	12,886	5,961	46.3%	16,740
Vote 8 - WASTE WATER MANAGEMENT		-	5,363	5,661	1,006	16,267	5,829	10,438	179.1%	5,363
Vote 9 - ROAD TRANSPORT		-	20,602	21,028	2,205	58,336	17,903	40,432	225.8%	20,602
Vote 10 - WATER		-	61,746	60,182	1,399	70,878	31,174	39,703	127.4%	61,746
Vote 11 - Electricity		-	90,871	91,701	1,506	87,480	63,081	24,399	38.7%	90,871
Vote 12 - WASTE MANAGEMENT		-	17,372	17,833	1,369	14,580	11,618	2,962	25.5%	17,372
Vote 13 - SPORTS & RECREATION		-	9,135	9,434	869	12,588	7,973	4,615	57.9%	9,135
Vote 14 - OTHER		-	-	-	-	-	-	-	-	-
Vote 15 - HOUSING		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	319,486	322,334	17,990	377,903	223,249	154,655	69.3%	319,486
Surplus/ (Deficit) for the year	2	-	102,140	100,280	(9,203)	(18,189)	94,209	(112,398)	-119.3%	102,140

NC452 Ga-Segonyana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

Description	Ref	2015/16	Budget Year 2016/17							
		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	34,737	(53)	30,616	34,737	(4,121)	-12%	34,887
Property rates - penalties & collection charges				-			-	-		
Service charges - electricity revenue		85,241	85,391	5,653	55,263	85,391	(30,128)	-35%	85,241	
Service charges - water revenue		18,500	17,500	469	15,777	17,500	(1,723)	-10%	18,500	
Service charges - sanitation revenue		11,100	11,500	961	11,447	11,500	(53)	0%	11,100	
Service charges - refuse revenue		8,500	8,500	618	7,406	8,500	(1,094)	-13%	8,500	
Service charges - other			-			-	-			
Rental of facilities and equipment		1,569	1,900	91	1,053	1,900	(848)	-45%	1,569	
Interest earned - external investments		1,500	1,500	9	962	1,500	(538)	-36%	1,500	
Interest earned - outstanding debtors		4,280	4,780	406	5,014	4,780	234	5%	4,280	
Dividends received			-			-	-			
Fines		1,805	1,811	148	1,464	1,811	(347)	-19%	1,805	
Licences and permits		3,182	3,247	252	2,546	3,247	(702)	-22%	3,182	
Agency services		1,872	1,872	172	1,751	1,872	(121)	-6%	1,872	
Transfers recognised - operational		132,697	132,552	103	118,727	132,552	(13,825)	-10%	132,697	
Other revenue		17,946	18,777	1,654	27,402	18,777	8,626	46%	17,946	
Gains on disposal of PPE			-	(1,693)	(702)		(702)	#DIV/0!		
Total Revenue (excluding capital transfers and contributions)		-	323,080	324,067	8,788	278,728	324,067	(45,342)	-14%	323,080
Expenditure By Type										
Employee related costs			94,939	91,729	7,724	91,424	91,729	(305)	0%	94,939
Remuneration of councillors			7,115	7,115	639	10,333	7,115	3,218	45%	7,115
Debt impairment			505	505			505	(505)	-100%	505
Depreciation & asset impairment			37,639	37,639	4,217	122,065	37,639	84,426	224%	37,639
Finance charges			2,343	2,343	-	46	2,343	(2,298)	-98%	2,343
Bulk purchases			69,419	69,419	-	58,448	69,419	(10,970)	-16%	69,419
Other materials			-	-			-	-		
Contracted services			8,085	9,780	929	7,509	9,780	(2,271)	-23%	8,085
Transfers and grants			1,762	2,722	-	1,043	2,722	(1,679)	-62%	1,762
Other expenditure			97,678	101,081	4,087	77,889	101,081	(23,192)	-23%	97,678
Loss on disposal of PPE			-	-	394	395		395	#DIV/0!	
Total Expenditure		-	319,486	322,334	17,990	389,153	322,334	46,819	15%	319,486
Surplus/(Deficit)										
		-	3,594	1,734	(9,203)	(90,427)	1,734	(92,161)	(0)	3,594
Transfers recognised - capital			98,546	98,546	-	77,334	74,159	3,175	0	98,546
Contributions recognised - capital										
Contributed assets										
Surplus/(Deficit) after capital transfers & contributions		-	102,140	100,280	(9,203)	(13,093)	75,893			102,140
Taxation										
Surplus/(Deficit) after taxation		-	102,140	100,280	(9,203)	(13,093)	75,893			102,140
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		-	102,140	100,280	(9,203)	(13,093)	75,893			102,140
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		-	102,140	100,280	(9,203)	(13,093)	75,893			102,140

NC452 Ga-Segonyana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M11 May

Vote Description	Ref	2015/16	Budget Year 2016/17							
		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	340	154	154	340	(186)	-55%	80
Vote 2 - BUDGET & TREASURY		-	525	155	6	57	155	(88)	-63%	525
Vote 3 - CORPORATE SERVICES		-	345	455	97	455	455	-	-	345
Vote 4 - PLANNING & DEVELOPMENT		-	3,010	2,050	5,110	6,654	2,060	4,604	225%	3,010
Vote 5 - HEALTH		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	265	380	-	380	380	-	-	265
Vote 7 - PUBLIC SAFETY		-	375	-	-	-	-	-	-	375
Vote 8 - WASTE WATER MANAGEMENT		-	9,407	11,032	-	13,065	11,032	2,033	18%	9,407
Vote 9 - ROAD TRANSPORT		-	31,881	25,941	-	19,711	25,941	(6,230)	-24%	31,881
Vote 10 - WATER		-	90,303	94,573	-	60,354	94,573	(34,219)	-38%	90,303
Vote 11 - Electricity		-	3,210	3,000	-	2,346	3,000	(654)	-22%	3,210
Vote 12 - WASTE MANAGEMENT		-	210	-	-	-	-	-	-	210
Vote 13 - SPORTS & RECREATION		-	420	-	-	-	-	-	-	420
Vote 14 - OTHER		-	-	-	-	-	-	-	-	-
Vote 15 - HOUSING		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	140,031	137,926	5,367	103,176	137,926	(34,750)	-25%	140,031
Total Capital Expenditure		-	140,031	137,926	5,367	103,176	137,926	(34,750)	-25%	140,031
Capital Expenditure - Standard Classification										
Governance and administration		-	950	950	257	666	950	(284)	-30%	950
Executive and council		-	80	340	154	154	340	(186)	-55%	80
Budget and treasury office		-	525	155	6	57	155	(88)	-63%	525
Corporate services		-	345	455	97	455	455	-	-	345
Community and public safety		-	1,060	380	-	380	380	-	-	1,060
Community and social services		-	265	380	-	380	380	-	-	265
Sport and recreation		-	420	-	-	-	-	-	-	420
Public safety		-	375	-	-	-	-	-	-	375
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	34,891	27,991	5,110	26,365	27,991	(1,626)	-6%	34,891
Planning and development		-	3,010	2,050	5,110	6,654	2,060	4,604	225%	3,010
Road transport		-	31,881	25,941	-	19,711	25,941	(6,230)	-24%	31,881
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	103,130	108,605	-	75,764	108,605	(32,840)	-30%	103,130
Electricity		-	3,210	3,000	-	2,346	3,000	(654)	-22%	3,210
Water		-	90,303	94,573	-	60,354	94,573	(34,219)	-38%	90,303
Waste water management		-	9,407	11,032	-	13,065	11,032	2,033	18%	9,407
Waste management		-	210	-	-	-	-	-	-	210
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	-	140,031	137,926	5,367	103,176	137,926	(34,750)	-25%	140,031
Funded by:										
National Government		-	98,546	98,546	-	77,334	98,546	(21,212)	-22%	98,546
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	98,546	98,546	-	77,334	98,546	(21,212)	-22%	98,546
Public contributions & donations	5	-	38,000	38,000	-	21,059	38,000	(16,941)	-45%	38,000
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	3,485	1,380	5,367	4,782	1,380	3,402	247%	3,485
Total Capital Funding		-	140,031	137,926	5,367	103,176	137,926	(34,750)	-25%	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 - M11 May

Description	Ref	2015/16	Budget Year 2016/17				
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast	
R thousands	1						
ASSETS							
Current assets							
Cash			5,493	4,478	2,555	5,493	
Call investment deposits			-	-	-	-	
Consumer debtors			28,832	28,832	79,313	28,832	
Other debtors			4,031	4,031	4,031	4,031	
Current portion of long-term receivables			271	271	271	271	
Inventory			3,011	18,224	18,224	3,011	
Total current assets			-	41,639	55,836	104,394	41,639
Non current assets							
Long-term receivables			241	241	241	241	
Investments			-	-	-	-	
Investment property			661	1,663	1,663	661	
Investments in Associate			-	-	-	-	
Property, plant and equipment			1,171,784	1,171,784	1,128,658	1,171,784	
Agricultural			-	-	-	-	
Biological assets			-	-	-	-	
Intangible assets			858	858	858	858	
Other non-current assets			1,686	1,686	1,686	1,686	
Total non current assets			-	1,175,229	1,176,231	1,133,105	1,175,229
TOTAL ASSETS			-	1,216,868	1,232,067	1,237,500	1,216,868
LIABILITIES							
Current liabilities							
Bank overdraft			-	-	-	-	
Borrowing			2,313	2,313	2,313	2,313	
Consumer deposits			2,804	2,804	2,804	2,804	
Trade and other payables			18,245	18,245	35,615	18,245	
Provisions			1,075	1,075	1,075	1,075	
Total current liabilities			-	24,436	24,436	41,806	24,436
Non current liabilities							
Borrowing			25,782	25,782	25,782	25,782	
Provisions			-	-	-	-	
Total non current liabilities			-	25,782	25,782	25,782	25,782
TOTAL LIABILITIES			-	50,219	50,219	67,589	50,219
NET ASSETS	2		-	1,166,649	1,181,848	1,169,911	1,166,649
COMMUNITY WEALTH/EQUITY							
Accumulated Surplus/(Deficit)				1,166,649	1,181,848	1,169,911	1,166,649
Reserves							
TOTAL COMMUNITY WEALTH/EQUITY	2		-	1,166,649	1,181,848	1,169,911	1,166,649

NC452 Ga-Segonyana - Table C7 Monthly Budget Statement - Cash Flow - M11 May

Description	Ref	2015/16	Budget Year 2016/17								
		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	148,278	15,076	154,538	148,278	6,260	4%	142,408	
Government - operating			132,697	132,552		127,625	132,552	(4,927)	-4%	132,697	
Government - capital			98,546	98,546	-	98,745	98,546	199	0%	98,546	
Interest			5,202	6,280	415	5,976	6,280	(304)	-5%	5,202	
Dividends								-			
Payments											
Suppliers and employees			(277,236)	(279,124)	(13,822)	(283,613)	(279,124)	4,488	-2%	(277,236)	
Finance charges			(2,343)	(2,343)	-	(36)	(2,343)	(2,307)	98%	(2,343)	
Transfers and Grants			(1,762)	(2,722)	-	(1,043)	(2,722)	(1,679)	62%	(1,762)	
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	97,512	101,467	1,668	102,192	101,467	(725)	-1%	97,512
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE					(2,087)	(2,197)		(2,197)	#DIV/0!		
Decrease (increase) in non-current debtors								-			
Decrease (increase) other non-current receivables								-			
Decrease (increase) in non-current investments								-			
Payments											
Capital assets			(90,908)	(98,908)		(98,509)	(98,908)	(399)	0%	(90,908)	
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(90,908)	(2,087)	(100,706)	(98,908)	1,798	-2%	(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)	(2,416)		(236)	(2,416)	(2,180)	90%	(2,416)	
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	(2,416)	-	(236)	(2,416)	(2,180)	90%	(2,416)	
NET INCREASE/ (DECREASE) IN CASH HELD			-	4,188	143	(419)	1,250	143		4,188	
Cash/cash equivalents at beginning:			1,305	5,018		1,305	5,018			1,305	
Cash/cash equivalents at month/year end:			5,493	5,161		2,555	5,161			5,493	

NC452 Ga-Segonyana - Supporting Table SC2 Monthly Budget Statement - performance indicators - M11 May

Description of financial indicator	Basis of calculation	Ref	2015/16	Budget Year 2016/17			
			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%	12.4%	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%	3.9%	5.4%	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%	228.5%	249.7%	170.4%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	22.5%	18.3%	6.1%	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%	10.3%	30.1%	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%	28.3%	32.8%	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%	12.3%	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 - M11 May

R thousands	Description	NT Code	Budget Year 2016/17										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	1,139	626	453	305	279	227	565	1,268	4,862	2,644				
	Trade and Other Receivables from Exchange Transactions - Electricity	1300	3,274	888	437	222	179	188	590	1,159	6,936	2,337				
	Receivables from Non-exchange Transactions - Property Rates	1400	-	456	348	280	247	214	900	26,195	28,639	27,635				
	Receivables from Exchange Transactions - Waste Water Management	1500	881	517	349	298	273	238	1,038	9,544	13,138	11,391				
	Receivables from Exchange Transactions - Waste Management	1600	504	290	220	189	172	159	702	6,136	8,372	7,359				
	Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-				
	Interest on Arrear Debtor Accounts	1810	380	380	366	358	341	317	1,429	4,788	8,359	7,232				
	Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-				
	Other	1900	388	101	1,522	107	147	89	216	6,458	9,007	7,016				
	Total By Income Source	2000	6,546	3,258	3,685	1,759	1,639	1,431	5,439	55,547	79,313	65,814				
	2015/16 - totals only															
Debtors Age Analysis By Customer Group																
	Organs of State	2200	441	398	344	111	45	34	7,717	8,895	17,585	16,802				
	Commercial	2300	4,068	1,119	1,594	424	443	284	1,045	4,571	13,548	6,767				
	Households	2400	1,755	1,623	1,817	1,130	1,030	1,013	4,007	32,651	45,028	39,830				
	Other	2500	262	117	(59)	94	121	100	(7,330)	9,429	2,755	2,415				
	Total By Customer Group	2600	6,546	3,258	3,685	1,759	1,639	1,431	5,439	55,547	79,313	65,814				

NC452 Ga-Segonyana - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May

Description	Ref	2015/16	Budget Year 2016/17							
		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:		-	130,609	130,609	-	124,245	130,609	(6,364)	-4.9%	-
Local Government Equitable Share			109,444	109,444	-	103,080	109,444	(6,364)	-5.8%	
Finance Management			1,675	1,675	-	1,675	1,675			
Municipal Systems Improvement			940	940	-	940	940			
Water Services Operating Subsidy			17,500	17,500	-	17,500	17,500			
EPWP Incentive			1,050	1,050	-	1,050	1,050			
	3							-		
Other transfers and grants [insert description]								-		
Provincial Government:		-	2,088	1,943	-	1,943	1,943	(1)	0.0%	-
Sport and Recreation			2,088	1,943	-	1,943	1,943	(1)	0.0%	
	4							-		
Other transfers and grants [insert description]								-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	-	-	-	-	-		-
ACIP WATER								-		
Blue Drop and Green Drop								-		
Housing					-	-		-		
200 Rural Housing								-		
Kuruman Reservoir								-		
Kgotsopula Nala								-		
Total Operating Transfers and Grants	5	-	132,697	132,552	-	126,188	132,552	(6,365)	-4.8%	-
Capital Transfers and Grants										
National Government:		-	98,546	-	-	94,007	43,283	36,870	85.2%	-
Municipal Infrastructure Grant (MIG)			52,195		-	52,195	15,325	36,870	240.6%	
Regional Bulk Infrastructure			15,638		-	12,599	5,673			
Integrated National Electrification Programme			3,000		-	1,500	1,500			
Municipal Water Infrastructure Grant			27,713		-	27,713	20,785			
								-		
Provincial Government:		-	-	-	-	-	-	-		-
[insert description]								-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	-	-	-	-	-		-
200 Rural Housing								-		
Total Capital Transfers and Grants	5	-	98,546	-	-	94,007	43,283	36,870	85.2%	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	231,243	132,552	-	220,194	175,835	30,506	17.3%	-

NC452 Ga-Segonyana - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May

Description	Ref	2015/16	Budget Year 2016/17							
		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	130,609	705	117,577	130,609	(13,032)	-10.0%	-
Local Government Equitable Share			109,444	109,444	-	103,080	109,444	(6,364)	-5.8%	
Finance Management			1,675	1,675	494	1,728	1,675	53	3.2%	
Municipal Systems Improvement			940	940	211	746	940	(194)	-20.6%	
Water Services Operating Subsidy			17,500	17,500	-	11,607	17,500	(5,893)	-33.7%	
EPWP Incentive			1,050	1,050	-	416	1,050	(634)	-60.4%	
Other transfers and grants (insert description)								-		
Provincial Government:		-	2,088	1,943	193	1,266	1,943	(677)	-34.9%	-
Sport and Recreation			2,088	1,943	193	1,266	1,943	(677)	-34.9%	
Other transfers and grants (insert description)								-		
District Municipality:		-	-	-	-	-	-	-		-
(insert description)								-		
Other grant providers:		-	-	-	-	-	-	-		-
Housing								-		
ACIP WATER								-		
Total operating expenditure of Transfers and Grants:		-	132,697	132,552	898	118,842	132,552	(13,710)	-10.3%	-
Capital expenditure of Transfers and Grants										
National Government:		-	98,546	98,546	-	76,437	98,546	(22,109)	-22.4%	-
Municipal Infrastructure Grant (MIG)			52,195	52,195	-	52,195	52,195	-		
Regional Bulk Infrastructure			15,638	15,638	-	13,653	15,638	(1,985)	-12.7%	
Integrated National Electrification Programme			3,000	3,000	-	1,500	3,000	(1,500)	-50.0%	
Municipal Water Infrastructure Grant			27,713	27,713	-	9,090	27,713	(18,623)	-67.2%	
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		-	98,546	98,546	-	76,437	98,546	(22,109)	-22.4%	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	231,243	231,098	898	195,280	231,098	(35,818)	-15.5%	-

NC452 Ga-Segonyana - Supporting Table SC3 Monthly Budget Statement - councillor and staff benefits - M11 May

Summary of Employee and Councillor remuneration	Ref	2015/16		Budget Year 2016/17						
		Actual Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TO actual	Year TO 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		430	5,093	1,927	3,133	163%	
Pension and UIF Contributions			569		47	522	285	237	83%	
Medical Aid Contributions			-		-	-	0	0	100%	
Motor Vehicle Allowance			1,302		109	1,194	651	643	83%	
Cellphone Allowance			435		53	582	317	285	83%	
Housing Allowances			-		-	-	-	-	-	
Other benefits and allowances			-		-	-	-	-	-	
Sub Total - Councillors			7,115		639	7,200	3,180	4,177	131%	
% increase	4		#DIV/0!							
Senior Managers of the Municipality										
Basic Salaries and Wages			3,820		318	3,501	637	2,865	450%	
Pension and UIF Contributions			262		22	240	44	187	450%	
Medical Aid Contributions			197		16	161	33	148	450%	
Overtime			-		-	-	-	-	-	
Performance Bonus			-		-	-	-	-	-	
Motor Vehicle Allowance			743		62	681	124	557	490%	
Cellphone Allowance			69		6	83	12	52	490%	
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	4,667	849	3,819	450%	
% increase	4		#DIV/0!							
Other Municipal Staff										
Basic Salaries and Wages			50,705		5,149	43,955	4,213	38,951	904%	
Pension and UIF Contributions			10,537		874	9,037	1,387	7,670	581%	
Medical Aid Contributions			4,182		358	4,091	436	3,652	541%	
Overtime			1,368		341	5,418	567	4,851	855%	
Performance Bonus			-		-	-	-	-	-	
Motor Vehicle Allowance			1,958		32	1,963	351	1,212	346%	
Cellphone Allowance			215		21	210	41	169	414%	
Housing Allowances			2,985		233	2,712	427	2,285	535%	
Other benefits and allowances			7,976		-	6,880	862	6,028	700%	
Payments in lieu of leave			1,205		-	-	-	-	-	
Long service awards			118		20	166	42	123	232%	
Post-retirement benefit obligations			-		-	-	-	-	-	
Sub Total - Other Municipal Staff			89,848		7,029	73,251	8,508	64,742	761%	
% increase	4		#DIV/0!							
Total Parent Municipality			102,055		8,093	85,275	12,537	72,738	580%	
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages			-		-	-	-	-	-	
Pension and UIF Contributions			-		-	-	-	-	-	
Medical Aid Contributions			-		-	-	-	-	-	
Overtime			-		-	-	-	-	-	
Performance Bonus			-		-	-	-	-	-	
Motor Vehicle Allowance			-		-	-	-	-	-	
Cellphone Allowance			-		-	-	-	-	-	
Housing Allowances			-		-	-	-	-	-	
Other benefits and allowances			-		-	-	-	-	-	
Board Fees			-		-	-	-	-	-	
Payments in lieu of leave			-		-	-	-	-	-	
Long service awards			-		-	-	-	-	-	
Post-retirement benefit obligations			-		-	-	-	-	-	
Sub Total - Board Members of Entities			-		-	-	-	-	-	
% increase	4		-		-	-	-	-	-	
Senior Managers of Entities										
Basic Salaries and Wages			-		-	-	-	-	-	
Pension and UIF Contributions			-		-	-	-	-	-	
Medical Aid Contributions			-		-	-	-	-	-	
Overtime			-		-	-	-	-	-	
Performance Bonus			-		-	-	-	-	-	
Motor Vehicle Allowance			-		-	-	-	-	-	
Cellphone Allowance			-		-	-	-	-	-	
Housing Allowances			-		-	-	-	-	-	
Other benefits and allowances			-		-	-	-	-	-	
Payments in lieu of leave			-		-	-	-	-	-	
Long service awards			-		-	-	-	-	-	
Post-retirement benefit obligations			-		-	-	-	-	-	
Sub Total - Senior Managers of Entities			-		-	-	-	-	-	
% increase	4		-		-	-	-	-	-	
Other Staff of Entities										
Basic Salaries and Wages			-		-	-	-	-	-	
Pension and UIF Contributions			-		-	-	-	-	-	
Medical Aid Contributions			-		-	-	-	-	-	
Overtime			-		-	-	-	-	-	
Performance Bonus			-		-	-	-	-	-	
Motor Vehicle Allowance			-		-	-	-	-	-	
Cellphone Allowance			-		-	-	-	-	-	
Housing Allowances			-		-	-	-	-	-	
Other benefits and allowances			-		-	-	-	-	-	
Payments in lieu of leave			-		-	-	-	-	-	
Long service awards			-		-	-	-	-	-	
Post-retirement benefit obligations			-		-	-	-	-	-	
Sub Total - Other Staff of Entities			-		-	-	-	-	-	
% increase	4		-		-	-	-	-	-	
Total Municipal Entities			-		-	-	-	-	-	
TOTAL SALARY, ALLOWANCES & BENEFITS			102,055		8,093	85,275	12,537	72,738	580%	
% increase	4		#DIV/0!							
TOTAL MANAGERS AND STAFF			94,933		7,454	77,918	9,357	68,561	733%	

NC452 Ga-Segonyana - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M11 May

Ref	Description	Budget Year 2016/17												2016/17 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
1	Cash Receipts By Source																
	Property rates	545	1,337	4,613	2,030	5,257	1,376	1,053	1,384	998	1,377	1,078	4,517	26,165	-	-	-
	Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Service charges - electricity revenue	3,203	3,762	5,849	5,321	5,852	2,906	4,171	5,795	7,618	7,199	5,113	7,122	63,931	-	-	-
	Service charges - water revenue	1,049	713	1,134	1,166	1,335	746	1,775	1,228	1,236	1,556	1,028	911	13,875	-	-	-
	Service charges - sanitation revenue	637	439	810	743	917	416	945	549	700	918	530	720	8,325	-	-	-
	Service charges - refuse	384	295	434	450	499	236	617	347	354	507	326	1,926	6,375	-	-	-
	Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rental of facilities and equipment	101	82	99	87	87	111	70	63	69	96	95	462	1,413	-	-	-
	Interest earned - external investments	33	221	117	96	227	0	147	26	39	4	43	397	1,350	-	-	-
	Interest earned - outstanding debtors	370	381	437	424	404	413	418	432	439	442	449	(756)	3,852	-	-	-
	Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Fines	577	86	(220)	67	99	7	73	85	79	184	279	308	1,625	-	-	-
	Licences and permits	126	193	142	240	142	419	89	180	199	280	204	570	2,864	-	-	-
	Agency services	84	155	115	157	258	83	195	154	136	79	164	105	1,685	-	-	-
	Transfer receipts - operating	52,592	420	684	8,750	31,403	-	458	4,690	26,333	-	-	5,388	132,697	-	-	-
	Other revenue	6,343	8,555	293	5,825	48,797	6,450	10,708	15,086	44,967	18,029	9,794	7,348	280,308	-	-	-
	Cash Receipts by Source	66,046	15,258	14,508	25,556	48,797	6,450	10,708	15,086	44,967	18,029	9,794	7,348	280,308	-	-	-
	Other Cash Flows by Source																
	Transfer receipts - capital	22,263	1,379	4,295	34,648	1,500	-	5,097	13,495	16,079	-	-	(199)	96,546	-	-	-
	Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Increase in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Receipt of non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Change in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Cash Receipts by Source	88,299	16,636	18,803	60,004	48,257	6,450	15,805	28,581	61,033	17,540	10,308	7,138	378,854	-	-	-
	Cash Payments by Type																
	Employee related costs	6,714	6,925	8,041	7,789	7,372	8,706	7,512	8,003	7,510	7,614	7,528	11,227	94,939	-	-	-
	Remuneration of councillors	584	584	584	589	607	607	607	900	639	639	639	135	7,115	-	-	-
	Interest paid	9	9	9	9	9	9	9	18	18	18	18	2,298	2,343	-	-	-
	Bulk purchases - Electricity	6,541	8,265	8,011	4,600	4,632	4,792	2,840	2,797	10,164	4,930	877	10,970	89,419	-	-	-
	Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Contracted services	449	449	1,070	36	830	759	1,010	477	994	462	43	1,506	8,085	-	-	-
	Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Grants and subsidies paid - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	General expenses	2,435	6,376	5,396	5,300	5,974	16,295	5,866	4,192	14,257	3,804	2,885	24,916	97,678	-	-	-
	Cash Payments by Type	16,733	22,609	23,110	18,622	19,937	31,372	17,834	16,388	33,564	17,449	11,942	51,772	281,342	-	-	-
	Other Cash Flows/Payments by Type																
	Capital assets	5,606	8,828	11,064	9,828	17,933	11,267	5,847	6,979	20,147	311	700	(7,501)	90,908	-	-	-
	Repayment of borrowing	14	9	14	34	34	34	25	7	14	25	25	2,180	2,416	-	-	-
	Other Cash Flows/Payments	17,941	-	5,509	-	-	3,019	(4,636)	9,004	6,781	4,115	-	(41,733)	-	-	-	-
	Total Cash Payments by Type	40,294	31,447	39,697	28,484	37,903	45,692	19,070	32,376	60,506	21,900	12,676	4,619	374,665	-	-	-
	NET INCREASE/(DECREASE) IN CASH HELD	48,005	(14,810)	(20,894)	31,520	10,354	(39,241)	(3,265)	(3,797)	527	(4,361)	(2,368)	2,519	4,188	-	-	-
	Cash/cash equivalents at the month/year beginning:	1,305	49,310	34,500	13,508	45,125	55,479	16,238	12,973	9,176	9,703	5,342	2,974	1,305	5,493	-	-
	Cash/cash equivalents at the month/year end:	49,310	34,500	13,606	45,125	55,479	15,238	12,973	9,176	9,703	5,342	2,974	5,463	5,493	5,493	-	-

NC452 Ga-Segonyana - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May

Month	2015/16	Budget Year 2016/17							
	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	5,606	5,606	-		4%
August		7,690	9,166	9,166	14,771	14,771	-		11%
September		9,313	11,064	11,064	25,835	25,835	-		18%
October		10,413	9,491	9,491	35,326	35,326	-		25%
November		16,476	17,933	17,933	53,259	53,259	-		38%
December		13,808	11,267	11,267	64,526	64,526	-		46%
January		14,469	9,933	5,847	70,372	74,459	4,086	5.5%	50%
February		9,891	8,947	6,979	77,352	83,406	6,054	7.3%	55%
March		7,865	16,752	20,147	97,498	100,158	2,659	2.7%	70%
April		11,429	12,921	311	97,809	113,079	15,270	13.5%	0
May		7,840	12,574	-		125,653	-		
June		28,199	12,273	5,367	#VALUE!	137,926	#VALUE!	#VALUE!	#VALUE!
Total Capital expenditure	-	140,031	137,926	103,176					

Bank Statements

[? HELP](#)

Thu, Jul 14, 2016 at 12:15:52 PM

Group	20808	GA-SEGONYANA
Operator	021	MUNISIPALITEIT
Account	4060204391	KAMARA PROJECT
Branch	NORTHERN CAPE PROVINCIAL	
	BNKG	
Start Date	160630	End Date 160630
Entry Number	0 To 0	

Event Number	Date	Description	Site	Amount	Balance
<input checked="" type="radio"/> 00	160630	BALANCE B/FORWARD		0.00	81170.45
<input type="radio"/> 109501	160630	ACB DEBIT:EXTERNAL CELEBRITIE95544371 SAGEPAY	SETTLEMENT	-130.00	81040.45
<input type="radio"/> 109502	160630	INTERNET BANK FEE INET/MOB FEE/FOOI	SETTLEMENT	-99.00	80941.45
<input type="radio"/> 109503	160630	ACB CREDIT 81/69776/846/140479	SETTLEMENT	300.00	81241.45
<input type="radio"/> 109504	160630	ACB CREDIT 8174191846149309	SETTLEMENT	200.00	81441.45
<input type="radio"/> 109505	160630	ACB CREDIT BIDDULPHS 81/70066/846/141059	SETTLEMENT	200.00	81641.45
<input type="radio"/> 109506	160630	ACB CREDIT 8174655846150237	SETTLEMENT	200.00	81841.45

Proceed

Previous

View

Cancel

2555 276

Bank Statements

[? HELP](#)

Thu, Jul 14, 2016 at 12:16:16 PM

Group	20808	GA-SEGONYANA MUNISIPALITEIT
Operator Number	021	
Account	4080444513	T/A GA-SEGONYANA MUNICIPALITY
Branch	KURUMAN*	
Start Date	160630	End Date 160630
Entry Number	0 To 0	

Event Number	Date	Description	Site	Amount	Balance
<input checked="" type="radio"/> 00	160630	BALANCE B/FORWARD		0.00	98216.62

Bank Statements

[? HELP](#)

Thu, Jul 14, 2016 at 12:16:38 PM

Group	20808	GA-SEGONYANA
Operator	021	MUNISIPALITEIT
Account	9264748829	GA-SEGONYANA MUNICIPALITY
Branch	NORTHERN CAPE PROVINCIAL	
	BNKG	
Start Date	160630	End Date 160630
Entry Number	0 To 0	

Event Number	Date	Description	Site	Amount	Balance
<input checked="" type="radio"/> 00	160630	BALANCE B/FORWARD		0.00	1182523.46
<input type="radio"/> 243	160630	CREDIT INTEREST	PUBSECNC	7029.37	1189552.83
<input type="radio"/> 244	160630	ABSA CF DT TRANSFTO MAIN ACCOUNT	CF	-1000000.00	189552.83

Proceed

Previous

View

Cancel

Bank Statements

? HELP

Thu, Jul 14, 2016 at 12:15:28 PM

Group	20808	GA-SEGONYANA MUNISIPALITEIT
Operator Number	021	
Account	4052183325	MUNICIPALITY GA-SEGONYANA
Branch	KURUMAN*	
Start Date	160630	End Date
Entry Number	0 To 0	160630

Event Number	Date	Description	Site	Amount	Balance
<input checked="" type="radio"/> 00	160630	BALANCE B/FORWARD		0.00	4187131.42
<input type="radio"/> 369955	160630	ACB CREDIT (EFFEC 28062016) ABSA CARD_MERCH/SERV 01580729 780 CC		984.00	4188115.42
<input type="radio"/> 369956	160630	ACB CREDIT (EFFEC 29062016) ABSA CARD_MERCH/SERV 00493825 075 DD		15099.00	4203214.42
<input type="radio"/> 369957	160630	ACB CREDIT (EFFEC 29062016) ABSA CARD_MERCH/SERV 01580729 781 DD		7944.50	4211158.92
<input type="radio"/> 369958	160630	ACB CREDIT (EFFEC 29062016) ABSA CARD_MERCH/SERV 01580729 781 CC		423.00	4211581.92
<input type="radio"/> 369959	160630	ACB CREDIT (EFFEC 29062016) ABSA CARD_MERCH/SERV 00493825 270 DD		28182.28	4239764.20
<input type="radio"/> 369962	160630	CASH DEP BRANCH 0000025936	KURUMAN	952.00	4240716.20
<input type="radio"/> 369963	160630	CASH DEP BRANCH 0000023709	KURUMAN	23742.82	4264459.02
<input type="radio"/> 369964	160630	CASH DEP BRANCH 0000026498	KURUMAN	11754.64	4276213.66
<input type="radio"/> 369965	160630	DEBIT TRANSFER EF6859-4	CASHFOCUS	-267900.00	4008313.66
<input type="radio"/> 369966	160630	DEBIT TRANSFER EF6856-9	CASHFOCUS	-2978393.00	1029920.66
<input type="radio"/> 369967	160630	CREDIT TRANSFER 8901225	CASHFOCUS	1693.47	1031614.13
<input type="radio"/> 369968	160630	CASH DEP BRANCH 0000005634	KATHU	11000.00	1042614.13
<input type="radio"/> 369971	160630	CASH DEP BRANCH 0000026735	KURUMAN	5190.00	1047804.13
<input type="radio"/> 369972	160630	CHEQUE DEPOSIT 0008600037	KURUMAN	391.57	1048195.70
<input type="radio"/> 369973	160630	CHEQUE DEPOSIT 0000739865	KURUMAN	4407.49	1052603.19
<input type="radio"/> 369974	160630	CHEQUE DEPOSIT 0000932792	KURUMAN	2899.19	1055502.38
<input type="radio"/> 369975	160630	CHEQUE DEPOSIT 0008100288	KURUMAN	2433.35	1057935.73
<input type="radio"/> 369976	160630	CHEQUE DEPOSIT 0001525705	KURUMAN	13535.65	1071471.38
<input type="radio"/> 369977	160630	CHEQUE DEPOSIT 0008701912	KURUMAN	1280.07	1072751.45
<input type="radio"/> 369978	160630	CHEQUE DEPOSIT 0001333891	KURUMAN	6657.67	1079409.12
<input type="radio"/> 369979	160630	CHEQUE DEPOSIT 0001240734	KURUMAN	4500.00	1083909.12
<input type="radio"/> 369980	160630	CHEQUE DEPOSIT 0008600534	KURUMAN	600.00	1084509.12
<input type="radio"/> 369981	160630	CHEQUE DEPOSIT 0008907027	KURUMAN	7189.14	1091698.26
<input type="radio"/> 369982	160630	CHEQUE DEPOSIT 0008907980	KURUMAN	4400.00	1096098.26
<input type="radio"/> 369983	160630	CHEQUE DEPOSIT 0001525381	KURUMAN	4500.00	1100598.26
<input type="radio"/> 369984	160630	TRANSFER FROM 92-8514-0583 0000645180	KURUMAN	18669.88	1119268.14
<input type="radio"/> 369985	160630	MIXED DEP BRANCH 0000026390 CASH: 29 657 90	KURUMAN	66396.90	1185665.04
<input type="radio"/> 369992	160630	CREDIT TRANSFER FROM CALL ACCOUNT	CASHFOCUS	1000000.00	2185665.04

Proceed

Previous

View

Cancel

Next

4 Quarter End: 31 March 2016
 ADDITIONAL GRANTS TRANSFERRED FROM NATIONAL DEPARTMENTS AND ACTUAL PAYMENTS MADE BY MUNICIPALITIES: PRELIMINARY RESULTS
 Item Code: Gr-Depmnt-Inf-Calc23

Description	Division of 2015	Additional 2015	Other Adjustments	Total Available 2015	Year to date		First Quarter		Second Quarter		Third Quarter		YTD Expenditure		% Change from 2015 to 2016 Q		% Change for the 2nd Q. End of YTD		Approved 2015	
					Agreement	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual		Actual
State Grants	1,000	1,000	-	1,000	1,000	1,000	250	250	250	250	250	250	250	250	250	250	250	250	1,000	
Federal Grants	500	500	-	500	500	500	125	125	125	125	125	125	125	125	125	125	125	125	500	
Local Grants	200	200	-	200	200	200	50	50	50	50	50	50	50	50	50	50	50	50	200	
Other Grants	100	100	-	100	100	100	25	25	25	25	25	25	25	25	25	25	25	25	100	
Total Available																				
Total Available																				
Total Available																				

Chief Financial Officer
 Date: 28/04/2016

Chief Financial Officer
 Date:

AC: AGE ANALYSIS OF CREDITORS (All values in Rand)
 Save File as: Murods_AC_age_11m.xls (e.g., GT411_AC_2005_M10)
 Change Year End (year) to Financial Year End (e.g., 2005 for year 2004/2005) and Month End (Month) to Active Month (M01=July, M12=June) (e.g., M10)
 Change Murods to your own municipal code (e.g., GT411)
 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	Month	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	M12	NC452	Bulk Electricity	0	0	0	0	0	0	0	0	0
			Bulk Water	0	0	0	0	0	0	0	0	0
			PAYE deductions	0	0	0	0	0	0	0	0	0
			VAT (output less input)	0	0	0	0	0	0	0	0	0
			Pensions / Retirement deductions	0	0	0	0	0	0	0	0	0
			Loan repayments	0	0	0	0	0	0	0	0	0
			Trade Creditors	0	0	0	0	0	0	0	0	0
			Auditor General	0	0	0	0	0	0	0	0	0
			Other	0	0	0	0	0	0	375	0	375
			1000 Total	0	0	0	0	0	0	375	0	375
			TP01 Top 1 Creditor	0	0	0	0	0	0	0	0	0
			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
			TC1 Total	0	0	0	0	0	0	0	0	0

Handwritten signature
 2016/11/6

AD : AGE ANALYSIS OF DEBTORS (All values in Rand)
 Save File as : Muncibe_20_2017_Mun_ALS_01_01_2018_11_01_2005_M10;
 Change Year End (copy) to Financial Year End (e.g. : 2005 for year 2004/2005) and Month End (Year) to Active Month (M01=July, M12=June) (e.g. : M10)
 Change Months to your own municipal code (e.g. : 01=01/11)
 To Save File press the following keys at the same time with Caps Lock off: Ctrl+Shift+S

Year	Month	Item	Detail	0 -	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	181 Days -	Over 1	Total	Actual Bad	Impairment -
End	End			31 -	61 -	91 -	121 -	151 -	181 Days	180 Days	181 Days	Year		Debtors	Bad Debts i.o
2018	M12	NC452		0 -	50 Days	120 Days	150 Days	180 Days	181 Days	181 Days	181 Days	Year		Off against:	Council Policy
		1100	Debtors Age Analysis By Income Source										4,061,590	0	0
		1200	Trade and Other Receivables from Exchange Transactions - Water	1,136,540	626,280	306,026	279,073	226,733	666,262	1,267,772	0	0	8,359,020	0	0
		1300	Trade and Other Receivables from Exchange Transactions - Electricity	3,273,563	887,942	221,666	178,550	188,461	689,652	1,158,861	0	0	6,936,271	0	0
		1400	Receivables from Non-exchange Transactions - Property Rates	0	456,544	278,688	247,185	213,548	800,023	26,194,630	0	0	26,638,017	0	0
		1500	Receivables from Exchange Transactions - Waste/Water Management	880,666	517,062	297,800	273,052	238,127	1,037,696	9,544,271	0	0	13,137,788	0	0
		1600	Receivables from Exchange Transactions - Waste Management	504,201	285,758	189,309	172,386	159,336	702,006	6,136,793	0	0	6,372,466	0	0
		1700	Receivables from Exchange Transactions - Property Rental Debtors	0	0	0	0	0	0	0	0	0	0	0	0
		1810	Interest on Arrear Debtor Accounts	360,311	360,407	367,781	341,415	316,542	1,428,766	4,787,020	0	0	9,006,893	0	0
		1900	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0	0
		2000	Other	368,292	100,688	107,071	147,053	88,519	215,818	6,457,629	0	0	79,312,853	0	0
		2000	Total By Income Source	6,545,593	3,257,751	1,758,541	1,630,717	1,431,268	5,439,169	55,546,776	0	0	90,894,811	0	0
		2100	Debtors Age Analysis By Customer Group												
		2200	Organs of State	441,264	397,882	111,301	44,603	34,451	7,716,883	6,894,737	0	0	17,994,811	0	0
		2300	Commercial	4,057,681	1,116,977	423,664	442,802	284,045	1,045,409	4,571,252	0	0	13,547,667	0	0
		2400	Households	1,756,045	1,523,399	1,316,781	1,028,985	1,012,792	4,006,046	32,651,260	0	0	45,025,676	0	0
		2500	Other	281,813	117,463	83,645	121,137	99,975	-7,329,771	8,429,397	0	0	2,754,899	0	0
		2600	Total By Customer Group	6,545,593	3,257,751	1,758,541	1,630,717	1,431,268	5,439,169	55,546,776	0	0	79,312,853	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 Debtors - Bad Debts written off during the month
- Impairment - Bad Debts i.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


 20/10/2016

1. Municipal Governance and Administration

2. Community and Public Safety

	Executive & Council	Treasury Office	Corporate Services	Subtotal	Community & Social Services	Spot And Recreation	Public Safety	Housing	Health	Subtotal
0100 OPERATING REVENUE										
0200 Property Rates	0	30,322	0	30,322	0	0	0	0	0	0
0300 Property Rates - Penalties And Collection Charges	0	0	0	0	0	0	0	0	0	0
0400 Service Charges	0	0	0	0	0	0	0	0	0	0
0700 Rent Of Facilities And Equipment	0	0	0	0	0	49,128	0	0	0	49,128
0800 Interest Earned - External Investments	0	6,708	0	6,708	0	0	0	0	0	6,708
1000 Interest Earned - Outstanding Debtors	0	405,117	0	405,117	0	0	0	0	0	405,117
1100 Dividends Received	0	0	0	0	0	0	0	0	0	0
1300 Fines	0	0	0	0	88	0	147,734	0	0	147,822
1400 Licenses and Permits	0	0	0	0	0	0	252,283	0	0	252,283
1600 Agency Services	0	0	0	0	102,930	0	171,514	0	0	274,444
1610 Transfers Recognised - Capital	0	0	0	0	0	0	0	0	0	0
1700 Other Revenue	0	45,760	42	45,802	5,310	7,796	1,235	0	0	14,343
1800 Gain On Disposal Of Property, Plant & Equipment	0	-1,663,482	42	-1,663,440	0	0	0	0	0	-1,663,440
1900 Total Operating Revenue Generated	0	-1,202,666	42	-1,202,624	108,008	56,914	572,776	0	0	737,698
2000 Less Revenue Foregone	0	83,029	0	83,029	0	0	0	0	0	83,029
2100 Total Direct Operating Revenue	0	-1,285,695	42	-1,285,653	108,008	56,914	572,776	0	0	737,669
2200 INTERNAL TRANSFERS - (must net out with corresp. items under	0	0	0	0	0	0	0	0	0	0
2300 Interest Received - Internal Loans	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
2600 Dividends Received - Internal (From Municipal Entities)	0	0	0	0	0	0	0	0	0	0
2700 Total Indirect Operating Revenue	0	-1,285,695	42	-1,285,653	108,008	56,914	572,776	0	0	737,669
2800 Total Operating Revenue	0	-1,285,695	42	-1,285,653	108,008	56,914	572,776	0	0	737,669
2900 OPERATING EXPENDITURE										
3000 Employee Related Costs - Wages & Salaries	150,065	808,483	635,898	1,601,646	435,805	454,915	630,376	0	0	1,547,136
3100 Employee Related Costs - Social Contributions	49,482	502,221	333,540	886,243	279,527	184,643	469,362	0	0	933,532
3200 Less Employee Costs Capitalised	0	0	0	0	0	0	0	0	0	0
3400 Remuneration Of Councilors	636,194	0	0	636,194	0	0	0	0	0	636,194
3600 Collection Costs	0	0	0	0	0	0	0	0	0	0
3700 Depreciation and Asset Impairment	56,064	99,872	59,897	214,833	101,431	123,541	74,810	0	0	269,884
3900 Interest Expense - External Borrowings	0	0	0	0	0	0	0	0	0	0
4000 Redemption Payments - External Borrowings (Gains To Remove)	0	0	0	0	0	0	0	0	0	0
4100 Bulk Purchases	0	0	0	0	0	0	0	0	0	0
4110 Other Materials	0	0	0	0	0	0	0	0	0	0
4200 Contracted Services	0	78,807	0	78,807	840,295	0	0	0	0	840,295
4300 Grants and Subsidies	0	0	0	0	0	0	0	0	0	0
4400 Other Expenditure	200,456	974,778	500,536	1,675,768	126,688	105,551	387,933	0	14,873	618,043
4600 Loss On Disposal Of Property, Plant & Equipment	0	393,539	0	393,539	0	0	0	0	0	393,539
4650 Contributors To/From Provisions	0	0	0	0	0	0	0	0	0	0
4655 Total Direct Operating Expenditure	1,104,281	2,866,778	1,528,971	5,499,930	1,793,845	868,650	1,568,541	0	14,873	4,235,911
4700 INTERNAL TRANSFERS - (must net out with corresp. items under	0	0	0	0	0	0	0	0	0	0
4800 Interest - Internal Borrowings	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
5010 Contributed Assets	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
5200 Total Operating Expenditure	1,104,281	2,866,778	1,528,971	5,499,930	1,793,845	868,650	1,568,541	0	14,873	4,235,911
5300 SURPLUS										
5400 Operating Surplus / (Deficit) - Total Revenue Less Total Exp	-1,104,281	-4,142,392	-1,528,929	-6,775,602	-1,675,839	-811,736	-666,765	0	-14,366	-3,467,708
5500 Taxation	0	0	0	0	0	0	0	0	0	0
5600 Operating Surplus / (Deficit) - After Tax	-1,104,281	-4,142,392	-1,528,929	-6,775,602	-1,675,839	-811,736	-666,765	0	-14,366	-3,467,708
5700 Dividends Paid (Municipal Entities Only)	0	0	0	0	0	0	0	0	0	0
5800 Cross Subsidisation	0	0	0	0	0	0	0	0	0	0
5900 Surplus / (Deficit) After Tax, Cross Subsidies & Share Of As	-1,104,281	-4,142,392	-1,528,929	-6,775,602	-1,675,839	-811,736	-666,765	0	-14,366	-3,467,708
6000 OTHER ADJUSTMENTS AND TRANSFERS										
6210 Asset Financing Reserve (A/R)	0	0	0	0	0	0	0	0	0	0
6220 Housing Development Fund	0	0	0	0	0	0	0	0	0	0
6230 Depreciation Reserve Ex A/R	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
6250 Depreciation Reserve Ex Donations And Contributions	0	0	0	0	0	0	0	0	0	0
6260 Self-insurance Reserve	0	0	0	0	0	0	0	0	0	0
6270 Revaluation Reserve	0	0	0	0	0	0	0	0	0	0
6280 Other	0	0	0	0	0	0	0	0	0	0
6300 Plus Interest In Entries Not Wholly Owned	0	0	0	0	0	0	0	0	0	0
6700 Change To Unappropriated Surplus / (Accumulated Deficit)	-1,104,281	-4,142,392	-1,528,929	-6,775,602	-1,675,839	-811,736	-666,765	0	-14,366	-3,467,708

3. Economic and Environmental Services

4. Trading Services

TOTAL

	Planning and Development	Road Transport	Environmental Protection	Subtotal	Electricity	Water	Waste Management	Other	Subtotal	TOTAL
0100 OPERATING REVENUE	0	0	0	0	0	0	0	0	0	0
0200 Property Rates - Penalties And Collection Charges	0	0	0	0	0	0	0	0	0	0
0400 Service Charges	0	0	0	0	5,652,888	459,001	960,968	517,711	7,700,368	7,700,368
0700 Rent Of Facilities And Equipment	41,761	0	0	41,761	0	0	0	0	41,761	90,889
0800 Interest Earned - External Investments	0	0	0	0	0	0	0	0	0	9,738
1000 Interest Earned - Outstanding Debtors	0	0	0	0	0	0	0	0	0	4,061,117
1100 Dividends Received	0	0	0	0	0	0	0	0	0	0
1300 Fines	0	0	0	0	0	0	0	0	0	147,800
1400 Licenses and Permits	0	0	0	0	0	0	0	0	0	252,203
1500 Agency Services	0	0	0	0	0	0	0	0	0	171,514
1600 Transfers Recognised - Operating	0	0	0	0	0	0	0	0	0	102,630
1610 Transfers Recognised - Capital	0	0	0	0	0	0	0	0	0	0
1700 Other Revenue	1,567,739	0	0	1,567,739	13,001	8,372	0	3,562	25,085	1,653,515
1800 Gain On Disposal Of Property, Plant & Equipment	0	0	0	0	0	0	0	0	0	0
1900 Total Operating Revenue Generated	1,609,550	0	0	1,609,550	5,665,735	477,373	960,968	521,373	7,725,463	1,683,482
2000 Less Revenue Foregone	0	0	0	0	0	0	0	0	0	85,028
2100 Total Direct Operating Revenue	1,609,550	0	0	1,609,550	5,665,735	477,373	960,968	521,373	7,725,463	9,787,935
2200 INTERNAL TRANSFERS - (must net out with corresp. items under	0	0	0	0	0	0	0	0	0	0
2300 Interest Received - Internal Loans	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
2600 Dividends Received - Internal (From Municipal Entities)	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
2800 Total Operating Revenue	1,609,550	0	0	1,609,550	5,665,735	477,373	960,968	521,373	7,725,463	9,787,935
2900 OPERATING EXPENDITURE	0	0	0	0	0	0	0	0	0	0
3000 Employee Related Costs - Wages & Salaries	435,087	366,637	0	801,724	207,674	112,670	146,210	472,954	938,408	4,802,016
3100 Employee Related Costs - Social Contributions	135,492	182,176	0	317,668	208,744	131,053	142,499	214,080	698,176	2,831,539
3200 Less Employee Costs Capitalised	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
3400 Remuneration Of Councilors	0	0	0	0	0	0	0	0	0	638,184
3500 Debt Impairment	0	0	0	0	0	0	0	0	0	0
3600 Collection Costs	0	0	0	0	0	0	0	0	0	0
3700 Depreciation and Asset Impairment	135,694	1,475,450	0	1,611,144	578,166	1,341,315	425,751	46,365	2,051,628	4,217,390
3800 Interest Expense - External Borrowings	0	0	0	0	0	0	0	0	0	0
4000 Redemption Payments - External Borrowings (Gains To Remove)	0	0	0	0	0	0	0	0	0	0
4100 Bulk Purchases	0	0	0	0	0	0	0	0	0	0
4110 Other Materials	0	0	0	0	0	0	0	0	0	0
4200 Contracted Services	9,145	0	0	9,145	0	0	0	0	0	929,348
4300 Grants and Subsidies	0	0	0	0	0	0	0	0	0	0
4400 Other Expenditure	64,109	178,133	0	242,242	513,624	113,638	291,907	635,188	1,554,068	4,397,139
4500 Loss On Disposal Of Property, Plant & Equipment	0	0	0	0	0	0	0	0	0	383,539
4600 Contributions To/From Provisions	0	0	0	0	0	0	0	0	0	0
4600 Total Direct Operating Expenditure	779,627	2,204,596	0	2,984,223	1,506,140	1,399,144	1,006,127	1,358,787	5,265,168	17,990,262
4700 INTERNAL TRANSFERS - (must net out with corresp. items under	0	0	0	0	0	0	0	0	0	0
4800 Interest - Internal Borrowings	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
5010 Contributed Assets	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
5200 Total Operating Expenditure	779,627	2,204,596	0	2,984,223	1,506,140	1,399,144	1,006,127	1,358,787	5,265,168	17,990,262
5300 SURPLUS	0	0	0	0	0	0	0	0	0	0
5400 Operating Surplus / (Deficit) - Total Revenue Less Total Exp	830,023	-2,204,596	0	-1,374,573	4,159,595	-921,771	-45,159	-747,414	2,445,265	-9,202,828
5500 Taxation	0	0	0	0	0	0	0	0	0	0
5600 Operating Surplus / (Deficit) - After Tax	830,023	-2,204,596	0	-1,374,573	4,159,595	-921,771	-45,159	-747,414	2,445,265	-9,202,828
5700 Dividends Paid (Municipal Entities Only)	0	0	0	0	0	0	0	0	0	0
5800 Cross Subsidisation	0	0	0	0	0	0	0	0	0	0
5900 Surplus / (Deficit) After Tax, Cross Subsidies & Share Of As	830,023	-2,204,596	0	-1,374,573	4,159,595	-921,771	-45,159	-747,414	2,445,265	-9,202,828
6000 OTHER ADJUSTMENTS AND TRANSFERS	0	0	0	0	0	0	0	0	0	0
6210 Asset Financing Reserve (AFI)	0	0	0	0	0	0	0	0	0	0
6220 Housing Development Fund	0	0	0	0	0	0	0	0	0	0
6230 Depreciation Reserve Ex Ar	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
6250 Depreciation Reserve Ex Donations And Contributions	0	0	0	0	0	0	0	0	0	0
6260 Self-Insurance Reserve	0	0	0	0	0	0	0	0	0	0
6270 Revaluation Reserve	0	0	0	0	0	0	0	0	0	0
6280 Other	0	0	0	0	0	0	0	0	0	0
6600 Plus Interests in Entities Not Wholly Owned	0	0	0	0	0	0	0	0	0	0
6700 Change To Unappropriate Surplus / (Accumulated Deficit)	830,023	-2,204,596	0	-1,374,573	4,159,595	-921,771	-45,159	-747,414	2,445,265	-9,202,828

1. Municipal Governance and Administration

2. Community and Public Safety

	Executive & Council	Budget & 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
0900 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
0600 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-local 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-local 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-local 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-local 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
2500 Plant & equipment	154,046	6,319	96,801	257,166	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-local Other Assets	154,046	6,319	96,801	257,166	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
3500 Fire	0	0	0	0	0	0	0	0	0	0
3700 Conservancy	0	0	0	0	0	0	0	0	0	0
3900 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-local 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-local 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-local 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-local Intangibles	0	0	0	0	0	0	0	0	0	0
4100 TOTAL	154,046	6,319	96,801	257,166	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	154,046	6,319	96,801	257,166	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	154,046	6,319	96,801	257,166	0	0	0	0	0	0

3. Economic and Environmental Services

4. Trading Services

TOTAL

	Planning and Development	Road Transport	Environmental Protection	Subtotal	Electricity	Water	Waste Water Management	Waste Management	Other	Subtotal	TOTAL
0100 INFRASTRUCTURE											
0300 Roads, Pavements, Bridges & Storm Water											
0400 Water Reservoirs & Retention											
0500 Car Parks, Bus Terminals and Taxi Ranks											
0600 Electricity Retention											
0700 Sewerage Purification & Retention											
0800 Housing											
0900 Street Lighting											
1000 Refuse sites											
1100 Gas											
1200 Other	5,109,513			5,109,513							5,109,513
1300 Sub-total Infrastructure	5,109,513			5,109,513							5,109,513
1400 COMMUNITY											
1500 Establishment of Parks & Gardens											
1600 Sportsfields											
1700 Community Halls											
1800 Libraries											
1900 Recreational Facilities											
2000 Clinics											
2100 Museums & Art Galleries											
2200 Other											
2300 Sub-total Community											
2310 HERITAGE ASSETS											
2311 Heritage Assets											
2312 Sub-total Heritage Assets											
2320 INVESTMENT PROPERTIES											
2321 Investment Properties											
2322 Sub-total Investment Properties											
2400 OTHER ASSETS											
2500 Other motor vehicles											
2600 Plant & equipment											257,166
2700 Office equipment											
2800 Abattoirs											
2900 Markets											
3000 Airports											
3100 Security Measures											
3110 Civic Land and Buildings											
3120 Other Land and Buildings											
3200 Other											
3300 Sub-total Other Assets											257,166
3400 SPECIALISED VEHICLES											
3500 Refuse											
3600 Fire											
3700 Conservancy											
3800 Ambulances											
3900 Buses											
4000 Sub-total Specialised Vehicles											
4010 AGRICULTURAL ASSETS											
4011 Agricultural Assets											
4012 Sub-total Agricultural Assets											
4020 BIOLOGICAL ASSETS											
4021 Biological Assets											
4022 Sub-total Biological Assets											
4030 INTANGIBLES											
4031 Intangibles											
4032 Sub-total Intangibles											
4100 TOTAL	5,109,513			5,109,513							5,366,679
4200 SOURCE OF FINANCE											
4300 External Loans											
4400 Asset Financing Reserve											
4500 Surplus Cash	5,109,513			5,109,513							5,366,679
4600 Public contributions/ donations											
4700 National Government Transfers and Grants											
4701 Provincial Government Transfers and Grants											
4702 District Municipality Transfers and Grants											
4703 Other Transfers and Grants											
4800 Leases											
5000 Other											
5100 TOTAL FINANCING	5,109,513			5,109,513							5,366,679

Handwritten signature
2016/16

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		Item	Detail	Actual M12
End	End	Mun			Jun
2016	Jun	NC452	0100	COMMUNITY WEALTH / EQUITY	
			0110	Community Wealth	
			0600	Housing Development Fund	0
			0300	Reserves	0
			0500	Accumulated Surplus/(Deficit)	-19,126,196
			0680	Minorities Interests	0
			0690	Total Community Wealth / Equity	-19,126,196
			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	35,615,000
			2700	Bank Overdraft	0
			2800	Borrowing	0
			1600	Total Current Liabilities	35,615,375
			1650	Total Net Assets and Liabilities	16,489,179
			1100	ASSETS	
			1200	Non-Current Assets	
			1300	Property Plant and Equipment	5,366,679
			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	5,366,679
			1700	Current Assets	
			2200	Call Investment Deposits	0
			1900	Inventory	1,663,123
			2000	Consumer Debtors	6,545,593
			2010	Other Debtors	335,947
			2100	Current Portion Of Long-Term Receivables	22,561
			1800	Cash	2,555,276
			2150	Total Current Assets	11,122,500
			3000	Total Assets	16,489,179

**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**

Financial Year	2015/16
Month End	M12 June

Repairs and Maintenance by Expenditure Items	Rand
Employee Related Costs	167,678
Other Materials	0
Contracted Services	929,348
Other Expenditure	579,761
Total Repairs and Maintenance Expenditure	1,676,787

 20/07/16 ✓

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



Ga-Segonyana

MUNISIPALITEIT • MUNICIPALITY • MASEPALA

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

Cnr Voortrekker and School Streets
Private Bag X1522, KURUMAN 8460

Tel: 053 712 9300

Fax: 053 712 5381

Enquiries:
Navrae:
Dipatlisiso:

E-mail: kuruman@ga-segonyana.gov.za

VAT Reg. no. 7890117197

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 JUNE of 2016 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 2016/07/20