

**GA-SEGONYANA LOCAL
MUNICIPALITY**



**MONTHLY BUDGET STATEMENT
MAY 2016**



**TO: MUNICIPAL MANAGER
COUNCIL**

**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 31 MAY
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 31 May 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 31 May 2016, ten working days reporting limit expires on the 14 June 2016

3. REPORT FOR THE PERIOD ENDING 31 May 2016

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) - M11 May

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	34,737	1,049	30,669	29,908	761	3%	34,887
Property rates - penalties & collection charges				-				-		-
Service charges - electricity revenue		85,241	85,391	4,578	49,610	57,781	(8,171)	-14%	85,241	
Service charges - water revenue		18,500	17,500	1,557	15,308	13,602	1,705	13%	18,500	
Service charges - sanitation revenue		11,100	11,500	974	10,486	9,547	939	10%	11,100	
Service charges - refuse revenue		8,500	8,500	621	6,789	6,614	174	3%	8,500	
Service charges - other										
Rental of facilities and equipment		1,569	1,900	95	962	1,305	(344)	-26%	1,569	
Interest earned - external investments		1,500	1,500	43	953	1,207	(254)	-21%	1,500	
Interest earned - outstanding debtors		4,280	4,780	449	4,608	3,845	763	20%	4,280	
Dividends received										
Fines		1,805	1,811	279	1,316	914	402	44%	1,805	
Licences and permits		3,182	3,247	204	2,293	2,068	225	11%	3,182	
Agency services		1,872	1,872	164	1,579	1,414	165	12%	1,872	
Transfers recognised - operational		132,697	132,552	898	118,624	130,247	(11,623)	-9%	132,697	
Other revenue		17,946	18,777	484	25,749	16,854	8,895	53%	17,946	
Gains on disposal of PPE				1,005	992		992	#DIV/0!		
Total Revenue (excluding capital transfers and contributions)		-	323,080	324,067	12,401	269,938	275,307	(5,369)	-2%	323,080
Expenditure By Type										
Employee related costs			94,939	91,729	7,515	83,701	76,749	6,952	9%	94,939
Remuneration of councillors			7,115	7,115	639	9,694	5,891	3,803	65%	7,115
Debt impairment			505	505						505
Depreciation & asset impairment			37,639	37,639	4,062	117,848	22,077	95,772	434%	37,639
Finance charges			2,343	2,343	-	46	46	(1)	-1%	2,343
Bulk purchases			69,419	69,419	877	58,448	55,745	2,703	5%	69,419
Other materials										
Contracted services			8,085	9,780	43	6,579	7,235	(656)	-9%	8,085
Transfers and grants			1,762	2,722	-	1,043	2,154	(1,111)	-52%	1,762
Other expenditure			97,678	101,081	2,801	73,802	74,250	(448)	-1%	97,678
Loss on disposal of PPE					491	2		2	#DIV/0!	
Total Expenditure		-	319,486	322,334	16,429	351,163	244,147	107,015	44%	319,486
Surplus/(Deficit)										
Transfers recognised - capital		-	3,594	1,734	(4,028)	(81,224)	31,160	(112,385)	(0)	3,594
Contributions recognised - capital			98,546	98,546	-	77,334	74,159	3,175	0	98,546
Contributed assets										
Surplus/(Deficit) after capital transfers & contributions		-	102,140	100,280	(4,028)	(3,890)	105,319			102,140
Taxation										
Surplus/(Deficit) after taxation		-	102,140	100,280	(4,028)	(3,890)	105,319			102,140
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		-	102,140	100,280	(4,028)	(3,890)	105,319			102,140
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		-	102,140	100,280	(4,028)	(3,890)	105,319			102,140

The Major Operating Revenue variances against the budget are:

- Property rates - Favorable variance of R0 761mil due to more property billed for the period than budgeted
- Electricity revenue - Unfavorable variance of R10 436mil due to less electricity billed because of seasonal fluctuation.
- Water revenue - Favorable variance of R1 705mil the performance is almost on target
- Sanitation revenue - Favorable variance of R0 939mil, the performance is almost on target
- Refuse revenue - Favorable variance of R0 174mil, due to the less refuse billed than budgeted
- Interest earned - external investments - Unfavorable variance of R0 254mil for the period, the performance is on target.
- Interest earned - Outstanding debtors - Favorable variance of R0 763mil 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 344mil due to low demand
- Transfer Recognized Operational - Unfavorable variance of R11 623mil, 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 895mil.

The Major Operating Expenditure variances against budget are:

- Employee Related Costs - Unfavorable variance of R6 952mil due to more overtime worked. ERC breakdown Refer to Annexure A Table SC8
- Debt Impairment – Only accounted for at year end
- Depreciation - Unfavorable variance of R95 772mil due to less depreciation budgeted for
- Finance Charges -Favorable variance of R0 009mil due to less-projection
- Bulk Purchases -Unfavorable variance of R2 703mil due to seasonal fluctuation
- Contracted Services - Favorable variance of R0 656mil because of late submission of invoices from suppliers/ contractors.
- Other Expenditure -Unfavorable variance of R0 448mil 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 70.91% (R97 809mil).

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	97 809	100 158	(2 349)
Capital Financing				
National Government	98 546	77 334	76 727	(880)
Provincial Government				-
District Municipality				-
Other transfers and grants				-
Transfers recognised – capital	98 546	75 847	76 727	(880)
Public contributions & donations	38 000	21 059	20 431	628
Internally generated funds	1 380	(584)	3 000	(2097)
Total Capital Funding	137 926	97 809	100 158	(2349)

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

The CFS report for the period ending 31 May 2016 indicates a closing balance (cash and cash equivalents) of **R2 972 million** which comprises of the following:

- Bank balance and cash R0 748million (Main Acc)
- Bank balance and cash R1 932million (Call Acc)
- Bank balance and cash R0 193million (TTS Acc)
- Bank balance and cash R0 098million (Reservoir Acc)

- Ratepayers and other reflect a year to date amount of **R141 726 million (R8 227million Favourable variance)** compared to a year to date target of **R133 499million**.
- Operating grants and subsidies show a year to date amount of **R127 625million** compared to a year to date target of **R131 103 million (R3 478mil 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 290million (R0 455million Favourable variance)**

With regard to payments:

- Suppliers and employee payments indicate a year to date amount of **R272 056million (R10 314million Unfavourable variance)** compared to a target of **R261 742million** due to under spending during the period.
- Capital payments indicate a year to date amount of **R98 509million (R10 335million unfavourable variance)** compared to a target of **R88 174million** 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 31 May 2016 amounts to R82 774mil (Government: R18 195mil, Business: R14 359mil, Households: R46 972mil and Other: R3 248mil).

4. FINANCIAL IMPLICATIONS

The report for the period ending 31 May 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 May 2016 the operating revenue (excluding capital grants) and expenditure actual represented **82.60%** and **108.94%**, respectively of the annual budget. The outcome reflects a variance of 2.36% (unfavourable) and 33.20% (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 May 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

Supporting Tables

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

Consolidated Monthly Budget Statements

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

Material variance explanations

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

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

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	60,524	3,270	55,184	51,508	3,676	7%	59,518
Executive and council		-	15,876	15,926	211	14,815	14,935	(121)	-1%	15,876
Budget and treasury office		-	43,334	44,180	3,059	39,970	36,188	3,782	10%	43,334
Corporate services		-	308	418	0	399	384	14	4%	308
<i>Community and public safety</i>		-	10,779	10,720	908	7,634	6,329	1,305	21%	10,779
Community and social services		-	2,275	2,141	203	1,436	1,161	275	24%	2,275
Sport and recreation		-	1,373	1,373	54	726	685	40	6%	1,373
Public safety		-	7,099	7,164	650	5,438	4,450	988	22%	7,099
Housing		-	-	-	-	-	-	-	-	-
Health		-	31	41	1	35	33	1	3%	31
<i>Economic and environmental services</i>		-	39,710	40,064	471	25,593	26,265	(672)	-3%	39,710
Planning and development		-	16,954	17,310	471	12,072	12,993	(921)	-7%	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	7,752	260,854	233,355	27,499	12%	311,620
Electricity		-	131,169	131,319	4,590	102,789	95,036	7,754	8%	131,169
Water		-	120,400	119,430	1,560	94,531	83,899	10,632	13%	120,400
Waste water management		-	30,139	30,543	974	30,931	27,446	3,485	13%	30,139
Waste management		-	29,912	30,014	627	32,602	26,974	5,628	21%	29,912
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	-	421,626	422,613	12,401	349,265	317,457	31,808	10%	421,626
Expenditure - Standard										
<i>Governance and administration</i>		-	65,977	67,912	4,968	61,409	49,589	11,820	24%	65,977
Executive and council		-	18,740	19,744	1,458	19,439	15,193	4,246	28%	18,740
Budget and treasury office		-	27,390	29,641	1,979	25,983	21,036	4,947	24%	27,390
Corporate services		-	19,847	18,527	1,531	15,987	13,360	2,627	20%	19,847
<i>Community and public safety</i>		-	43,650	43,862	3,273	46,098	33,428	12,671	38%	43,650
Community and social services		-	17,709	17,484	973	16,222	12,505	3,718	30%	17,709
Sport and recreation		-	9,135	9,434	826	12,545	7,973	4,572	57%	9,135
Public safety		-	16,740	16,858	1,481	17,278	12,886	4,392	34%	16,740
Housing		-	-	-	-	-	-	-	-	-
Health		-	66	86	(6)	52	64	(12)	-18%	66
<i>Economic and environmental services</i>		-	34,507	35,183	2,867	69,579	28,529	41,050	144%	34,507
Planning and development		-	13,905	14,155	764	13,448	10,626	2,822	27%	13,905
Road transport		-	20,602	21,028	2,103	56,131	17,903	38,228	214%	20,602
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	175,352	175,377	5,322	184,949	111,703	73,246	66%	175,352
Electricity		-	90,871	91,701	2,175	85,973	63,081	22,892	36%	90,871
Water		-	61,746	60,182	1,344	69,479	31,174	38,304	123%	61,746
Waste water management		-	5,363	5,661	778	15,260	5,829	9,431	162%	5,363
Waste management		-	17,372	17,833	1,025	14,236	11,618	2,618	23%	17,372
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	-	319,486	322,334	16,429	362,035	223,249	138,786	62%	319,486
Surplus/ (Deficit) for the year		-	102,140	100,280	(4,028)	(12,770)	94,209	(106,979)	-114%	102,140

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

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										
Vote 1 - EXECUTIVE & COUNCIL	1	-	15,876	15,926	211	14,815	14,935	(121)	-0.8%	15,876
Vote 2 - BUDGET & TREASURY		-	43,334	44,180	3,059	39,970	36,188	3,782	10.5%	43,334
Vote 3 - CORPORATE SERVICES		-	308	418	0	399	384	14	3.7%	308
Vote 4 - PLANNING & DEVELOPMENT		-	16,954	17,310	471	12,072	12,993	(920)	-7.1%	16,954
Vote 5 - HEALTH		-	31	41	1	35	33	1	3.3%	31
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	2,275	2,141	203	1,436	1,161	275	23.7%	2,275
Vote 7 - PUBLIC SAFETY		-	7,099	7,164	650	5,438	4,450	988	22.2%	7,099
Vote 8 - WASTE WATER MANAGEMENT		-	30,139	30,543	974	30,931	27,446	3,485	12.7%	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	1,560	94,531	83,899	10,632	12.7%	120,400
Vote 11 - Electricity		-	131,169	131,319	4,590	102,789	95,036	7,754	8.2%	131,169
Vote 12 - WASTE MANAGEMENT		-	29,912	30,014	627	32,602	26,974	5,628	20.9%	29,912
Vote 13 - SPORTS & RECREATION		-	1,373	1,373	54	726	685	40	5.9%	1,373
Vote 14 - OTHER		-	-	-	-	-	-	-	-	-
Vote 15 - HOUSING		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	421,626	422,613	12,401	349,265	317,457	31,808	10.0%	421,626
Expenditure by Vote										
Vote 1 - EXECUTIVE & COUNCIL	1	-	18,740	19,744	1,458	19,439	15,193	4,246	28.0%	18,740
Vote 2 - BUDGET & TREASURY		-	27,390	29,641	1,979	25,983	21,036	4,947	23.5%	27,390
Vote 3 - CORPORATE SERVICES		-	19,847	18,527	1,531	15,987	13,360	2,627	19.7%	19,847
Vote 4 - PLANNING & DEVELOPMENT		-	13,905	14,155	764	13,448	10,626	2,822	26.6%	13,905
Vote 5 - HEALTH		-	66	86	(6)	52	64	(12)	-18.1%	66
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	17,709	17,484	973	16,222	12,505	3,718	29.7%	17,709
Vote 7 - PUBLIC SAFETY		-	16,740	16,858	1,481	17,278	12,886	4,392	34.1%	16,740
Vote 8 - WASTE WATER MANAGEMENT		-	5,363	5,661	778	15,260	5,829	9,431	161.8%	5,363
Vote 9 - ROAD TRANSPORT		-	20,602	21,028	2,103	56,131	17,903	38,228	213.5%	20,602
Vote 10 - WATER		-	61,746	60,182	1,344	69,479	31,174	38,304	122.9%	61,746
Vote 11 - Electricity		-	90,871	91,701	2,175	85,973	63,081	22,892	36.3%	90,871
Vote 12 - WASTE MANAGEMENT		-	17,372	17,833	1,025	14,236	11,618	2,618	22.5%	17,372
Vote 13 - SPORTS & RECREATION		-	9,135	9,434	826	12,545	7,973	4,572	57.3%	9,135
Vote 14 - OTHER		-	-	-	-	-	-	-	-	-
Vote 15 - HOUSING		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	319,486	322,334	16,429	362,035	223,249	138,786	62.2%	319,486
Surplus/ (Deficit) for the year	2	-	102,140	100,280	(4,028)	(12,770)	94,209	(106,979)	-113.6%	102,140

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

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	34,737	1,049	30,669	29,908	761	3%	34,887
Property rates - penalties & collection charges				-				-		-
Service charges - electricity revenue			85,241	85,391	4,578	49,610	57,781	(8,171)	-14%	85,241
Service charges - water revenue			18,500	17,500	1,557	15,308	13,602	1,705	13%	18,500
Service charges - sanitation revenue			11,100	11,500	974	10,486	9,547	939	10%	11,100
Service charges - refuse revenue			8,500	8,500	621	6,789	6,614	174	3%	8,500
Service charges - other				-				-		-
Rental of facilities and equipment			1,569	1,900	95	962	1,305	(344)	-26%	1,569
Interest earned - external investments			1,500	1,500	43	953	1,207	(254)	-21%	1,500
Interest earned - outstanding debtors			4,280	4,780	449	4,608	3,845	763	20%	4,280
Dividends received				-				-		-
Fines			1,805	1,811	279	1,316	914	402	44%	1,805
Licences and permits			3,182	3,247	204	2,293	2,068	225	11%	3,182
Agency services			1,872	1,872	164	1,579	1,414	165	12%	1,872
Transfers recognised - operational			132,697	132,552	898	118,624	130,247	(11,623)	-9%	132,697
Other revenue			17,946	18,777	484	25,749	16,854	8,895	53%	17,946
Gains on disposal of PPE				-	1,005	992		992	#DIV/0!	
Total Revenue (excluding capital transfers and contributions)			323,080	324,067	12,401	269,938	275,307	(5,369)	-2%	323,080
Expenditure By Type										
Employee related costs			94,939	91,729	7,515	83,701	76,749	6,952	9%	94,939
Remuneration of councillors			7,115	7,115	639	9,694	5,891	3,803	65%	7,115
Debt impairment			505	505				-		505
Depreciation & asset impairment			37,639	37,639	4,062	117,848	22,077	95,772	434%	37,639
Finance charges			2,343	2,343	-	46	46	(1)	-1%	2,343
Bulk purchases			69,419	69,419	877	58,448	55,745	2,703	5%	69,419
Other materials				-				-		-
Contracted services			8,085	9,780	43	6,579	7,235	(656)	-9%	8,085
Transfers and grants			1,762	2,722	-	1,043	2,154	(1,111)	-52%	1,762
Other expenditure			97,678	101,081	2,801	73,802	74,250	(448)	-1%	97,678
Loss on disposal of PPE				-	491	2		2	#DIV/0!	
Total Expenditure			319,486	322,334	16,429	351,163	244,147	107,015	44%	319,486
Surplus/(Deficit)										
Transfers recognised - capital			3,594	1,734	(4,028)	(81,224)	31,160	(112,385)	(0)	3,594
Contributions recognised - capital			98,546	98,546	-	77,334	74,159	3,175	0	98,546
Contributed assets								-		
Surplus/(Deficit) after capital transfers & contributions			102,140	100,280	(4,028)	(3,890)	105,319			102,140
Taxation								-		
Surplus/(Deficit) after taxation			102,140	100,280	(4,028)	(3,890)	105,319			102,140
Attributable to minorities										
Surplus/(Deficit) attributable to municipality			102,140	100,280	(4,028)	(3,890)	105,319			102,140
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year			102,140	100,280	(4,028)	(3,890)	105,319			102,140

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

Vote 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	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	-	-	300	(300)	-100%	80
Vote 2 - BUDGET & TREASURY		-	525	155	-	51	39	12	31%	525
Vote 3 - CORPORATE SERVICES		-	345	455	-	358	70	289	414%	345
Vote 4 - PLANNING & DEVELOPMENT		-	3,010	2,050	-	1,545	1,578	(33)	-2%	3,010
Vote 5 - HEALTH		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	265	380	-	380	37	343	920%	265
Vote 7 - PUBLIC SAFETY		-	375	-	-	-	-	-	-	375
Vote 8 - WASTE WATER MANAGEMENT		-	9,407	11,032	-	13,065	11,031	2,034	18%	9,407
Vote 9 - ROAD TRANSPORT		-	31,881	25,941	-	19,711	15,326	4,385	29%	31,881
Vote 10 - WATER		-	90,303	94,573	-	60,354	70,277	(9,923)	-14%	90,303
Vote 11 - Electricity		-	3,210	3,000	-	2,346	1,500	846	56%	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	-	97,809	100,158	(2,349)	-2%	140,031
Total Capital Expenditure		-	140,031	137,926	-	97,809	100,158	(2,349)	-2%	140,031
Capital Expenditure - Standard Classification										
<i>Governance and administration</i>		-	950	950	-	409	408	0	0%	950
Executive and council		-	80	340	-	-	300	(300)	-100%	80
Budget and treasury office		-	525	155	-	51	39	12	31%	525
Corporate services		-	345	455	-	358	70	289	414%	345
<i>Community and public safety</i>		-	1,060	380	-	380	37	343	920%	1,060
Community and social services		-	265	380	-	380	37	343	920%	265
Sport and recreation		-	420	-	-	-	-	-	-	420
Public safety		-	375	-	-	-	-	-	-	375
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	34,891	27,991	-	21,256	16,904	4,352	26%	34,891
Planning and development		-	3,010	2,050	-	1,545	1,578	(33)	-2%	3,010
Road transport		-	31,881	25,941	-	19,711	15,326	4,385	29%	31,881
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	103,130	108,605	-	75,764	82,808	(7,044)	-9%	103,130
Electricity		-	3,210	3,000	-	2,346	1,500	846	56%	3,210
Water		-	90,303	94,573	-	60,354	70,277	(9,923)	-14%	90,303
Waste water management		-	9,407	11,032	-	13,065	11,031	2,034	18%	9,407
Waste management		-	210	-	-	-	-	-	-	210
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	-	140,031	137,926	-	97,809	100,158	(2,349)	-2%	140,031
Funded by:										
National Government		-	98,546	98,546	-	77,334	76,727	607	1%	98,546
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	98,546	98,546	-	77,334	76,727	607	1%	98,546
Public contributions & donations	5	-	38,000	38,000	-	21,059	20,431	628	3%	38,000
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	3,485	1,380	-	(584)	3,000	(3,584)	-119%	3,485
Total Capital Funding		-	140,031	137,926	-	97,809	100,158	(2,349)	-2%	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	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	4,478	2,972	5,493	
Call investment deposits			-	-		-	
Consumer debtors			28,832	28,832	82,774	28,832	
Other debtors			4,031	4,031	4,398	4,031	
Current portion of long-term receivables			271	271	296	271	
Inventory			3,011	18,224	19,881	3,011	
Total current assets			-	41,639	55,836	110,321	41,639
Non current assets							
Long-term receivables			241	241	263	241	
Investments				-		-	
Investment property			661	1,663	1,814	661	
Investments in Associate				-		-	
Property, plant and equipment			1,171,784	1,171,784	1,123,291	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	1,127,912	1,175,229
TOTAL ASSETS			-	1,216,868	1,232,067	1,238,233	1,216,868
LIABILITIES							
Current liabilities							
Bank overdraft							
Borrowing			2,313	2,313	2,524	2,313	
Consumer deposits			2,804	2,804	3,059	2,804	
Trade and other payables			18,245	18,245	19,904	18,245	
Provisions			1,075	1,075	1,172	1,075	
Total current liabilities			-	24,436	24,436	26,658	24,436
Non current liabilities							
Borrowing			25,782	25,782	28,126	25,782	
Provisions				-		-	
Total non current liabilities			-	25,782	25,782	28,126	25,782
TOTAL LIABILITIES			-	50,219	50,219	54,784	50,219
NET ASSETS	2		-	1,166,649	1,181,848	1,183,449	1,166,649
COMMUNITY WEALTH/EQUITY							
Accumulated Surplus/(Deficit)				1,166,649	1,181,848	1,183,449	1,166,649
Reserves							
TOTAL COMMUNITY WEALTH/EQUITY	2		-	1,166,649	1,181,848	1,183,449	1,166,649

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

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	148,278	9,302	139,462	133,499	5,963	4%	142,408	
Government - operating			132,697	132,552		127,625	131,103	(3,478)	-3%	132,697	
Government - capital			98,546	98,546	-	98,745	98,290	455	0%	98,546	
Interest			5,202	6,280	493	5,561	5,533	28	1%	5,202	
Dividends								-			
Payments											
Suppliers and employees			(277,236)	(279,124)	(11,952)	(269,791)	(261,742)	8,049	-3%	(277,236)	
Finance charges			(2,343)	(2,343)	-	(36)	(113)	(77)	68%	(2,343)	
Transfers and Grants			(1,762)	(2,722)	-	(1,043)	(2,154)	(1,111)	52%	(1,762)	
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	97,512	101,467	(2,157)	100,524	104,416	3,893	4%	97,512
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE					514	(110)		(110)	#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)	(700)	(98,509)	(88,174)	10,335	-12%	(90,908)	
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(90,908)	(98,908)	(186)	(98,619)	(88,174)	10,445	-12%	(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)	(25)	(236)	(1,231)	(995)	81%	(2,416)	
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	(2,416)	(2,416)	(25)	(236)	(1,231)	(995)	81%	(2,416)
NET INCREASE/ (DECREASE) IN CASH HELD			-	4,188	143	(2,368)	1,669	15,012			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		2,974	20,029			5,493

52 Ga-Segonyana - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May

Description	NT Code	Budget Year 2015/16										Total	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.to 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 over 90 days					
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water	1200	1,509	800	591	363	314	179	687	1,474	5,918	3,017				
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3,143	1,205	551	258	222	133	665	1,254	7,433	2,533				
Receivables from Non-exchange Transactions - Property Rates	1400	1,034	571	354	281	229	212	12,287	15,008	29,976	28,017				
Receivables from Exchange Transactions - Waste Water Management	1500	892	561	422	318	272	244	1,059	9,474	13,243	11,368				
Receivables from Exchange Transactions - Waste Management	1600	509	317	234	199	178	163	716	6,064	8,400	7,340				
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-				
Interest on Arrear Debtor Accounts	1810	393	381	374	354	330	315	1,408	4,601	8,156	7,008				
Interest on coverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-				
Other	1900	539	1,710	196	174	114	72	283	6,561	9,649	7,203				
By Income Source	2000	8,019	5,544	2,723	1,949	1,659	1,318	17,106	44,456	82,774	66,488				
15 - totals only															
Debtors Age Analysis By Customer Group															
Debtors of State	2200	479	446	389	151	84	34	7,717	8,895	18,195	16,881				
Commercial	2300	4,409	2,550	703	516	315	253	1,519	4,093	14,359	6,696				
Households	2400	2,875	2,365	1,436	1,215	1,186	960	6,930	30,005	46,972	40,296				
Other	2500	255	183	195	66	74	70	940	1,464	3,248	2,614				
By Customer Group	2600	8,019	5,544	2,723	1,949	1,659	1,318	17,106	44,456	82,774	66,488				

NC452 Ga-Segonyana - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
R thousands									
Municipality									
Municipality sub-total					-		-	-	-
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		-	-	-

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

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:		-	130,609	-	-	124,245	96,884	27,361	28.2%	-
Local Government Equitable Share			109,444		-	103,080	75,719	27,361	36.1%	
Finance Management			1,675		-	1,675	1,675			
Municipal Systems Improvement			940		-	940	940			
Water Services Operating Subsidy			17,500		-	17,500	17,500			
EPWP Incentive	3		1,050		-	1,050	1,050			
Other transfers and grants [insert description]										
Provincial Government:		-	2,088	-	-	1,943	971	972	100.1%	-
Sport and Recreation			2,088		-	1,943	971	972	100.1%	
Other transfers and grants [insert description]	4									
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
ACIP WATER										
Blue Drop nd Green Drop										
Housing										
200 Rural Housing										
Kuruman Reservoir										
Kgotsopula Nala										
Total Operating Transfers and Grants	5	-	132,697	-	-	126,188	97,855	28,333	29.0%	-
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			
Intergrated Nationa 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	-	-	220,194	141,138	65,203	46.2%	-

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

R thousands	Description	Ref	Budget Year 2015/16												2015/16 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 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
	Cash Receipts By Source	1																
	Property rates		545	1,937	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	3,782	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	452	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	419	89	222	180	199	280	204	570	2,864			
	Agency services		84	155	115	157	258	83	195	154	135	79	164	105	1,685			
	Transfer receipts - operating		52,992	420	684	8,750	31,403	—	458	4,690	28,333	—	—	5,368	132,697			
	Other revenue		6,343	6,565	293	5,825	68	68	564	153	4,770	5,368	484	(14,291)	16,152			
	Cash Receipts by Source		66,046	15,258	14,508	25,356	46,757	6,450	10,708	15,086	44,987	18,029	9,794	7,348	280,308			
	Other Cash Flows by Source																	
	Transfer receipts - capital		22,253	1,379	4,295	34,648	1,500	5,097	13,495	16,079	(199)	—	—	(199)	98,546			
	Contributions & Contributed assets																	
	Proceeds on disposal of PPE																	
	Short term loans																	
	Borrowing long term/refinancing																	
	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	—	18	18	—	—	—	2,298	2,343			
	Bulk purchases - Electricity		6,541	8,285	8,011	4,600	4,632	4,792	2,840	2,797	10,164	4,930	877	10,970	69,419			
	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	2,865	719	1,762			
	Cash Payments by Type		16,733	22,609	23,110	18,622	19,937	31,372	17,834	16,388	33,564	17,449	11,952	51,772	281,342			
	Other Cash Flows/Payments by Type																	
	Capital assets		5,616	8,828	11,064	9,828	17,933	11,267	5,847	6,979	20,147	311	700	(7,601)	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	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	32,378	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	13,606	45,126	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	45,126	55,479	16,238	12,973	9,176	9,703	5,342	2,974	5,493	5,493			

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

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	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			137,926	-		
Total Capital expenditure	-	140,031	137,926	97,809					

NATIONAL TREASURY (NT)

MONTHLY REPORT - FINANCE MANAGEMENT GRANT (FMG) - DIVISION OF REVENUE ACT (DoRA)

Note - Must be faxed to - 012 - 315 5230 & emailed to fmg@treasury.gov.za. The municipality is required to confirm receipt by calling 012 395 6541/6506/6542 or 012 315 5145/5322 012 395 6506/6542

Note - Fields highlighted in yellow should be completed. Other fields are automated and reserved for comments. The Municipality is required to provide comments and supporting documentation where necessary.

Name of Municipality **NC452 Ga-Segonyana**
 Financial Year **2016/17**
 Month **May**

Section A: Previous Financial Year

Financial Management Grant Received and Expenditure Incurred	2014/15	Rand	Comment
Total FMG received		1,600,000.00	
Total FMG Expenditure		1,600,000.00	
FMG unspent		0.00	Note - If funds committed, provide supporting documentation by 15 August. Please note that this should not be a negative amount.
FMG unspent and returned to the National Revenue Fund			Note - This should only be unspent 2014/15 FMG funds returned to the National Revenue Fund
Total FMG unspent as at end of financial year		0.00	Note - This should be monies approved by NT as rollover

Section B: Current Financial Year

Financial Management Grant Received and Expenditure Incurred	2015/16	Rand	Comment
Total FMG received for current financial year		1,675,000.00	
Total unspent FMG approved for rollover (Refer to Section A: A15)		0.00	
Total FMG received		1,675,000.00	
Total spent year-to-date (See last months return - Section B: A31)		1,380,883.00	Please note for July's return, this amount would be 0.
Total spending this month		472,117.00	
- Interns Stipend/Salary and Training		199,066.00	
- Training in support of Minimum Competency Regulations		196,500.00	
- Towards Budget and Treasury Office (BTO) capacity		42,876.00	
- Towards SCM/Internal Audit (IA)/Audit Committee capacity		33,675.00	
- Towards adoption and implementation of Systems of Delegation			
- Acquisition, Upgrading and Maintenance of Financial Systems			
- Preparation and compilation of Financial Statements			
- Towards implementing corrective actions to address audit findings			
- Preparation and Implementation of Financial Recovery Plans			
Total FMG spent		1,553,000.00	
Percentage spent		98.69	
Total FMG unspent for current financial year		22,000.00	Note - AQ/MM must return any unspent FMG allocations not approved for rollover, to the National Revenue Fund

Section C: (Current Financial Year)

The municipality is required to compile and submit the MFMA Support Plan to the National Treasury by 15th June, prior to the commencement of the new financial year and any amendments thereafter, within 30 days

Performance Information: Institutional	Yes/No	Number	CFO Acting Yes/No	Name of CFO	MM Acting (Yes/No)	Name of MM
Appointment of appropriately skilled CFO consistent with the competency regulations	No		Yes	Mrs T Jarvis	No	Mr E Ntsefeng
Appointment of appropriately skilled Senior Financial Managers in the BTO	Yes	3				
Appointment of appropriately skilled Internal Audit personnel	No	4				
Appointment of appropriately skilled SCM personnel	Yes	2				
Number of Interns appointed						
Does the municipality have Systems of Delegation in place						

Section D: (Current Financial Year)

Performance Information: Outputs	Audit Outcome 2013/14	Audit Outcome 2014/15	Audit Action Plan in place (Yes/ No)	Audit Action Plan Implemented (Yes/No)	Number of Items on Audit Action Plan completed	Number of Items outstanding this month	Planned completion date
Audit Outcome achieved	Disclaimer	Disclaimer					
Audit Action Plan			Yes	Yes			

Internal Audit Units (IA) and Audit Committees (AC)	Yes/No	Shared Outsourced Co- Sourced Inhouse	No of Resolutions and recommendations	Number Implemented	Number Outstanding
Internal Audit Unit Established	No	Shared			
Audit Committee Established					
Resolutions and recommendations of IA					
Resolutions and recommendations of AC					

Confirmation & Authorization from the Accounting Officer & Chief Financial Officer or Delegatee

Name of the Chief Financial Officer - _____ Signature - _____ Date - _____

Name of the Accounting Officer - _____ Signature - _____ Date - _____



GASEGONYANA MUNICIPALITY

Creditors Age Analysis - Summary

User	: DESIREE PELELE	Creditor	: 04980 ACTOM ELETRICAL PRODUCTS
Company	: MC GASEGONYANA MUNICIPALITY	Period	: 2016/05
Branch	: MC1 GASEGONYANA MUNICIPALITY		
Sequence	: N CREDITOR NAME		

O/BALANCE	Due Totals				
Total	Current	30 Days	60 Days	90 Days	120 Days+
0.00	0.00	0.00	0.00	0.00	0.00

COMPANY TOTALS

O/BALANCE	Due Totals				
Total	Current	30 Days	60 Days	90 Days	120 Days+
375.00	0.00	0.00	0.00	0.00	375.00

O/BALANCE	Due Totals				
Total	Current	30 Days	60 Days	90 Days	120 Days+
375.00	0.00	0.00	0.00	0.00	375.00

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

e as : Muncie_CFA_coy_Mm_XLS (e.g.: GT411_CFA_2005_M10)

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

Month End (Mnn) 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)

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

Month End	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	
MM11	NC452			July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	
		3000	Cash Receipts by Source													
		3010	Property rates	545,497	1,936,589	4,613,065	2,029,889	5,257,189	1,375,710	1,052,675	1,384,285	996,187	1,377	1,077,828	0	
		3020	Property rates - penalties & collection charges	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	2,906,292	4,171,442	5,794,948	7,617,524	7,199	5,112,960	0	
		3040	Service charges - water revenue	1,048,758	712,933	1,133,652	1,166,428	1,334,617	745,698	1,774,689	1,228,123	1,235,727	1,556	1,026,227	0	
		3050	Service charges - sanitation revenue	637,272	489,410	810,304	742,988	917,217	415,624	945,298	549,238	700,222	918	530,079	0	
		3060	Service charges - refuse revenue	384,443	294,813	433,922	450,423	499,027	235,975	616,818	346,873	353,689	507	326,479	0	
		3070	Service charges - other	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	70,136	63,082	69,240	96	95,142	0	
		3090	Interest earned - external investments	32,980	220,537	117,076	56,988	226,748	4	146,715	25,781	39,446	4	43,496	0	
		3100	Interest earned - outstanding debtors	369,630	360,501	436,826	424,193	404,167	413,004	418,113	431,655	436,668	442	449,040	0	
		3110	Dividends received	0	0	0	0	0	0	0	0	0	0	0	0	
		3120	Fines	177,357	86,276	-219,973	66,630	98,953	7,065	73,123	85,435	78,739	184	278,813	0	
		3130	Licences and permits	126,440	192,752	142,325	240,081	418,723	86,606	222,253	179,876	196,699	280	204,248	0	
		3140	Agency services	84,325	155,468	115,364	157,111	257,674	83,034	194,919	183,505	134,713	79	183,907	0	
		3150	Transfer revenue - operational	52,592,000	420,000	693,867	8,750,000	31,403,000	0	457,563	4,690,000	28,332,500	2,236	0	0	
		3160	Other revenue	6,342,837	6,554,611	293,185	5,825,010	68,007	68,007	563,988	153,040	4,769,994	2,842	483,987	0	
		3170	Cash Receipts by Source	66,045,749	15,257,612	14,508,423	25,356,004	46,756,721	6,450,258	10,707,708	15,085,841	44,967,348	17,718,475	9,794,204	0	
		3180	Other Cash Flows/Receipts by Source													
		3190	Transfer receipts - capital	22,253,000	1,378,562	4,294,617	34,648,000	1,500,000	0	5,096,885	13,494,945	16,079,000	310,733	0	0	
		3200	Contributions recognised - capital & Contributed	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	-13,154	-489,450	513,794	0	
		3220	Short term loans	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	
		3240	Increase (decrease) in consumer deposits	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	
		3260	Decrease (increase) other non-current	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	
		3280	Total Cash Receipts by Source	88,298,749	16,636,374	18,803,040	60,004,004	48,256,721	6,450,258	15,804,593	28,580,786	61,033,194	17,539,758	10,307,998	0	
		4000	Cash Payments by Type													
		4010	Employee related costs	6,713,781	6,924,549	8,040,966	7,788,662	7,371,663	8,706,437	7,511,517	8,003,180	7,510,237	7,614,165	7,527,662	0	
		4020	Remuneration of councillors	584,026	584,026	583,995	588,522	607,390	607,390	607,461	900,106	639,194	639,194	639,194	0	
		4030	Collection costs	0	0	9,089	0	0	0	0	0	0	0	0	0	
		4040	Interest paid	9,487	0	0	0	0	0	0	17,756	0	0	0	0	
		4050	Bulk purchases - Electricity	6,541,079	8,265,100	8,010,515	4,600,110	4,631,722	4,791,889	2,839,592	2,797,463	10,163,974	4,929,730	877,193	0	
		4060	Bulk purchases - Water & Sewer	0	0	0	0	0	0	0	0	0	0	0	0	
		4070	Other materials	0	0	0	0	0	0	0	0	0	0	0	0	
		4080	Contracted services	449,414	449,414	1,070,027	36,321	829,933	758,908	1,009,620	477,220	893,638	461,644	42,893	0	
		4090	Grants and subsidies paid - other municipalities	0	0	0	308,793	521,695	212,472	0	0	0	0	0	0	
		4100	Grants and subsidies paid - other	0	0	0	0	0	0	0	0	0	0	0	0	
		4110	General expenses	2,435,035	6,376,490	5,995,640	5,300,100	5,974,160	16,295,066	5,866,053	4,191,982	14,256,809	3,804,197	2,864,613	0	
		4120	Cash Payments by Type	16,732,822	22,609,019	23,110,232	18,622,448	19,936,563	31,372,162	17,834,243	16,387,707	33,564,052	17,448,930	11,951,515	0	
		4130	Other Cash Flows/Payments by Type													
		4140	Capital assets	5,605,882	8,828,347	11,063,658	9,828,040	17,952,701	11,267,025	5,846,664	6,979,198	20,146,738	310,733	699,599	0	
		4150	Repayment of borrowing	13,722	9,439	14,210	33,705	33,705	3,705	25,361	7,151	14,201	25,361	25,361	0	
		4160	Other Cash Flows/Payments	17,941,355	0	5,608,859	0	3,705	3,018,836	-4,636,246	9,003,621	6,780,872	4,115,314	0	0	
		4170	Total Cash Payments by Type	40,293,781	31,446,805	39,696,959	28,484,193	37,902,969	45,691,728	19,070,022	32,377,877	60,505,863	21,900,338	12,676,475	0	
		4180	Net Increase/(Decrease) in Cash Held	48,004,968	-14,810,431	-20,863,919	31,519,817	10,353,752	-39,241,470	-3,268,429	-3,796,891	527,331	-4,360,580	-2,368,477	0	
		4190	Cash/cash equivalents at the month/year begin:	1,305,299	49,310,267	34,499,836	13,605,917	45,125,728	55,479,480	16,238,010	12,872,881	9,175,690	9,703,021	5,342,441	2,973,964	0
		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	12,872,881	9,175,690	9,703,021	5,342,441	2,973,964	2,973,964	0

MS Yam
13/06/16

Bank Statements

? HELP

Mon, Jun 13, 2016 at 10:28:45 AM

Group	20808	GA-SEGONYANA
Operator	021	MUNISIPALITEIT
Number		
Account	4060204391	KAMARA PROJECT
Branch	NORTHERN CAPE PROVINCIAL	
	BNKG	
Start Date	160531	End Date
Entry Number	0 To 0	160531

Event Number	Date	Description	Site	Amount	Balance
<input checked="" type="radio"/> 00	160531	BALANCE B/FORWARD		0.00	191907.78
<input type="radio"/> 109065	160531	CASH DEP BRANCH 81/70743/846/142413	UPINGTON	200.00	192107.78
<input type="radio"/> 109066	160531	CASH DEP BRANCH 2200	KURUMAN	6650.00	198757.78
<input type="radio"/> 109067	160531	CASH DEP BRANCH 81/6901/846/139129	INDUSTRIA	200.00	198957.78
<input type="radio"/> 109068	160531	CASH DEP BRANCH 81/68768846138463	INDUSTRIA	200.00	199157.78
<input type="radio"/> 109069	160531	CASH DEP BRANCH 81/70380/846/141687	INDUSTRIA	200.00	199357.78
<input type="radio"/> 109070	160531	CASH DEP BRANCH 6910225034085	DIAMOND PA	300.00	199657.78
<input type="radio"/> 109071	160531	CARDLESS CASH DEP 816460T46130143 0834703160	KATHU	300.00	199957.78
<input type="radio"/> 109072	160531	CASH DEP BRANCH 81/71270/846/143467	NEW MARKET	200.00	200157.78
<input type="radio"/> 109073	160531	CASH DEP BRANCH 81/61317/846/123561	LANSDOWNE	200.00	200357.78
<input type="radio"/> 109074	160531	DEBIT TRANSFER PURPLEGLAZE CND919NC	CASHFOCUS	-12684.20	187673.58
<input type="radio"/> 109075	160531	CASH DEP BRANCH 81/65098/846/131123	BRACKENFEL	200.00	187873.58
<input type="radio"/> 109077	160531	IBANK PAYMENT FROM ABSA BANK 81/70267/846/141461	SETTLEMENT	200.00	188073.58
<input type="radio"/> 109078	160531	IBANK PAYMENT FROM ABSA BANK 81/71220/846/143367	SETTLEMENT	300.00	188373.58
<input type="radio"/> 109079	160531	IBANK PAYMENT FROM ABSA BANK 81/70268/846/141463	SETTLEMENT	200.00	188573.58
<input type="radio"/> 109080	160531	ACB DEBIT:EXTERNAL CELEBRITIE94286453 SAGEPAY	SETTLEMENT	-130.00	188443.58
<input type="radio"/> 109081	160531	INTERNET BANK FEE INET/MOB FEE/FOOI	SETTLEMENT	-99.00	188344.58
<input type="radio"/> 109082	160531	ACB CREDIT 81/64638/846/130203	SETTLEMENT	1100.00	189444.58
<input type="radio"/> 109083	160531	ACB CREDIT CAPITEC DUANENC	SETTLEMENT	250.00	189694.58
<input type="radio"/> 109084	160531	ACB CREDIT . 8170783846142493	SETTLEMENT	200.00	189894.58
<input type="radio"/> 109085	160531	ACB CREDIT 81/65213/846/131353	SETTLEMENT	200.00	190094.58

Bank Statements

? HELP

Mon, Jun 13, 2016 at 10:28:21 AM

Group	20808	GA-SEGONYANA MUNISIPALITEIT
Operator Number	021	
Account	4052183325	MUNICIPALITY GA-SEGONYANA
Branch	KURUMAN*	
Start Date	160531	End Date
Entry Number	0 To 0	160531

Event Number	Date	Description	Site	Amount	Balance
<input checked="" type="radio"/> 00	160531	BALANCE B/FORWARD		0.00	589419.45
<input type="radio"/> 367196	160531	ACB CREDIT (EFFEC 28052016) ABSA CARD 00493825 252 CC	MERCH/SERV	1508.56	590928.01
<input type="radio"/> 367197	160531	ACB CREDIT (EFFEC 30052016) ABSA CARD 01580729 756 CC	MERCH/SERV	825.00	591753.01
<input type="radio"/> 367198	160531	ACB CREDIT (EFFEC 30052016) ABSA CARD 01580729 756 DD	MERCH/SERV	18473.80	610226.81
<input type="radio"/> 367199	160531	ACB CREDIT 2600071813BESKOM HOL	SETTLEMENT	6.48	610233.29
<input type="radio"/> 367200	160531	ACB DEBIT:INTERNAL (EFFEC 30052016) GA SEGONYAABS FLEET	SETTLEMENT	-9015.87	601217.42
<input type="radio"/> 367201	160531	ACB DEBIT:INTERNAL (EFFEC 30052016) GA SEGONYAABS FLEET	SETTLEMENT	-13306.56	587910.86
<input type="radio"/> 367202	160531	ACB CREDIT ABSA BANK 0001331333	SETTLEMENT	2016.53	589927.39
<input type="radio"/> 367203	160531	ACB CREDIT ABSA BANK 0000938840	SETTLEMENT	663.17	590590.56
<input type="radio"/> 367204	160531	ACB CREDIT ABSA BANK 0000004537	SETTLEMENT	273372.00	863962.56
<input type="radio"/> 367205	160531	ACB CREDIT ABSA BANK 0008909645	SETTLEMENT	940.92	864903.48
<input type="radio"/> 367213	160531	CASH DEP BRANCH 0000026196	KURUMAN	33253.90	898157.38
<input type="radio"/> 367214	160531	CASH DEP BRANCH 0000026479	KURUMAN	26159.20	924316.58
<input type="radio"/> 367215	160531	CASH DEP BRANCH 0000025915	KURUMAN	1490.00	925806.58
<input type="radio"/> 367216	160531	CASH DEP BRANCH 0000025914	KURUMAN	690.00	926496.58
<input type="radio"/> 367217	160531	CASH DEP BRANCH 0000025913	KURUMAN	1620.00	928116.58
<input type="radio"/> 367218	160531	MIXED DEP BRANCH 0000026364 CASH: 7 788 90	KURUMAN	11635.10	939751.68
<input type="radio"/> 367219	160531	TRANSFER FROM 9-6014-0281 0001000236	KURUMAN	1876.67	941628.35
<input type="radio"/> 367220	160531	TRANSFER FROM 9-6014-0281 0001039239	KURUMAN	154.94	941783.29
<input type="radio"/> 367221	160531	NPF CREDIT EFT1605310011555/HADCO 513	TREAS/IBS	995.30	942778.59
<input type="radio"/> 367222	160531	TRANSFER FROM 9-6014-0281 0001332288	KURUMAN	433.63	943212.22
<input type="radio"/> 367226	160531	DEBIT TRANSFER EF6840	CASHFOCUS	-233136.39	710075.83
<input type="radio"/> 367227	160531	CREDIT TRANSFER PURPLEGLAZE CND919NC	CASHFOCUS	12684.20	722760.03
<input type="radio"/> 367228	160531	ACB CREDIT ABSA BANK 0009101128	SETTLEMENT	200.00	722960.03
<input type="radio"/> 367229	160531	ACB CREDIT ABSA BANK 0000144543	SETTLEMENT	1214.07	724174.10
<input type="radio"/> 367230	160531	ACB CREDIT ABSA BANK 0003109597	SETTLEMENT	200.00	724374.10
<input type="radio"/> 367231	160531	ACB CREDIT ABSA BANK 0001335229	SETTLEMENT	600.00	724974.10
<input type="radio"/> 367232	160531	ACB CREDIT ABSA BANK 0008800018	SETTLEMENT	579.78	725553.88
<input type="radio"/> 367233	160531	ACB CREDIT ABSA BANK 0000100253	SETTLEMENT	22919.10	748472.98

Proceed

Previous

View

Cancel

Next

Bank Statements

[? HELP](#)

Mon, Jun 13, 2016 at 10:29:15 AM

Group	20808	GA-SEGONYANA MUNISIPALITEIT	
Operator Number	021		
Account	4080444513	T/A GA-SEGONYANA MUNICIPALITY	
Branch	KURUMAN*		
Start Date	160531	End Date	160531
Entry Number	0 To 0		

Event Number	Date	Description	Site	Amount	Balance
<input checked="" type="radio"/> 00	160531	BALANCE B/FORWARD		0.00	98310.79

Bank Statements

[? HELP](#)

Mon, Jun 13, 2016 at 10:29:58 AM

Group	20808	GA-SEGONYANA
Operator	021	MUNISIPALITEIT
Number		
Account	9264748829	GA-SEGONYANA MUNICIPALITY
Branch	NORTHERN CAPE PROVINCIAL	
	BNKG	
Start Date	160531	End Date 160531
Entry Number	0 To 0	

Event Number	Date	Description	Site	Amount	Balance
<input checked="" type="radio"/> 00	160531	BALANCE B/FORWARD		0.00	1916675.60
<input type="radio"/> 241	160531	CREDIT INTEREST	PUBSECNC	15847.86	1932523.46

Proceed	Previous	View	Cancel
---------	----------	------	--------

AD - AGE ANALYSIS OF DEBTORS (All values in Rand)
 Save File as: Munciba_AD_coyy_Min.XLS (e.g., G1411_AD_2005_M10)
 Change Year End (coyy) to Financial Year End (e.g., 2005 for year 2004/2005) and Month End (Mnn) to Active Month (M0=July...M12=June)(e.g., M10)
 Change Munciba 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.o Council Policy
2016	M11	NC452	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	1,509,173	799,916	591,244	363,116	314,155	178,906	687,078	1,474,237	5,917,825	0	0
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	3,143,053	1,205,068	551,513	288,439	222,223	133,045	665,315	1,254,239	7,432,695	0	0
			1400	Receivables from Non-exchange Transactions - Property Rates	1,034,383	570,659	354,177	281,236	228,721	211,744	12,287,296	15,007,952	29,976,048	0	0
			1500	Receivables from Exchange Transactions - Waste Water Management	892,042	560,646	421,939	318,261	271,834	244,319	1,059,412	9,474,333	13,242,988	0	0
			1600	Receivables from Exchange Transactions - Property Rental Debtors	508,995	316,620	234,036	199,085	178,268	162,949	716,053	6,083,929	8,395,735	0	0
			1700	Interest on Arrear Debtor Accounts	0	0	0	0	0	0	0	0	0	0	0
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	392,573	361,060	374,077	354,285	329,928	314,847	1,408,220	4,601,010	6,156,000	0	0
			1900	Other	0	0	0	0	0	0	0	0	0	0	0
			2000	Total By Income Source	539,133	1,709,895	196,389	174,078	113,762	71,748	282,807	6,560,691	9,648,503	0	0
			2100	Debtors Age Analysis By Customer Group	8,018,952	5,544,166	2,723,175	1,948,500	1,638,891	1,317,558	17,106,181	44,456,371	82,773,794	0	0
			2200	Organs of State	479,475	445,810	388,758	150,873	83,856	34,451	7,716,878	8,894,737	18,194,868	0	0
			2300	Commercial	4,409,013	2,550,366	703,257	516,382	314,748	253,475	1,518,658	4,082,651	14,356,780	0	0
			2400	Households	2,875,357	2,364,764	1,435,943	1,214,819	1,185,805	960,106	6,630,073	30,005,179	46,972,146	0	0
			2500	Other	255,107	183,226	195,217	66,426	74,382	69,526	940,372	1,463,764	3,248,050	0	0
			2600	Total By Customer Group	8,018,952	5,544,166	2,723,175	1,948,500	1,638,891	1,317,558	17,106,181	44,456,371	82,773,794	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.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

Deeyam
 13/06/16

AC : AGE ANALYSIS OF CREDITORS (All values in Rand)
 Save File as : Muncde.AC_coyr_Min.XLS (e.g.: GT411.AC_2005_M10)
 Change Year End (coyr) to Financial Year End (e.g.: 2005 for year 2004/2005) and Month End (Mmm) to Active Month (M01=July...M12=June)(e.g.: M10)
 Change Muncde 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 End	Month End	Mun	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	M11	NC452	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	0
			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
			TOT Total	0	0	0	0	0	0	0	0	0
												375
												375

Wey

13106/16

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
OPERATING REVENUE	0	0	0	0	0	0	0	0	0	0	1,149,986
Property Rates - Penalties And Collection Charges	0	0	0	0	0	0	0	0	0	0	0
Service Charges	0	0	0	0	4,577,866	1,556,637	974,475	621,443	0	7,730,411	7,730,411
Revenue From Facilities And Equipment	52,635	0	0	52,635	0	0	0	0	0	0	95,141
Interest Earned - External Investments	0	0	0	0	0	0	0	0	0	0	43,496
Interest Earned - Outstanding Debtors	0	0	0	0	0	0	0	0	0	0	448,040
Dividends Received	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	278,813
Leases and Permits	0	0	0	0	0	0	0	0	0	0	204,248
Agency Services	0	0	0	0	0	0	0	0	0	0	163,907
Transfers Recognised - Operating	418,367	0	0	418,367	12,506	3,382	0	5,943	0	21,831	483,987
Transfers Recognised - Capital	0	0	0	0	0	0	0	0	0	0	1,004,964
Gain On Disposal Of Property, Plant & Equipment	471,002	0	0	471,002	4,590,362	1,560,019	974,475	627,386	0	7,752,242	12,501,945
Capital Operating Revenue Generated	0	0	0	0	0	0	0	0	0	0	100,836
Loss Revenue Foregone	471,002	0	0	471,002	4,590,362	1,560,019	974,475	627,386	0	7,752,242	12,401,109
Capital Direct Operating Revenue	0	0	0	0	0	0	0	0	0	0	0
INTERNAL TRANSFERS - (must net out with corresp. items under)	0	0	0	0	0	0	0	0	0	0	0
Interest Received - Internal Loans	0	0	0	0	0	0	0	0	0	0	0
Internal Recoveries (Activity Based Costing Etc)	0	0	0	0	0	0	0	0	0	0	0
Dividends Received - Internal (From Municipal Entities)	0	0	0	0	0	0	0	0	0	0	0
Capital Indirect Operating Revenue	471,002	0	0	471,002	4,590,362	1,560,019	974,475	627,386	0	7,752,242	12,401,109
OPERATING EXPENDITURE	438,361	363,358	0	801,719	210,583	113,184	145,600	473,870	0	943,237	5,179,502
Employee Related Costs - Wages & Salaries	139,836	137,099	0	276,935	145,733	91,392	125,059	313,971	0	676,155	2,335,850
Employee Related Costs - Social Contributions	0	0	0	0	0	0	0	0	0	0	0
Class Employee Costs Capitalised	0	0	0	0	0	0	0	0	0	0	0
Class Employee Costs Allocated To Other Operating Items	0	0	0	0	0	0	0	0	0	0	0
Class Employee Costs Allocated To Other Operating Items	0	0	0	0	0	0	0	0	0	0	0
Depreciation	0	0	0	0	0	0	0	0	0	0	639,194
Impairment	0	0	0	0	0	0	0	0	0	0	0
Collection Costs	0	0	0	0	0	0	0	0	0	0	0
Depreciation and Asset Impairment	70,762	1,412,500	0	1,483,262	588,098	1,052,269	430,565	46,958	0	2,117,890	4,062,259
Interest Expense - External Borrowings	0	0	0	0	0	0	0	0	0	0	0
Redemption Payments - External Borrowings	0	0	0	0	0	0	0	0	0	0	0
External Borrowings (Gampap To Remove)	0	0	0	0	0	0	0	0	0	0	0
Bank Purchases	0	0	0	0	0	0	0	0	0	0	0
Other Materials	0	0	0	0	877,193	0	0	0	0	877,193	877,193
Contracted Services	42,833	0	0	42,833	0	0	0	0	0	0	42,833
Grants and Subsidies	0	0	0	0	0	0	0	0	0	0	0
Other Expenditure	72,100	190,127	0	262,227	353,745	86,722	76,675	189,943	0	707,085	2,801,293
Loss On Disposal Of Property, Plant & Equipment	0	0	0	0	0	0	0	0	0	0	0
Contributions To/From Provisions	0	0	0	0	0	0	0	0	0	0	491,170
Capital Direct Operating Expenditure	763,892	2,103,064	0	2,866,976	2,175,352	1,343,567	777,899	1,024,742	0	5,321,560	16,429,294
INTERNAL TRANSFERS - (must net out with corresp. items under)	0	0	0	0	0	0	0	0	0	0	0
Interest - Internal Borrowings	0	0	0	0	0	0	0	0	0	0	0
Internal Charges (Activity Based Costing Etc)	0	0	0	0	0	0	0	0	0	0	0
Contributed Assets	0	0	0	0	0	0	0	0	0	0	0
Capital Indirect Operating Expenditure	0	0	0	0	0	0	0	0	0	0	0
Capital Operating Expenditure	763,892	2,103,064	0	2,866,976	2,175,352	1,343,567	777,899	1,024,742	0	5,321,560	16,429,294
Operating Surplus / (Deficit) - Total Revenue Less Total Exp	-282,890	-2,103,064	0	-2,385,974	2,415,010	216,452	196,576	-397,356	0	2,430,682	-4,028,185
Operating Surplus / (Deficit) - After Tax	0	0	0	0	0	0	0	0	0	0	0
Grants Paid (Municipal Entities Only)	-282,890	-2,103,064	0	-2,385,974	2,415,010	216,452	196,576	-397,356	0	2,430,682	-4,028,185
Loss Subsidisation	0	0	0	0	0	0	0	0	0	0	0
Plus / (Deficit) After Tax, Cross Subsidies & Share Of Assets	-282,890	-2,103,064	0	-2,385,974	2,415,010	216,452	196,576	-397,356	0	2,430,682	-4,028,185
INTERNAL ADJUSTMENTS AND TRANSFERS	0	0	0	0	0	0	0	0	0	0	0
Set Financing Reserve (A1)	0	0	0	0	0	0	0	0	0	0	0
Using Development Fund	0	0	0	0	0	0	0	0	0	0	0
Depreciation Reserve Ex Air	0	0	0	0	0	0	0	0	0	0	0
Depreciation Reserve Ex Govt Grants	0	0	0	0	0	0	0	0	0	0	0
Depreciation Reserve Ex Donations And Contributions	0	0	0	0	0	0	0	0	0	0	0
Life Insurance Reserve	0	0	0	0	0	0	0	0	0	0	0
Valuation Reserve	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0
Interests In Entities Not Wholly Owned	0	0	0	0	0	0	0	0	0	0	0
Change To Unappropriated Surplus / (Accumulated Deficit)	-282,890	-2,103,064	0	-2,385,974	2,415,010	216,452	196,576	-397,356	0	2,430,682	-4,028,185

13/106/16


**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	M11 May

Repairs and Maintenance by Expenditure Items	Rand
Employee Related Costs	102,437
Other Materials	0
Contracted Services	42,833
Other Expenditure	879,102
Total Repairs and Maintenance Expenditure	1,024,372

 13/06/16

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

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 M11
End	End	Mun			May
2016	May	NC452	0100	COMMUNITY WEALTH / EQUITY	
			0110	Community Wealth	
			0600	Housing Development Fund	0
			0300	Reserves	0
			0500	Accumulated Surplus/(Deficit)	-11,901,590
			0680	Minorities Interests	0
			0690	Total Community Wealth / Equity	-11,901,590
			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	24,914,000
			2700	Bank Overdraft	0
			2800	Borrowing	0
			1600	Total Current Liabilities	24,914,375
			1650	Total Net Assets and Liabilities	13,012,785
			1100	ASSETS	
			1200	Non-Current Assets	
			1300	Property Plant and Equipment	0
			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	0
			1700	Current Assets	
			2200	Call Investment Deposits	0
			1900	Inventory	1,663,123
			2000	Consumer Debtors	8,018,952
			2010	Other Debtors	335,947
			2100	Current Portion Of Long-Term Receivables	22,561
			1800	Cash	2,972,202
			2150	Total Current Assets	13,012,785
			3000	Total Assets	13,012,785

Handwritten signature and date: 13/06/16



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 MAY 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 2016/06/13