

**GA-SEGONYANA LOCAL
MUNICIPALITY**



**MONTHLY BUDGET STATEMENT
JANUARY 2016**



**TO: MUNICIPAL MANAGER
COUNCIL**

**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 31
JANUARY 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 January 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 January 2016, ten working days reporting limit expires on the 12 February 2016

3. REPORT FOR THE PERIOD ENDING 31 JANUARY 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 R1 506mil due to less property billed for the period than budgeted
- Electricity revenue - Unfavorable variance of R2 665mil due to more electricity billed because of seasonal fluctuation.
- Water revenue - Unfavorable variance of R1 187mil
- Sanitation revenue - Favorable variance of R0 856mil, the performance is on target
- Refuse revenue - Favorable variance of R0 848mil, the performance is on target
- Interest earned - external investments - Favorable variance of R0 252mil for the period, the performance is on target.
- Interest earned - Outstanding debtors - Favorable variance of R0 740mil 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 207mil due to low demand
- Transfer Recognized Operational - Favorable variance of R4 083mil, 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 R5 503mil.

The Major Operating Expenditure variances against budget are:

- Employee Related Costs - Favorable variance of R1 779mil due to less overtime worked. ERC breakdown Refer to Annexure A Table SC8
- Debt Impairment - Only accounted for at year-end
- Depreciation - Only accounted for at year-end
- Finance Charges - Favorable variance of R0 1 380mil due to over-projection
- Bulk Purchases -Unfavorable variance of R7 294mil due to seasonal fluctuation
- Contracted Services - Unfavorable variance of R0 533mil because of late submission of invoices from suppliers/ contractors.
- Other Expenditure -Favorable variance of R3 001mil 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 50.25% (R70 372mil).

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

The Summary Report indicates the following:

DESCRIPTION	Budget 2015/16	YTD Actual	YTD Budget	Variance
Total Capital Expenditure	140 031	70 372	60 337	10 035
<u>Capital Financing</u>				
National Government	98 546	49 797	43 950	5 847
Provincial Government				-
District Municipality				-
Other transfers and grants				-
Transfers recognised – capital	98 546	49 797	43 950	5 847
Public contributions & donations	38 000	20 431	13 387	7 044
Internally generated funds	3 845	145	3 000	(2 855)
Total Capital Funding	140 031	70 372	60 337	10 035

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

The CFS report for the period ending 31 January 2016 indicates a closing balance (cash and cash equivalents) of **R12 973 million** which comprises of the following:

- Bank balance and cash R9 495million (Main Acc)
- Bank balance and cash R3 375million (Call Acc)
- Bank balance and cash R0 003million (TTS Acc)
- Bank balance and cash R0 099million (Reservoir Acc)

- Ratepayers and other reflect a year to date amount of **R86 793 million (R11 765million Favourable variance)** compared to a year to date target of **R75 028million**.
- Operating grants and subsidies show a year to date amount of **R94 603million** compared to a year to date target of **R97 719 million (R3 116mil Unfavourable variance)** and
- Capital grants and subsidies show a year to date amount of **R69 171million** compared to a year to date target of **R60 031million (R9 140million favourable variance)**

With regard to payments:

- Suppliers and employee payments indicate a year to date amount of **R170 989million (R33 976million unfavourable variance)** compared to a target of **R131 013million** due to over spending during the period.
- Capital payments indicate a year to date amount of **R70 372million (R16 767million unfavourable variance)** compared to a target of **R53 606million** due to under spending during the period.

3.4 Outstanding Debtors report (Annexure A – Table SC3)

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

Total outstanding debtors as at 31 January 2016 amounts to R81 455mil (Government: R18 517mil, Business: R13 881mil, Households: R45 655mil and Other: R3 402mil).

4. FINANCIAL IMPLICATIONS

The report for the period ending 31 January 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 January 2016 the operating revenue (excluding capital grants) and expenditure actual represented **57.13%** and **77.40%**, respectively of the annual budget. The outcome reflects a variance of 1.91% (favourable) and 0.75% (unfavourable) respectively. However, considering the under collection of debtors, under spending on capital projects, operating expenditure, expenditure has to be restrained to ensure a positive cash flow.

5. RECOMMEND

That, in compliance with section 71 of the MFMA and in terms of Government Notice 32141 dated 17 April 2009, regarding the "Local Government: Municipal Finance Management Act 2003 Municipal Budget and Reporting Regulations":

- The Accounting Officer provides the Executive Mayor with the "In Year" report for January 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

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Depreciation by assets classification

NC452 Ga-Segonyana - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M07 January

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
<i>Governance and administration</i>		-	59 518	-	1 698	43 237	36 502	6 735	18%	59 518
Executive and council		-	15 876	-	-	10 761	8 544	2 217	26%	15 876
Budget and treasury office		-	43 334	-	1 698	32 182	27 812	4 370	16%	43 334
Corporate services		-	308	-	0	294	145	149	102%	308
<i>Community and public safety</i>		-	10 779	-	599	4 559	4 852	(293)	-6%	10 779
Community and social services		-	2 275	-	84	702	1 160	(458)	-39%	2 275
Sport and recreation		-	1 373	-	24	479	606	(127)	-21%	1 373
Public safety		-	7 099	-	490	3 349	3 064	285	9%	7 099
Housing		-	-	-	-	-	-	-	-	-
Health		-	31	-	0	28	21	7	33%	31
<i>Economic and environmental services</i>		-	39 710	-	3 337	16 489	23 988	(7 499)	-31%	39 710
Planning and development		-	16 954	-	719	10 179	7 531	2 648	35%	16 954
Road transport		-	22 756	-	2 617	6 309	16 457	(10 148)	-62%	22 756
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	311 620	-	10 171	168 106	153 956	14 150	9%	311 620
Electricity		-	131 169	-	5 973	66 417	66 463	(46)	0%	131 169
Water		-	120 400	-	2 632	59 896	59 213	683	1%	120 400
Waste water management		-	30 139	-	945	22 621	11 733	10 887	93%	30 139
Waste management		-	29 912	-	621	19 172	16 547	2 625	16%	29 912
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	-	421 626	-	15 805	232 390	219 297	13 093	6%	421 626
Expenditure - Standard										
<i>Governance and administration</i>		-	65 977	-	7 684	41 519	31 714	9 805	31%	65 977
Executive and council		-	18 740	-	2 439	13 570	9 064	4 506	50%	18 740
Budget and treasury office		-	27 390	-	3 183	17 661	13 383	4 278	32%	27 390
Corporate services		-	19 847	-	2 061	10 288	9 267	1 021	11%	19 847
<i>Community and public safety</i>		-	43 650	-	9 291	30 938	20 174	10 764	53%	43 650
Community and social services		-	17 709	-	2 689	10 849	7 955	2 894	36%	17 709
Sport and recreation		-	9 135	-	3 527	8 803	4 821	3 983	83%	9 135
Public safety		-	16 740	-	3 065	11 243	7 365	3 878	53%	16 740
Housing		-	-	-	-	-	-	-	-	-
Health		-	66	-	10	42	33	9	28%	66
<i>Economic and environmental services</i>		-	34 507	-	32 338	54 391	13 303	41 088	309%	34 507
Planning and development		-	13 905	-	2 434	9 102	6 587	2 515	38%	13 905
Road transport		-	20 602	-	29 904	45 289	6 716	38 573	574%	20 602
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	175 352	-	43 486	118 309	58 806	59 503	101%	175 352
Electricity		-	90 871	-	15 191	59 871	34 045	25 826	76%	90 871
Water		-	61 746	-	17 086	37 392	14 949	22 444	150%	61 746
Waste water management		-	5 363	-	8 797	11 512	2 209	9 303	421%	5 363
Waste management		-	17 372	-	2 412	9 534	7 604	1 930	25%	17 372
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	-	319 486	-	92 800	245 157	123 997	121 160	98%	319 486
Surplus/ (Deficit) for the year		-	102 140	-	(76 995)	(12 767)	95 301	(108 067)	-113%	102 140

NC452 Ga-Segonyana - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M07 January

Vote Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - EXECUTIVE & COUNCIL		-	15 876	-	-	10 761	8 544	2 217	25.9%	15 876
Vote 2 - BUDGET & TREASURY		-	43 334	-	1 698	32 182	27 812	4 370	15.7%	43 334
Vote 3 - CORPORATE SERVICES		-	308	-	0	294	145	149	102.4%	308
Vote 4 - PLANNING & DEVELOPMENT		-	16 954	-	719	10 179	7 531	2 648	35.2%	16 954
Vote 5 - HEALTH		-	31	-	0	28	21	7	32.6%	31
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	2 275	-	84	702	1 160	(458)	-39.5%	2 275
Vote 7 - PUBLIC SAFETY		-	7 099	-	490	3 349	3 064	285	9.3%	7 099
Vote 8 - WASTE WATER MANAGEMENT		-	30 139	-	945	22 621	11 733	10 887	92.8%	30 139
Vote 9 - ROAD TRANSPORT		-	22 756	-	2 617	6 309	16 457	(10 148)	-61.7%	22 756
Vote 10 - WATER		-	120 400	-	2 632	59 896	59 213	683	1.2%	120 400
Vote 11 - Electricity		-	131 169	-	5 973	66 417	66 463	(46)	-0.1%	131 169
Vote 12 - WASTE MANAGEMENT		-	29 912	-	621	19 172	16 547	2 625	15.9%	29 912
Vote 13 - SPORTS & RECREATION		-	1 373	-	24	479	606	(127)	-20.9%	1 373
Vote 14 - OTHER		-	-	-	-	-	-	-	-	-
Vote 15 - HOUSING		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	421 626	-	15 805	232 390	219 297	13 093	6.0%	421 626
Expenditure by Vote	1									
Vote 1 - EXECUTIVE & COUNCIL		-	18 740	-	2 439	13 570	9 064	4 506	49.7%	18 740
Vote 2 - BUDGET & TREASURY		-	27 390	-	3 183	17 661	13 383	4 278	32.0%	27 390
Vote 3 - CORPORATE SERVICES		-	19 847	-	2 061	10 288	9 267	1 021	11.0%	19 847
Vote 4 - PLANNING & DEVELOPMENT		-	13 905	-	2 434	9 102	6 587	2 515	38.2%	13 905
Vote 5 - HEALTH		-	66	-	10	42	33	9	27.6%	66
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	17 709	-	2 689	10 849	7 955	2 894	36.4%	17 709
Vote 7 - PUBLIC SAFETY		-	16 740	-	3 065	11 243	7 365	3 878	52.7%	16 740
Vote 8 - WASTE WATER MANAGEMENT		-	5 363	-	8 797	11 512	2 209	9 303	421.2%	5 363
Vote 9 - ROAD TRANSPORT		-	20 602	-	29 904	45 289	6 716	38 573	574.3%	20 602
Vote 10 - WATER		-	61 746	-	17 086	37 392	14 949	22 444	150.1%	61 746
Vote 11 - Electricity		-	90 871	-	15 191	59 871	34 045	25 826	75.9%	90 871
Vote 12 - WASTE MANAGEMENT		-	17 372	-	2 412	9 534	7 604	1 930	25.4%	17 372
Vote 13 - SPORTS & RECREATION		-	9 135	-	3 527	8 803	4 821	3 983	82.6%	9 135
Vote 14 - OTHER		-	-	-	-	-	-	-	-	-
Vote 15 - HOUSING		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	319 486	-	92 800	245 157	123 997	121 160	97.7%	319 486
Surplus/ (Deficit) for the year	2	-	102 140	-	(76 995)	(12 767)	95 301	(108 067)	-113.4%	102 140

NC452 Ga-Segonyana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates			34 887		1 053	26 473	27 979	(1 506)	-5%	34 887
Property rates - penalties & collection charges								-		-
Service charges - electricity revenue			85 241		4 171	31 174	33 840	(2 665)	-8%	85 241
Service charges - water revenue			18 500		1 775	9 137	10 324	(1 187)	-11%	18 500
Service charges - sanitation revenue			11 100		945	6 604	5 748	856	15%	11 100
Service charges - refuse revenue			8 500		617	4 311	3 463	848	24%	8 500
Service charges - other								-		-
Rental of facilities and equipment			1 569		70	638	845	(207)	-24%	1 569
Interest earned - external investments			1 500		147	840	588	252	43%	1 500
Interest earned - outstanding debtors			4 280		418	2 847	2 107	740	35%	4 280
Dividends received								-		-
Fines			1 805		73	689	1 005	(316)	-31%	1 805
Licences and permits			3 182		222	1 431	1 706	(275)	-16%	3 182
Agency services			1 872		195	1 048	1 000	48	5%	1 872
Transfers recognised - operational			132 697		458	84 139	80 055	4 083	5%	132 697
Other revenue			17 946		564	15 234	9 731	5 503	57%	17 946
Gains on disposal of PPE								-		-
Total Revenue (excluding capital transfers and contributions)			323 080		10 708	184 565	178 390	6 175	3%	323 080
Expenditure By Type										
Employee related costs			94 939		7 512	53 058	47 325	5 732	12%	94 939
Remuneration of councillors			7 115		607	4 163	3 511	652	19%	7 115
Debt impairment			505					-		505
Depreciation & asset impairment			37 639		74 987	97 064		97 064	#DIV/0!	37 639
Finance charges			2 343		-	28	1 408	(1 380)	-98%	2 343
Bulk purchases			69 419		2 840	39 680	32 386	7 294	23%	69 419
Other materials								-		-
Contracted services			8 085		1 010	4 604	4 071	533	13%	8 085
Transfers and grants			1 762		-	1 043	978	65	7%	1 762
Other expenditure			97 678		5 866	47 643	50 643	(3 001)	-6%	97 678
Loss on disposal of PPE								-		-
Total Expenditure			319 486		92 822	247 281	140 323	106 958	76%	319 486
Surplus/(Deficit)			-		(82 114)	(62 717)	38 067	(100 783)	(0)	3 594
Transfers recognised - capital			98 546		5 097	49 047	48 830	217	0	98 546
Contributions recognised - capital								-		-
Contributed assets								-		-
Surplus/(Deficit) after capital transfers & contributions			-		(77 017)	(13 670)	86 897			102 140
Taxation								-		-
Surplus/(Deficit) after taxation			-		(77 017)	(13 670)	86 897			102 140
Attributable to minorities										
Surplus/(Deficit) attributable to municipality			-		(77 017)	(13 670)	86 897			102 140
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year			-		(77 017)	(13 670)	86 897			102 140

NC452 Ga-Segonyana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M07 January

Vote Description	Ref	2014/15		Budget Year 2015/16						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - BUDGET & TREASURY		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - PLANNING & DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 5 - HEALTH		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-
Vote 8 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 9 - ROAD TRANSPORT		-	-	-	-	-	-	-	-	-
Vote 10 - WATER		-	-	-	-	-	-	-	-	-
Vote 11 - Electricity		-	-	-	-	-	-	-	-	-
Vote 12 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 13 - SPORTS & RECREATION		-	-	-	-	-	-	-	-	-
Vote 14 - OTHER		-	-	-	-	-	-	-	-	-
Vote 15 - HOUSING		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE & COUNCIL		-	80	-	-	80	(80)	-100%	80	
Vote 2 - BUDGET & TREASURY		-	525	-	13	51	(199)	-80%	525	
Vote 3 - CORPORATE SERVICES		-	345	-	3	73	(103)	-59%	345	
Vote 4 - PLANNING & DEVELOPMENT		-	3 010	-	138	1 047	(1 316)	-56%	3 010	
Vote 5 - HEALTH		-	-	-	-	-	-	-	-	
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	265	-	106	143	20	123	622%	265
Vote 7 - PUBLIC SAFETY		-	375	-	-	-	(375)	-100%	375	
Vote 8 - WASTE WATER MANAGEMENT		-	9 407	-	-	10 919	3 165	7 754	245%	9 407
Vote 9 - ROAD TRANSPORT		-	31 881	-	3 237	14 128	(1 442)	-9%	31 881	
Vote 10 - WATER		-	90 303	-	849	42 512	37 919	4 593	12%	90 303
Vote 11 - Electricity		-	3 210	-	1 500	1 500	210	1 290	614%	3 210
Vote 12 - WASTE MANAGEMENT		-	210	-	-	-	210	(210)	-100%	210
Vote 13 - SPORTS & RECREATION		-	420	-	-	-	-	-	-	420
Vote 14 - OTHER		-	-	-	-	-	-	-	-	-
Vote 15 - HOUSING		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	140 031	-	5 847	70 372	60 337	10 035	17%	140 031
Total Capital Expenditure		-	140 031	-	5 847	70 372	60 337	10 035	17%	140 031
Capital Expenditure - Standard Classification										
Governance and administration		-	950	-	16	123	506	(383)	-76%	950
Executive and council		-	80	-	-	-	80	(80)	-100%	80
Budget and treasury office		-	525	-	13	51	250	(199)	-80%	525
Corporate services		-	345	-	3	73	176	(103)	-59%	345
Community and public safety		-	1 060	-	106	143	395	(252)	-64%	1 060
Community and social services		-	265	-	106	143	20	123	622%	265
Sport and recreation		-	420	-	-	-	-	-	-	420
Public safety		-	375	-	-	-	375	(375)	-100%	375
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	34 891	-	3 375	15 175	17 933	(2 758)	-15%	34 891
Planning and development		-	3 010	-	138	1 047	2 363	(1 316)	-56%	3 010
Road transport		-	31 881	-	3 237	14 128	15 570	(1 442)	-9%	31 881
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	103 130	-	2 349	54 931	41 504	13 427	32%	103 130
Electricity		-	3 210	-	1 500	1 500	210	1 290	614%	3 210
Water		-	90 303	-	849	42 512	37 919	4 593	12%	90 303
Waste water management		-	9 407	-	-	10 919	3 165	7 754	245%	9 407
Waste management		-	210	-	-	-	210	(210)	-100%	210
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	-	140 031	-	5 847	70 372	60 337	10 035	17%	140 031
Funded by:										
National Government		-	98 546	-	7 624	43 950	43 950	-	-	98 546
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	98 546	-	7 624	43 950	43 950	-	-	98 546
Public contributions & donations	5	-	38 000	-	3 643	20 431	13 387	7 044	53%	38 000
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	3 485	-	-	145	3 000	(2 855)	-95%	3 485
Total Capital Funding		-	140 031	-	11 267	64 526	60 337	4 188	7%	140 031

References

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

NC452 Ga-Segonyana - Table C6 Monthly Budget Statement - Financial Position - M07 January

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		12 973	5 493
Call investment deposits			-			-
Consumer debtors			28 832		82 131	28 832
Other debtors			4 031		2 016	4 031
Current portion of long-term receivables			271		135	271
Inventory			3 011		1 506	3 011
Total current assets			-	-	98 760	41 639
Non current assets						
Long-term receivables			241		120	241
Investments						-
Investment property			661		661	661
Investments in Associate						-
Property, plant and equipment			1 171 784		64 526	1 171 784
Agricultural						-
Biological assets						-
Intangible assets			858		858	858
Other non-current assets			1 686		1 686	1 686
Total non current assets			-	-	67 851	1 175 229
TOTAL ASSETS			-	-	166 611	1 216 868
LIABILITIES						
Current liabilities						
Bank overdraft						
Borrowing			2 313		116	2 313
Consumer deposits			2 804		1 402	2 804
Trade and other payables			18 245		27 849	18 245
Provisions			1 075		537	1 075
Total current liabilities			-	-	29 904	24 436
Non current liabilities						
Borrowing			25 782		12 891	25 782
Provisions			-			-
Total non current liabilities			-	-	12 891	25 782
TOTAL LIABILITIES			-	-	42 795	50 219
NET ASSETS	2		-	-	123 816	1 166 649
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)			1 166 649		123 816	1 166 649
Reserves						
TOTAL COMMUNITY WEALTH/EQUITY	2		-	-	123 816	1 166 649

NC452 Ga-Segonyana - Table C7 Monthly Budget Statement - Cash Flow - M07 January

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		9 685	86 793	75 028	11 765	16%	142 408
Government - operating			132 697		458	94 603	97 719	(3 116)	-3%	132 697
Government - capital			98 546		5 097	69 171	60 031	9 140	15%	98 546
Interest			5 202		565	3 687	2 394	1 292	54%	5 202
Dividends								-		
Payments										
Suppliers and employees			(277 236)		(13 198)	(170 989)	(137 013)	33 976	-25%	(277 236)
Finance charges			(2 343)		-	(19)	(1 408)	(1 389)	99%	(2 343)
Transfers and Grants			(1 762)		-	(1 043)	(978)	65	-7%	(1 762)
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	-	2 607	82 203	95 774	13 570	14%	97 512
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (Increase) in non-current debtors								-		
Decrease (Increase) other non-current receivables								-		
Decrease (Increase) in non-current investments								-		
Payments										
Capital assets			(90 908)		(5 847)	(70 372)	(53 606)	16 767	-31%	(90 908)
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	-	(5 847)	(70 372)	(53 606)	16 767	-31%	(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)		(25)	(164)	(1 027)	(863)	84%	(2 416)
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	-	(25)	(164)	(1 027)	(863)	84%	(2 416)
NET INCREASE/ (DECREASE) IN CASH HELD			-	-	(3 265)	11 667	41 141			4 188
Cash/cash equivalents at beginning:			1 305			1 305	1 305			1 305
Cash/cash equivalents at month/year end:			5 493			12 973	42 446			5 493

NC452 Ga-Segonyana - Supporting Table SC2 Monthly Budget Statement - performance indicators - M07 January

Description of financial indicator	Basis of calculation	Ref	2014/15	Budget Year 2015/16			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	12.5%	0.0%	0.0%	3.0%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	4.0%	0.0%	33.0%	4.0%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	0.0%	170.4%	0.0%	330.3%	170.4%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	22.5%	0.0%	43.4%	22.5%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0.0%	10.3%	0.0%	45.7%	10.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		0.0%	29.4%	0.0%	28.7%	29.4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		0.0%	12.4%	0.0%	0.0%	2.9%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

NC452 Ga-Segonyana - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M07 January

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	-	8 750	100 944	92 194	-		-
Local Government Equitable Share			109 444		-	75 719	75 719	-		
Finance Management			1 675		-	1 675	1 675	-		
Municipal Systems Improvement			940		-	940	940	-		
Water Services Operating Subsidy			17 500		8 750	21 875	13 125	-		
EPWP Incentive			1 050		-	735	735	-		
	3							-		
Other transfers and grants [insert description]								-		
Provincial Government:		-	2 088	-	-	971	971	-		-
Sport and Recreation			2 088		-	971	971	-		
	4							-		
Other transfers and grants [insert description]								-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	-	-	2 267	2 267	-		-
ACIP WATER								-		
Blue Drop nd Green Drop								-		
Housing					-	2 267	2 267	-		
200 Rural Housing								-		
Kuruman Reservoir								-		
Kgotsopula Nala								-		
Total Operating Transfers and Grants	5	-	132 697	-	8 750	104 182	95 432	-		-
Capital Transfers and Grants										
National Government:		-	98 546	-	358	64 433	43 283	20 791	48.0%	-
Municipal Infrastructure Grant (MIG)			52 195		-	36 116	15 325	20 791	135.7%	
Regional Bulk Infrastructure			15 638		358	6 032	5 673	-		
Intergrated Nationa Electrification Programme			3 000		-	1 500	1 500	-		
Municipal Water Infrastructure Grant			27 713		-	20 785	20 785	-		
								-		
Provincial Government:		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
Other grant providers:		-	-	-	-	-	-	-		-
200 Rural Housing								-		
								-		
Total Capital Transfers and Grants	5	-	98 546	-	358	64 433	43 283	20 791	48.0%	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	231 243	-	9 108	168 615	138 715	20 791	15.0%	-

NC452 Ga-Segonyana - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	130 609	-	914	84 089	83 175	914	1.1%	-
Local Government Equitable Share			109 444		-	75 719	75 719	-		
Finance Management			1 675		64	1 108	1 043	64	6.2%	
Municipal Systems Improvement			940		-	426	426	-		
Water Services Operating Subsidy			17 500		849	6 419	5 570	849	15.3%	
EPWP Incentive			1 050		-	416	416	-		
Other transfers and grants [insert description]										
Provincial Government:		-	2 088	-	78	585	506	78	15.5%	-
Sport and Recreation			2 088		78	585	506	78	15.5%	
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	3 326	3 326	-		-
Housing					-	3 326	3 326	-		
ACIP WATER										
Total operating expenditure of Transfers and Grants:		-	132 697	-	992	88 000	87 007	992	1.1%	-
Capital expenditure of Transfers and Grants										
National Government:		-	98 546	-	4 247	48 150	45 403	2 747	6.1%	-
Municipal Infrastructure Grant (MIG)			52 195		2 747	36 469	33 721	2 747	8.1%	
Regional Bulk Infrastructure			15 638		-	6 160	6 160	-		
Intergrated Nationa Electrification Programme			3 000		1 500	1 500	1 500	-		
Municipal Water Infrastructure Grant			27 713		-	4 022	4 022	-		
Other transfers and grants [insert description]										
Provincial Government:		-	-	-	-	-	-	-		-
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-		-
Other transfers and grants [insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
Other transfers and grants [insert description]										
Total capital expenditure of Transfers and Grants		-	98 546	-	4 247	48 150	45 403	2 747	6.1%	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	231 243	-	5 240	136 150	132 410	3 740	2.8%	-

NC452 Ga-Segonyana - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January

Summary of Employee and Councillor remuneration	Ref	2014/15		Budget Year 2015/16						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C					D	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			4 609		524	2 451	1 927	524	27%	
Pension and UIF Contributions			569		47	332	285	47	17%	
Medical Aid Contributions					-	-	0	(0)	-100%	
Motor Vehicle Allowance			1 302		109	760	651	109	17%	
Cellphone Allowance			635		53	370	317	53	17%	
Housing Allowances								-		
Other benefits and allowances								-		
Sub Total - Councillors	4	-	7 115	-	733	3 913	3 180	733	23%	-
% increase	4		#DIV/0!							
Senior Managers of the Municipality										
Basic Salaries and Wages	3		3 820		318	2 228	637	1 592	250%	
Pension and UIF Contributions			262		22	153	44	109	250%	
Medical Aid Contributions			197		16	115	33	82	250%	
Overtime					-	-	-	-		
Performance Bonus					-	-	-	-		
Motor Vehicle Allowance			743		62	434	124	310	250%	
Cellphone Allowance			69		6	40	12	29	250%	
Housing Allowances								-		
Other benefits and allowances								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations	2							-		
Sub Total - Senior Managers of Municipality	4	-	5 091	-	424	2 970	849	2 121	250%	-
% increase	4		#DIV/0!							
Other Municipal Staff										
Basic Salaries and Wages			58 705		4 884	28 489	4 213	24 275	576%	
Pension and UIF Contributions			10 537		724	5 091	1 367	3 724	272%	
Medical Aid Contributions			4 182		350	2 278	639	1 840	257%	
Overtime			1 968		607	3 059	567	2 493	440%	
Performance Bonus								-		
Motor Vehicle Allowance			1 958		53	972	351	621	177%	
Cellphone Allowance			215		23	132	41	91	222%	
Housing Allowances			2 985		223	1 550	427	1 123	263%	
Other benefits and allowances			7 976		401	4 454	862	3 592	417%	
Payments in lieu of leave			1 205					-		
Long service awards			116		21	86	42	44	104%	
Post-retirement benefit obligations	2							-		
Sub Total - Other Municipal Staff	4	-	89 848	-	7 286	46 112	8 508	37 604	442%	-
% increase	4		#DIV/0!							
Total Parent Municipality		-	102 055	-	8 443	52 995	12 537	40 458	323%	-
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	2	-	-	-	-	-	-	-		-
% 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	2							-		
Sub Total - Senior Managers of Entities	4	-	-	-	-	-	-	-		-
% 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	4	-	-	-	-	-	-	-		-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS		-	102 055	-	8 443	52 995	12 537	40 458	323%	-
% increase	4		#DIV/0!							
TOTAL MANAGERS AND STAFF		-	94 939	-	7 710	49 082	9 357	39 725	425%	-

NC452 Ga-Segonyana - Supporting Table SC3 Monthly Budget Statement - actuals and revised targets for cash receipts - M07 January

Ref	Description	Budget Year 2015/16												2015/16 Medium Term Revenue & Expenditure Framework			
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget				
R thousands																	
	Cash Receipts By Source																
	Property rates	545	1 937	4 613	2 030	5 257	1 376	1 053									
	Property rates - penalties & collection charges																
	Service charges - electricity revenue	3 203	3 782	5 849	5 321	5 852	2 905	4 171									
	Service charges - water revenue	1 049	713	1 134	1 166	1 335	746	1 775									
	Service charges - sanitation revenue	637	439	810	743	917	416	945									
	Service charges - refuse	384	295	434	450	499	235	617									
	Service charges - other																
	Rental of facilities and equipment	101	82	99	87	87	111	70									
	Interest earned - external investments	33	221	117	96	227	0	147									
	Interest earned - outstanding debtors	370	381	437	424	404	413	418									
	Dividends received																
	Fines	577	86	(220)	67	99	7	73									
	Licences and permits	126	193	142	240	419	89	222									
	Agency services	84	155	115	157	258	83	195									
	Transfer receipts - operating	52 592	420	684	8 750	31 403		458									
	Other revenue	6 343	6 555	293	5 825		68	564									
	Cash Receipts by Source	66 046	15 258	14 508	25 355	46 757	6 450	10 708									
	Other Cash Flows by Source																
	Transfer receipts - capital	22 253	1 379	4 295	34 648	1 500		5 097									
	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									
	Cash Payments by Type																
	Employee related costs	6 714	6 925	8 041	7 789	7 372	8 706	7 512									
	Remuneration of councillors	584	584	584	589	607	607	607									
	Interest paid	9	9	9													
	Bulk purchases - Electricity	6 541	8 265	8 011	4 600	4 632	4 792	2 840									
	Bulk purchases - Water & Sewer																
	Other materials	449	449	1 070	36	830		1 010									
	Contracted services																
	Grants and subsidies paid - other municipalities																
	Grants and subsidies paid - other																
	General expenses	2 435	6 376	5 396	309	522	212										
	Cash Payments by Type	16 733	22 609	23 110	18 622	19 937	31 372	17 834									
	Other Cash Flows/Payments by Type																
	Capital assets	5 606	8 828	11 064	9 828	17 933	11 267	5 847									
	Repayment of borrowing	14	9	14	34	34	34	25									
	Other Cash Flows/Payments	17 941		5 509		3 019	(4 636)										
	Total Cash Payments by Type	40 294	31 447	39 697	28 484	37 903	45 692	19 070									
	NET INCREASE/(DECREASE) IN CASH HELD	48 005	(14 810)	(20 894)	31 520	10 354	(39 241)	(3 265)									
	Cash/cash equivalents at the month/year beginning:	1 305	49 310	34 500	13 606	45 126	55 479	16 238	12 973	12 973	12 973	12 973	12 973	12 973	12 973	5 493	5 493
	Cash/cash equivalents at the month/year end:	49 310	34 500	13 606	45 126	55 479	16 238	12 973	12 973	12 973	12 973	12 973	12 973	12 973	12 973	5 493	5 493

NC452 Ga-Segonyana - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January

Month	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July		2 637		5 606	5 606	2 637	(2 969)	-112.6%	4%
August		7 690		9 166	14 771	10 328	(4 444)	-43.0%	11%
September		9 313		11 064	25 835	19 641	(6 194)	-31.5%	18%
October		10 413		9 491	35 326	30 054	(5 272)	-17.5%	25%
November		16 476		17 933	53 259	46 530	(6 729)	-14.5%	38%
December		13 808		11 267	64 526	60 338	(4 188)	-6.9%	46%
January		14 469		5 847	70 372	74 807	4 434	5.9%	50%
February		9 891				84 698	-		
March		7 865				92 562	-		
April		11 429				103 992	-		
May		7 840				111 832	-		
June		28 199				140 031	-		
Total Capital expenditure	-	140 031	-	70 372					

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

as: Muncode_CFA_cocymn.XLS (e.g.: GT411_CFA_2005_M10)
 to your own municipal code (e.g.: GT411) and Year End (ooy) to Financial Year End (e.g.: 2005 for year 2004/2005)
 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	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12
Month	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
3000	545 497	1 936 589	4 613 065	2 029 889	5 257 189	1 375 710	1 052 675	0	0	0	0	0
3010	0	0	0	0	0	0	0	0	0	0	0	0
3020	3 202 817	3 781 674	5 849 431	5 320 653	5 852 312	2 906 292	4 171 442	0	0	0	0	0
3030	1 048 758	712 933	1 133 652	1 166 428	1 334 617	745 698	1 774 869	0	0	0	0	0
3040	637 272	439 410	810 304	742 998	917 217	415 624	945 294	0	0	0	0	0
3050	384 443	294 813	433 922	450 423	499 027	235 975	616 818	0	0	0	0	0
3060	0	0	0	0	0	0	0	0	0	0	0	0
3070	101 183	82 248	99 379	86 610	87 094	111 242	70 136	0	0	0	0	0
3080	32 980	220 537	117 076	95 968	226 748	1 146 715	146 715	0	0	0	0	0
3090	369 830	380 501	436 826	424 193	404 167	413 004	418 113	0	0	0	0	0
3100	0	0	0	0	0	0	0	0	0	0	0	0
3110	577 367	86 276	-219 973	66 630	98 953	7 065	73 123	0	0	0	0	0
3120	126 440	192 752	142 325	240 091	418 723	88 606	222 253	0	0	0	0	0
3130	84 325	155 468	115 364	157 111	257 674	83 034	194 919	0	0	0	0	0
3140	52 592 000	420 000	663 867	8 750 000	31 403 000	0	457 563	0	0	0	0	0
3150	6 342 837	6 554 611	293 185	5 825 010	0	68 007	563 968	0	0	0	0	0
3160	66 045 749	15 257 612	14 508 423	25 356 004	46 756 721	6 450 258	10 707 708	0	0	0	0	0
3170	0	0	0	0	0	0	0	0	0	0	0	0
3180	22 253 000	1 378 562	4 294 617	34 648 000	1 500 000	0	5 096 885	0	0	0	0	0
3190	0	0	0	0	0	0	0	0	0	0	0	0
3200	0	0	0	0	0	0	0	0	0	0	0	0
3210	0	0	0	0	0	0	0	0	0	0	0	0
3220	0	0	0	0	0	0	0	0	0	0	0	0
3230	0	0	0	0	0	0	0	0	0	0	0	0
3240	0	0	0	0	0	0	0	0	0	0	0	0
3250	0	0	0	0	0	0	0	0	0	0	0	0
3260	0	0	0	0	0	0	0	0	0	0	0	0
3270	0	0	0	0	0	0	0	0	0	0	0	0
3280	88 298 749	16 636 374	18 803 040	60 004 004	48 256 721	6 450 258	15 804 593	0	0	0	0	0
4000	6 713 781	6 924 549	8 040 966	7 788 662	7 371 663	8 706 437	7 511 517	0	0	0	0	0
4010	584 026	584 026	583 995	588 522	607 390	607 390	607 461	0	0	0	0	0
4020	0	9 440	9 089	0	0	0	0	0	0	0	0	0
4030	9 487	0	0	0	0	0	2 839 592	0	0	0	0	0
4040	6 541 079	8 265 100	8 010 515	4 600 110	4 631 722	4 791 889	0	0	0	0	0	0
4050	0	0	0	0	0	0	0	0	0	0	0	0
4060	0	0	0	0	0	0	1 009 620	0	0	0	0	0
4070	449 414	449 414	1 070 027	36 321	829 933	758 908	0	0	0	0	0	0
4080	0	0	0	308 733	521 695	212 472	0	0	0	0	0	0
4090	0	0	0	0	0	0	5 866 053	0	0	0	0	0
4100	2 435 035	6 376 490	5 395 640	5 300 100	5 974 160	16 295 066	0	0	0	0	0	0
4110	16 732 822	22 609 019	23 110 232	18 622 448	19 936 563	31 372 162	17 834 243	0	0	0	0	0
4120	5 605 882	8 828 347	11 063 658	9 828 040	17 932 701	11 267 025	5 846 664	0	0	0	0	0
4130	13 722	9 439	14 210	33 705	33 705	33 705	25 361	0	0	0	0	0
4140	17 941 355	31 446 805	5 508 859	0	0	3 018 636	-4 636 246	0	0	0	0	0
4150	40 293 781	-14 810 431	-20 893 919	28 484 193	37 902 969	45 691 728	19 070 022	0	0	0	0	0
4160	48 004 968	49 310 267	34 499 836	13 605 917	45 125 728	55 479 480	16 238 010	0	0	0	0	0
4170	1 305 299	34 499 836	13 605 917	45 125 728	55 479 480	16 238 010	12 972 581	12 972 581	12 972 581	12 972 581	12 972 581	12 972 581
4180	0	0	0	0	0	0	0	0	0	0	0	0
4190	0	0	0	0	0	0	0	0	0	0	0	0
4200	0	0	0	0	0	0	0	0	0	0	0	0

11/02/16
 ASJ

AD : AGE ANALYSIS OF DEBTORS (All values in Rand)
 Save File as : Muncde_AD_coy_Min_XLS (e.g.: G1411_AD_2005_M10)
 Change Year End (copy) to Financial Year End (e.g.: 2005 for year 2004/2005) and Month End (Mmn) to Active Month (MD1=July...M12=June)(e.g.: M10)
 Change Muncde 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 - Council Policy
2016	M07	NC452	1100	Debtors Age Analysis By Income Source	1 912 490	616 870	513 452	232 608	186 830	201 947	644 908	1 270 568	5 578 573	0	0
			1200	Trade and Other Receivables from Exchange Transactions - Water	4 066 216	650 900	583 683	515 712	357 746	419 176	782 762	1 389 881	8 766 876	0	0
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	1 031 303	445 791	323 008	260 735	240 153	222 510	12 922 346	15 553 020	30 898 856	0	0
			1400	Receivables from Non-exchange Transactions - Property Rates	859 939	493 122	393 796	337 471	260 790	244 943	972 832	9 024 020	12 886 912	0	0
			1500	Receivables from Exchange Transactions - Waste Water Management	501 781	292 128	222 461	186 419	172 340	161 237	651 913	5 764 493	7 952 772	0	0
			1600	Receivables from Exchange Transactions - Waste Management	0	0	0	0	0	0	0	0	0	0	0
			1700	Receivables from Exchange Transactions - Property Rental Debtors	366 998	355 586	341 853	351 050	329 328	280 665	1 252 663	3 845 669	7 121 793	0	0
			1810	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	725 471	234 234	217 187	31 447	169 396	152 810	4 097 030	2 821 869	8 449 244	0	0
			1900	Other	9 464 198	3 076 611	2 595 439	1 925 442	1 716 584	1 683 288	21 324 454	39 669 120	81 455 136	0	0
			2000	Total By Income Source											
			2100	Debtors Age Analysis By Customer Group	468 541	418 055	439 229	337 838	149 470	131 497	11 475 630	5 098 928	18 517 388	0	0
			2200	Organs of State	6 515 575	935 645	601 132	361 352	388 202	345 603	1 723 502	4 009 312	13 880 623	0	0
			2300	Commercial	3 296 309	1 595 078	1 458 958	1 129 599	1 058 028	1 057 649	7 117 914	28 927 454	45 854 887	0	0
			2400	Households	183 773	125 833	96 122	96 653	120 884	138 539	1 006 908	1 833 425	3 402 138	0	0
			2500	Other	9 464 198	3 076 611	2 595 439	1 925 442	1 716 584	1 683 288	21 324 454	39 669 120	81 455 136	0	0
			2600	Total By Customer Group											

Notes:

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

Weyforn
 11/02/16

AC : AGE ANALYSIS OF CREDITORS (All values in Rand)
 Save File as : Muncde.AC_coyr_Mnn.XLS (e.g.: GT411.AC.2005.M10)
 Change Year End (copy) to Financial Year End (e.g.: 2005 for year 2004/2005) and Month End (Mnn) to Active Month (M01=July...M12=June)(e.g.: M10)
 Change 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	Month	Mun	Item	Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
2016	M07	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

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 1102/2016

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
FRASTRUCTURE										
roads, Pavements, Bridges & Storm Water										
Water Reservoirs & Retention										
Mar Parks, Bus Terminals and Taxi Ranks										
Electricity Retention										
Wastewater Purification & Retention										
Street Lighting										
Refuse sites										
Other										
Sub-total Infrastructure										
COMMUNITY										
Establishment of Parks & Gardens										
Sportsfields										
Community Halls										
Libraries										
Recreational Facilities										
Clinics										
Museums & Art Galleries										
Other										
Sub-total Community										
HERITAGE ASSETS										
Heritage Assets										
Sub-total Heritage Assets										
INVESTMENT PROPERTIES										
Investment Properties										
Sub-total Investment Properties										
OTHER ASSETS										
Other motor vehicles										
Plant & equipment		12 935		12 935						12 935
Office equipment			2 874	2 874						2 874
Abattoirs										
Markets										
Airports										
Security Measures										
Civic Land and Buildings										
Other Land and Buildings										
Other										
Sub-total Other Assets		12 935	2 874	15 809						15 809
SPECIALISED VEHICLES										
Refuse										
Fire										
Conservancy										
Ambulances										
Buses										
Sub-total Specialised Vehicles										
AGRICULTURAL ASSETS										
Agricultural Assets										
Sub-total Agricultural Assets										
BIOLOGICAL ASSETS										
Biological Assets										
Sub-total Biological Assets										
INTANGIBLES										
Intangibles										
Sub-total Intangibles										
TOTAL		12 935	2 874	15 809	105 986	105 986				105 986
SOURCE OF FINANCE										
External Loans										
Asset Financing Reserve										
Surplus Cash		12 935	2 874	15 809	105 986	105 986				105 986
Public contributions/ donations										
National Government Transfers and Grants										
Provincial Government Transfers and Grants										
District Municipality Transfers and Grants										
Other Transfers and Grants										
Leases										
Other										
TOTAL FINANCING		12 935	2 874	15 809	105 986	105 986				105 986

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

End	End	Mun	Item	Detail	Actual M07 Jan
2016	Jan	NC452	0100	COMMUNITY WEALTH / EQUITY	
			0110	Community Wealth	
			0600	Housing Development Fund	0
			0300	Reserves	0
			0500	Accumulated Surplus/(Deficit)	10 621 845
			0680	Minorities Interests	0
			0690	Total Community Wealth / Equity	10 621 845
			0700	Non-Current Liabilities	
			0900	Borrowing	0
			0910	Non-Current Provisions	0
			1000	Total Non-Current Liabilities	0
			2300	Current Liabilities	
			2400	Consumer Deposits	0
			2500	Provisions	0
			2600	Creditors	375
			2610	Conditional Grants and Receipts	27 848 653
			2700	Bank Overdraft	0
			2800	Borrowing	0
			1600	Total Current Liabilities	27 849 028
			1650	Total Net Assets and Liabilities	38 470 873
			1100	ASSETS	
			1200	Non-Current Assets	
			1300	Property Plant and Equipment	11 267 025
			1400	Non-Current Investments	0
			1500	Long-term Receivables	0
			1401	Investment Property	0
			1402	Investment in Associate	0
			1403	Agricultural	0
			1404	Biological	0
			1405	Intangible	0
			1406	Other Non-Current Assets	0
			2900	Total Non-Current Assets	11 267 025
			1700	Current Assets	
			2200	Call Investment Deposits	0
			1900	Inventory	250 950
			2000	Consumer Debtors	13 743 318
			2010	Other Debtors	33 947
			2100	Current Portion Of Long-Term Receivables	203 052
			1800	Cash	12 972 581
			2150	Total Current Assets	27 203 848
			3000	Total Assets	38 470 873

MB Jan

11/02/16

**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
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Financial Year	2015/16
Month End	M07 Jan

Repairs and Maintenance by Expenditure Items	Rand
Employee Related Costs	235 341
Other Materials	0
Contracted Services	553 151
Other Expenditure	1 564 916
Total Repairs and Maintenance Expenditure	2 353 408

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

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11/02/16