

*GA-SEGONYANA LOCAL
MUNICIPALITY*



*SECTION 52
QUARTER 3
MARCH 2019*

FINANCE STANDING COMMITTEE	: 2019-06-11
EXECUTIVE COMMITTEE	: 2019-06-18
COUNCIL	: 2019-06-27

34. SECTION 52 QUARTER 3 2018/2019
(6.1.1) (Manager Finance)

1. PURPOSE

To **CONSIDER** and **APPROVE** SECTION 52 for **QUARTER 3** of 2018/2019 for the financial ending 30 June 2019.

2. BACKGROUND

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

3. LEGAL AUTHORITY

In terms of section 52 of the Municipal Finance Management Act:

The Mayor of a Municipality must within **30 days** after the end of each quarter submit to the **Council of the Municipality**, and the relevant **National and Provincial treasury**, on the implementation of the municipality's budget and the financial state of affairs of the municipality.

4. REPORT

This report is based on financial information as at 31 March 2019 and available at the time of preparation. All variances are calculated against the approved budget figures. The actual year to date revenue for the period **R280 657 million**, is lower than the year to date target of **R 293 144 million** by **4%** and the actual year to date expenditure is **R 197 503 million**, which is at 50%.

The Capital actual expenditure to date is 69% (**R72 792 mil**).

The Cash Flow Statement report for the period ending 31 March 2019 indicates a closing balance (cash and cash equivalents) of **R54 045**million.

5. Council Resolved

1. That the **ATTACHED SECTION 52 for QUARTER 3 of 2018/2019** in terms of section 52 of the MFMA, act 56 of 2003 **BE APPROVED**.

6. Report for the period ending 31 March 2019

6.1 The statement of Financial Performance

NC452 Ga-Segonyana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description	Ref	2017/18	Budget Year 2018/19					
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands								
Revenue By Source								
Property rates		44 668	44 668	1 291	42 062	33 501	8 561	26%
Service charges - electricity revenue		99 852	98 510	5 667	70 006	74 218	(4 212)	-6%
Service charges - water revenue		23 958	24 458	1 452	15 564	18 218	(2 654)	-15%
Service charges - sanitation revenue		6 943	10 443	773	8 354	6 957	1 397	20%
Service charges - refuse revenue		7 845	8 859	682	6 236	4 482	1 753	39%
Rental of facilities and equipment		765	658	37	528	521	8	1%
Interest earned - external investments		2 992	2 992	54	2 287	2 244	43	2%
Interest earned - outstanding debtors		8 800	8 800	530	4 642	6 600	(1 958)	-30%
Fines, penalties and forfeits		7 009	5 009	7	214	4 257	(4 043)	-95%
Licences and permits		5 728	2 678	87	1 794	2 771	(977)	-35%
Transfers and subsidies		166 052	166 052	37 565	151 541	124 539	27 001	22%
Other revenue		8 279	25 534	2 329	(22 570)	14 837	(37 406)	-252%
Total Revenue (excluding capital transfers and contributions)		382 890	398 660	50 473	280 657	293 144	(12 488)	-4%
Expenditure By Type								
Employee related costs		126 455	114 963	9 486	49 158	89 095	(39 937)	-45%
Remuneration of councillors		9 524	9 524	838	4 457	5 064	(607)	-12%
Debt impairment		1 035	1 035	-	23	776	(753)	-97%
Depreciation & asset impairment		43 875	43 875	-	-	32 906	(32 906)	-100%
Finance charges		5 414	8 164	802	5 368	4 436	932	21%
Bulk purchases		105 073	104 953	7 729	68 678	78 730	(10 052)	-13%
Other materials		8 292	10 817	1 033	6 356	7 475	(1 119)	-15%
Contracted services		42 452	51 654	4 526	33 991	36 469	(2 478)	-7%
Transfers and subsidies		50	55	2	27	45	(18)	-41%
Other expenditure		39 337	46 129	4 767	29 445	32 891	(3 446)	-10%
Total Expenditure		381 507	391 169	29 182	197 503	287 887	(90 384)	-31%

6.2 The Major Operating Revenue variances against the budget are:

- Property rates -Favorable variance of R8 561mil due to yearly billing
- Electricity revenue - Unfavorable variance of R4 212 mil because of seasonal fluctuations
- Water revenue - Unfavorable variance of R2 654mil (6%) which is less than 10%
- Sanitation revenue -Favorable variance of R1 397mil.
- Refuse revenue - Favorable variance of R1 753 mil.
- Interest earned - External Investment - Favorable variance of R0 043mil due more money invested in the call account
- Interest earned - Outstanding debtors - Unfavorable variance of R1 958mil due to the over-projection on the interest revenue.
- Rental of Facilities and equipment - Favorable variance of R0 008mil.
- Fines - Unfavorable variance of R4 043mil due to traffic fines not yet accrued for on the financial system. Performance is also hampered by the lack of the traffic management system
- License and Permits - Unfavorable variance of R0 977mil due to low demand

- Transfer Recognized Operational - Favorable variance of R27 001mil due to non-alignment of projections on the National Treasury payment schedule which is only available after the approval of the MTREF
For Breakdown please refer to Annexure A Table SC7(1)
- Other Revenue – Unfavorable variance of R37 406mil

6.3 The Major Operating Expenditure variances against budget are:

- Employee Related Costs - Favorable variance of R39 937mil is a result of Salaries Journal not captured on the Financial System, we are busy aligning the segments in the VIP System.
- Remuneration of Councilors - Favorable variance of R0 607mil We are busy with the alignment of Segments
- Depreciation - It will be provided for annually as part of year-end procedures.
- Bulk Purchases -Favorable variance of R10 052mil.
- Other Materials - Favorable variance of R1 119mil is as a result of cost containment measures put in place.
- Contracted Services - Favorable variance of R2 478mil is as a result of cost containment measures put in place.
- Other Expenditure - Favorable variance of R3 446mil. Expenditure needs to be monitored closely and remedial action be taken to ensure that funds are spent effectively

7. 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 69% (**R72 792 mil**).

The Summary Report indicates the following:

NC452 Ga-Segonyana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

Vote Description	Ref	Budget Year 2018/19						
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1							
Capital Expenditure - Functional Classification								
Governance and administration		2 120	1 901	25	399	1 540	(1 141)	-74%
Finance and administration		2 120	1 901	25	399	1 540	(1 141)	-74%
Internal audit		-	-	-	-	-	-	
Community and public safety		19 716	18 724	16	2 273	14 291	(12 018)	-84%
Community and social services		7 591	11 159	-	2 257	7 477	(5 221)	-70%
Sport and recreation		11 840	7 495	16	16	6 707	(6 691)	-100%
Public safety		285	70	-	-	106	(106)	-100%
Economic and environmental services		31 840	31 232	3 128	16 520	23 576	(7 056)	-30%
Planning and development		1 438	905	-	701	812	(111)	-14%
Road transport		30 327	30 327	3 128	15 819	22 746	(6 926)	-30%
Environmental protection		75	-	-	-	19	(19)	-100%
Trading services		46 500	63 493	9 721	53 600	52 818	782	1%
Energy sources		1 000	18 493	151	24 101	18 943	5 158	27%
Water management		11 817	11 317	947	7 666	8 613	(947)	-11%
Waste water management		33 683	33 683	8 623	21 833	25 262	(3 429)	-14%
Total Capital Expenditure - Functional Classification	3	100 176	115 350	12 890	72 792	92 226	(19 434)	-21%
Funded by:								
National Government		94 432	102 375	12 890	72 792	92 226	72 792	#DIV/0!
Internally generated funds		5 745	3 826	-	-	-	-	
Total Capital Funding		100 176	106 200	12 890	72 792	92 226	72 792	#DIV/0!

The Major Capital Expenditure variances against budget are:

- Energy -Unfavorable variance of R5 158mil.

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

The CFS report for the period ending 31 March 2019 indicates a closing balance (cash and cash equivalents) of R54 045million which comprises of the following:

- Bank balance and cash R18 055million (Main Acc)
- Bank balance and cash R0 348million (Money on Call Acc)
- Bank balance and cash R35 638million (TOA Acc)
- Bank balance and cash R0 000million (TTS Acc)

9. 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 March 2019 amounts to R113 808mil (Government: R15 259mil, Business: R16 698mil, Households: R70 780 mil and Other: R11 070mil).

For Breakdown please refer to Table SC3

10. FINANCIAL IMPLICATIONS

The report for the period ending 31 March 2019 indicates various financial risks which require monitoring:

- Achievement of the operating expenditure and revenue budget;
- Achievement of the capital expenditure budget and
- The management of our cash flow on a daily basis.

ANNEXURE B

Main Tables

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C3 -FinPer V
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Consolidated Monthly Budget Statements

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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 C1 Monthly Budget Statement Summary - M09 March

Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	44,668	44,668	1,291	42,062	33,501	8,561	26%	-
Service charges	-	138,597	142,269	8,575	100,159	103,876	(3,717)	-4%	-
Investment revenue	-	2,992	2,992	54	2,287	2,244	43	2%	-
Transfers and subsidies	-	166,052	166,052	37,565	151,541	124,539	27,001	22%	-
Other own revenue	-	30,581	42,679	2,989	(15,392)	28,985	(44,376)	-153%	-
Total Revenue (excluding capital transfers and contributions)	-	382,890	398,660	50,473	280,657	293,144	(12,488)	-4%	-
Employee costs	-	126,455	114,963	9,486	49,158	89,095	(39,937)	-45%	-
Remuneration of Councillors	-	9,524	9,524	838	4,457	5,064	(607)	-12%	-
Depreciation & asset impairment	-	43,875	43,875	-	-	32,906	(32,906)	-100%	-
Finance charges	-	5,414	8,164	802	5,368	4,436	932	21%	-
Materials and bulk purchases	-	113,364	115,769	8,762	75,034	86,205	(11,171)	-13%	-
Transfers and subsidies	-	50	55	2	27	45	(18)	-41%	-
Other expenditure	-	82,824	98,818	9,293	63,459	70,136	(6,677)	-10%	-
Total Expenditure	-	381,507	391,169	29,182	197,503	287,887	(90,384)	-31%	-
Surplus/(Deficit)	-	1,383	7,491	21,290	83,154	5,258	77,896	1482%	-
Transfers and subsidies - capital (monetary allocations)	-	94,432	102,375	17,004	118,481	70,824	47,657	67%	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	95,814	109,866	38,295	201,635	76,081	125,554	165%	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	95,814	109,866	38,295	201,635	76,081	125,554	165%	-
Capital expenditure & funds sources									
Capital expenditure	-	67,729	83,122	9,762	91,062	56,960	34,102	60%	-
Capital transfers recognised	-	94,432	102,375	12,890	72,792	92,226	(19,434)	-21%	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	5,745	3,826	-	-	-	-	-	-
Total sources of capital funds	-	100,176	106,200	12,890	72,792	92,226	(19,434)	-21%	-
Financial position									
Total current assets	-	(4,362)	6,065	-	245,181	-	-	-	-
Total non current assets	-	100,176	106,200	-	1,397,143	-	-	-	-
Total current liabilities	-	-	-	-	66,883	-	-	-	-
Total non current liabilities	-	-	-	-	30,293	-	-	-	-
Community wealth/Equity	-	95,814	112,266	-	1,545,147	-	-	-	-
Cash flows									
Net cash from (used) operating	-	117,622	119,960	68,404	135,760	157,646	21,886	14%	-
Net cash from (used) investing	-	(100,176)	(106,200)	(16,213)	(91,851)	(96,985)	(5,134)	5%	-
Net cash from (used) financing	-	2,606	-	(17)	(926)	(924)	2	-0%	-
Cash/cash equivalents at the month/year end	-	20,052	25,448	-	54,046	71,425	17,379	24%	11,063
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	9,213	5,278	3,783	2,767	2,464	2,230	19,542	68,530	113,808
Creditors Age Analysis									
Total Creditors	2,875	1,445	509	34,622	-	-	-	-	39,451

NC452 Ga-Segonyana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

Description	Ref	2017/18	Budget Year 2018/19								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands	1										
Revenue - Functional											
<i>Governance and administration</i>		58,264	72,432	94,758	7,259	89,009	89,009	-		-	
Executive and council		5,886	6,360	6,360	1,525	5,912	5,912	-		-	
Finance and administration		52,377	66,072	88,398	5,734	83,097	83,097	-		-	
Internal audit		-	-	-	-	-	-	-		-	
<i>Community and public safety</i>		13,773	38,351	33,122	1,460	10,441	10,441	-		-	
Community and social services		6,946	10,746	14,346	373	4,428	4,428	-		-	
Sport and recreation		730	12,032	8,432	359	1,383	1,383	-		-	
Public safety		6,097	15,573	10,344	728	4,629	4,629	-		-	
Housing		-	-	-	-	-	-	-		-	
Health		-	-	-	-	-	-	-		-	
<i>Economic and environmental services</i>		44,729	50,699	45,699	6,356	12,671	25,473	(12,802)	-50%	-	
Planning and development		9,534	14,565	9,565	1,293	5,947	5,947	-		-	
Road transport		35,134	35,827	35,827	4,989	6,425	19,227	(12,802)	-67%	-	
Environmental protection		60	307	307	75	299	299	-		-	
<i>Trading services</i>		311,073	315,771	337,387	52,400	286,977	286,977	-		-	
Energy sources		143,053	149,870	166,472	17,918	144,439	144,439	-		-	
Water management		92,710	70,275	70,775	12,551	58,303	58,303	-		-	
Waste water management		37,150	67,782	71,282	16,249	58,615	58,615	-		-	
Waste management		38,161	27,845	28,859	5,682	25,620	25,620	-		-	
<i>Other</i>	4	41	68	68	1	40	40	-		-	
Total Revenue - Functional	2	427,880	477,321	511,034	67,477	399,138	411,940	(12,802)	-3%	-	
Expenditure - Functional											
<i>Governance and administration</i>		126,736	164,842	174,055	12,029	74,768	74,768	-		-	
Executive and council		13,802	14,176	14,808	1,264	7,219	7,219	-		-	
Finance and administration		112,933	150,666	159,247	10,765	67,549	67,549	-		-	
Internal audit		-	-	-	-	-	-	-		-	
<i>Community and public safety</i>		30,411	35,403	32,133	2,533	13,658	13,658	-		-	
Community and social services		8,208	10,137	8,909	705	3,907	3,907	-		-	
Sport and recreation		7,156	8,547	7,626	582	2,910	2,910	-		-	
Public safety		15,048	16,720	15,598	1,246	6,841	6,841	-		-	
Housing		-	-	-	-	-	-	-		-	
Health		(1)	-	-	-	-	-	-		-	
<i>Economic and environmental services</i>		24,218	26,788	26,094	2,326	11,194	11,194	-		-	
Planning and development		19,638	19,272	19,051	1,960	9,321	9,321	-		-	
Road transport		4,423	7,324	6,858	350	1,786	1,786	-		-	
Environmental protection		157	192	186	16	86	86	-		-	
<i>Trading services</i>		149,762	154,429	158,832	12,294	97,882	97,882	-		-	
Energy sources		89,245	94,870	99,683	6,457	62,375	62,375	-		-	
Water management		28,940	29,760	29,140	3,154	19,102	19,102	-		-	
Waste water management		18,590	15,971	16,651	1,675	10,312	10,312	-		-	
Waste management		12,987	13,827	13,357	1,009	6,093	6,093	-		-	
<i>Other</i>		-	45	55	-	-	-	-		-	
Total Expenditure - Functional	3	331,127	381,507	391,169	29,182	197,503	197,503	-		-	
Surplus/ (Deficit) for the year		96,753	95,814	119,866	38,295	201,635	214,437	(12,802)	-6%	-	

NC452 Ga-Segonyana - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

Vote Description	Ref	2017/18	Budget Year 2018/19							
		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		-	6,360	6,360	1,525	5,912	5,912	-		-
Vote 2 - FINANCE AND ADMINISTRATION		-	66,072	88,398	5,734	83,097	45,569	37,528	82.4%	-
Vote 3 - COMMUNITY AND SOCIAL SERVICES		-	10,746	14,346	373	4,428	4,428	-		-
Vote 4 - SPORTS & RECREATION		-	12,032	8,432	359	1,383	1,383	-		-
Vote 5 - PUBLIC SAFETY		-	500	501	125	485	485	-		-
Vote 6 - PLANNING AND DEVELOPMENT		-	14,565	9,565	1,293	5,947	5,947	-		-
Vote 7 - ROAD TRANSPORT		-	50,900	35,670	5,592	9,132	4,144	4,989	120.4%	-
Vote 8 - ENVIRONMENTAL PROTECTION		-	307	307	75	299	299	-		-
Vote 9 - ENERGY SOURCES		-	149,870	166,472	17,918	144,439	144,439	-		-
Vote 10 - WATER MANAGEMENT		-	70,275	70,775	12,551	58,303	58,303	-		-
Vote 11 - WASTE WATER MANAGEMENT		-	67,782	71,282	16,249	58,615	58,615	-		-
Vote 12 - WASTE MANAGEMENT		-	27,845	28,859	5,682	25,620	25,620	-		-
Vote 13 - OTHER		-	68	68	1	40	40	-		-
Vote 14 -		-	-	-	-	-	-	-		-
Vote 15 -		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	-	477,321	501,034	67,477	397,701	355,185	42,516	12.0%	-
Expenditure by Vote	1									
Vote 1 - Executive & Council		-	14,176	14,808	1,264	7,219	7,219	-		-
Vote 2 - FINANCE AND ADMINISTRATION		-	150,666	159,247	10,765	67,549	70,772	(3,223)	-4.6%	-
Vote 3 - COMMUNITY AND SOCIAL SERVICES		-	10,137	8,909	705	3,907	3,907	-		-
Vote 4 - SPORTS & RECREATION		-	8,547	7,626	582	2,910	2,910	-		-
Vote 5 - PUBLIC SAFETY		-	3,247	2,759	222	892	892	-		-
Vote 6 - PLANNING AND DEVELOPMENT		-	19,272	18,851	1,960	9,321	9,321	-		-
Vote 7 - ROAD TRANSPORT		-	20,796	19,697	1,374	6,299	5,949	350	5.9%	-
Vote 8 - ENVIRONMENTAL PROTECTION		-	192	186	16	86	86	-		-
Vote 9 - ENERGY SOURCES		-	94,870	99,683	6,457	62,375	62,375	-		-
Vote 10 - WATER MANAGEMENT		-	29,760	29,340	3,154	19,102	19,102	-		-
Vote 11 - WASTE WATER MANAGEMENT		-	15,971	16,651	1,675	10,312	10,312	-		-
Vote 12 - WASTE MANAGEMENT		-	13,827	13,357	1,009	6,093	6,093	-		-
Vote 13 - OTHER		-	45	55	-	-	-	-		-
Vote 14 -		-	-	-	-	-	-	-		-
Vote 15 -		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	-	381,507	391,169	29,182	196,066	198,939	(2,873)	-1.4%	-
Surplus/ (Deficit) for the year	2	-	95,814	109,866	38,295	201,635	156,246	45,389	29.0%	-

NC452 Ga-Segonyana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description	Ref	2017/18	Budget Year 2018/19							
		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		-	44,668	44,668	1,291	42,062	33,501	8,561	26%	-
Service charges - electricity revenue		-	99,852	98,510	5,667	70,006	74,218	(4,212)	-6%	-
Service charges - water revenue		-	23,958	24,458	1,452	15,564	18,218	(2,654)	-15%	-
Service charges - sanitation revenue		-	6,943	10,443	773	8,354	6,957	1,397	20%	-
Service charges - refuse revenue		-	7,845	8,859	682	6,236	4,482	1,753	39%	-
Rental of facilities and equipment		-	765	658	37	528	521	8	1%	-
Interest earned - external investments		-	2,992	2,992	54	2,287	2,244	43	2%	-
Interest earned - outstanding debtors		-	8,800	8,800	530	4,642	6,600	(1,958)	-30%	-
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	7,009	5,009	7	214	4,257	(4,043)	-95%	-
Licences and permits		-	5,728	2,678	87	1,794	2,771	(977)	-35%	-
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		-	166,052	166,052	37,565	151,541	124,539	27,001	22%	-
Other revenue		-	8,279	25,534	2,329	(22,570)	14,837	(37,406)	-252%	-
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	382,890	398,660	50,473	280,657	293,144	(12,488)	-4%	-
Expenditure By Type										
Employee related costs		-	126,455	114,963	9,486	49,158	89,095	(39,937)	-45%	-
Remuneration of councillors		-	9,524	9,524	838	4,457	5,064	(607)	-12%	-
Debt impairment		-	1,035	1,035	-	23	776	(753)	-97%	-
Depreciation & asset impairment		-	43,875	43,875	-	-	32,906	(32,906)	-100%	-
Finance charges		-	5,414	8,164	802	5,368	4,436	932	21%	-
Bulk purchases		-	105,073	104,953	7,729	68,678	78,730	(10,052)	-13%	-
Other materials		-	8,292	10,817	1,033	6,356	7,475	(1,119)	-15%	-
Contracted services		-	42,452	51,654	4,526	33,991	36,469	(2,478)	-7%	-
Transfers and subsidies		-	50	55	2	27	45	(18)	-41%	-
Other expenditure		-	39,337	46,129	4,767	29,445	32,891	(3,446)	-10%	-
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		-	381,507	391,169	29,182	197,503	287,887	(90,384)	-31%	-
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	1,383	7,491	21,290	83,154	5,258	77,896	0	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	94,432	102,375	17,004	118,481	70,824	47,657	0	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	95,814	109,866	38,295	201,635	76,081			-
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	95,814	109,866	38,295	201,635	76,081			-
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	95,814	109,866	38,295	201,635	76,081			-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	95,814	109,866	38,295	201,635	76,081			-

NC452 Ga-Segonyana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

Vote Description	Ref	2017/18	Budget Year 2018/19							
		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 - FINANCE AND ADMINISTRATION		-	-	-	-	-	-	-	-	-
Vote 3 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - SPORTS & RECREATION		-	-	-	-	-	-	-	-	-
Vote 5 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-
Vote 6 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 7 - ROAD TRANSPORT		-	-	-	-	-	-	-	-	-
Vote 8 - ENVIRONMENTAL PROTECTION		-	-	-	-	-	-	-	-	-
Vote 9 - ENERGY SOURCES		-	-	-	-	-	-	-	-	-
Vote 10 - WATER MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 11 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 12 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 13 - OTHER		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMINISTRATION		-	-	-	25	35,668	1,566	34,102	2178%	-
Vote 3 - COMMUNITY AND SOCIAL SERVICES		-	7,591	11,159	-	499	499	-	-	-
Vote 4 - SPORTS & RECREATION		-	11,840	7,495	16	16	16	-	-	-
Vote 5 - PUBLIC SAFETY		-	285	70	-	-	-	-	-	-
Vote 6 - PLANNING AND DEVELOPMENT		-	1,438	905	-	701	701	-	-	-
Vote 7 - ROAD TRANSPORT		-	-	-	-	-	-	-	-	-
Vote 8 - ENVIRONMENTAL PROTECTION		-	75	-	-	-	-	-	-	-
Vote 9 - ENERGY SOURCES		-	1,000	18,493	151	24,666	24,666	-	-	-
Vote 10 - WATER MANAGEMENT		-	11,817	11,317	947	7,679	7,679	-	-	-
Vote 11 - WASTE WATER MANAGEMENT		-	33,683	33,683	8,623	21,833	21,833	-	-	-
Vote 12 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 13 - OTHER		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	67,729	83,122	9,762	91,062	56,960	34,102	60%	-
Total Capital Expenditure		-	67,729	83,122	9,762	91,062	56,960	34,102	60%	-
Capital Expenditure - Functional Classification										
Governance and administration		-	2,120	1,901	25	399	1,540	(1,141)	-74%	1,960
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	2,120	1,901	25	399	1,540	(1,141)	-74%	1,960
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	19,716	18,724	16	2,273	14,554	(12,281)	-84%	(4,738)
Community and social services		-	7,591	11,159	-	2,257	7,477	(5,221)	-70%	(4,738)
Sport and recreation		-	11,840	7,495	16	16	6,970	(6,954)	-100%	-
Public safety		-	285	70	-	-	106	(106)	-100%	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	31,840	31,232	3,128	16,520	23,576	(7,056)	-30%	55,451
Planning and development		-	1,438	905	-	701	812	(111)	-14%	2,598
Road transport		-	30,327	30,327	3,128	15,819	22,746	(6,926)	-30%	52,854
Environmental protection		-	75	-	-	-	19	(19)	-100%	-
Trading services		-	46,500	63,493	9,721	53,600	52,818	782	1%	1,010,312
Energy sources		-	1,000	18,493	151	24,101	18,943	5,158	27%	148,063
Water management		-	11,817	11,317	947	7,666	8,613	(947)	-11%	801,061
Waste water management		-	33,683	33,683	8,623	21,833	25,262	(3,429)	-14%	61,187
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	100,176	115,350	12,890	72,792	92,488	(19,696)	-21%	1,062,985
Funded by:										
National Government		-	94,432	102,375	12,890	72,792	92,226	(19,434)	-21%	-
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	94,432	102,375	12,890	72,792	92,226	(19,434)	-21%	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	5,745	3,826	-	-	-	-	-	-
Total Capital Funding		-	100,176	106,200	12,890	72,792	92,226	(19,434)	-21%	-

NC452 Ga-Segonyana - Table C6 Monthly Budget Statement - Financial Position - M09 March

Description	Ref	2017/18	Budget Year 2018/19			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		-	(26,429)	12,422	57,214	-
Call investment deposits		-	-	-	(287)	-
Consumer debtors		-	17,161	(6,357)	49,627	-
Other debtors		-	4,906	0	83,743	-
Current portion of long-term receivables		-	-	-	-	-
Inventory		-	-	-	54,883	-
Total current assets		-	(4,362)	6,065	245,181	-
Non current assets						
Long-term receivables		-	-	-	151	-
Investments		-	-	-	-	-
Investment property		-	-	-	85,775	-
Investments in Associate		-	-	-	-	-
Property, plant and equipment		-	100,176	106,200	1,309,764	-
Biological		-	-	-	-	-
Intangible		-	-	-	1,453	-
Other non-current assets		-	-	-	-	-
Total non current assets		-	100,176	106,200	1,397,143	-
TOTAL ASSETS		-	95,814	112,266	1,642,324	-
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	(5,727)	-
Consumer deposits		-	-	-	4,205	-
Trade and other payables		-	-	-	63,932	-
Provisions		-	-	-	4,473	-
Total current liabilities		-	-	-	66,883	-
Non current liabilities						
Borrowing		-	-	-	25,423	-
Provisions		-	-	-	4,870	-
Total non current liabilities		-	-	-	30,293	-
TOTAL LIABILITIES		-	-	-	97,176	-
NET ASSETS	2	-	95,814	112,266	1,545,147	-
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		-	95,814	112,266	1,545,147	-
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	-	95,814	112,266	1,545,147	-

NC452 Ga-Segonyana - Table C7 Monthly Budget Statement - Cash Flow - M09 March

Description	Ref	2017/18	Budget Year 2018/19							
		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										
Property rates		-	36,789	35,734	1,595	29,637	31,708	(2,071)	-7%	-
Service charges		-	129,315	120,929	8,753	93,074	91,869	1,204	1%	-
Other revenue		-	16,875	30,372	2,459	11,970	7,189	4,781	67%	-
Government - operating		-	166,052	166,052	36,585	141,914	141,554	360	0%	-
Government - capital		-	94,432	102,375	46,534	116,737	105,244	11,493	11%	-
Interest		-	11,792	11,792	584	6,929	7,242	(313)	-4%	-
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		-	(332,168)	(339,075)	(27,302)	(262,775)	(225,421)	37,354	-17%	-
Finance charges		-	(5,414)	(8,164)	(802)	(1,699)	(1,764)	(65)	4%	-
Transfers and Grants		-	(50)	(55)	(2)	(26)	26	51	201%	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	117,622	119,960	68,404	135,760	157,646	21,886	14%	-
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		-	(100,176)	(106,200)	(16,213)	(91,851)	(96,985)	(5,134)	5%	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(100,176)	(106,200)	(16,213)	(91,851)	(96,985)	(5,134)	5%	-
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		-	2,606	-	(17)	(926)	(924)	2	0%	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	2,606	-	(17)	(926)	(924)	2	0%	-
NET INCREASE/ (DECREASE) IN CASH HELD		-	20,052	13,760	52,174	42,983	59,737			-
Cash/cash equivalents at beginning:		-	-	11,688		11,063	11,688			11,063
Cash/cash equivalents at month/year end:		-	20,052	25,448		54,046	71,425			11,063

NC452 Ga-Segonyana - Supporting Table SC2 Monthly Budget Statement - performance indicators - M09 March

Description of financial indicator	Basis of calculation	Ref	2017/18	Budget Year 2018/19			
			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%	12.9%	13.3%	2.7%	0.0%
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%	0.0%	0.0%	5.4%	0.0%
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%	0.0%	0.0%	366.6%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	0.0%	0.0%	85.1%	0.0%
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%	5.8%	-1.6%	47.6%	0.0%
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%	33.0%	28.8%	17.5%	0.0%
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%	12.9%	13.1%	1.9%	0.0%
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						

References

1. Consumer debtors > 12 months old are excluded from current assets.
2. Material variances to be explained.

<u>Calculations</u>			
Borrowing			25,423
Total Assets		95,814	112,266
Employee related costs		126,455	114,963
Repairs & Maintenance			49,158
Interest (finance charges)		5,414	8,164
Principal paid		(2,606)	926
Depreciation		43,875	43,875
Operating expenditure		381,507	391,169
Total Capital Expenditure		67,729	83,122
Borrowed funding for capital			
Debt			83,628
Equity		95,814	112,266
Reserves			
Borrowing			25,423
Current assets		(4,362)	6,065
Current liabilities			66,883
Monetary assets		(26,429)	12,422
Total Revenue (excluding capital transfers and contributions)		382,890	398,660
Transfers and subsidies		166,052	166,052
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		94,432	102,375
Debt service payments		14,398	11,792
Outstanding debtors (receivables)		22,067	(6,357)
Annual services revenue		138,597	142,269
Cash + investments	Including LT investments	(26,429)	12,422
Fixed operational expend. (monthly)			
Longstanding debtors outstanding			151
Longstanding debtors recovered			
Attorney collections			

NC452 Ga-Segonyana - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description	NT Code	Budget Year 2018/19									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts L.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	1,539	953	839	463	385	291	941	3,061	8,473	5,141	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3,849	1,169	628	624	394	401	932	2,278	10,275	4,629	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	1,271	579	432	303	234	379	12,961	19,301	35,459	33,178	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	838	553	512	405	392	334	1,486	13,767	18,288	16,385	-	-
Receivables from Exchange Transactions - Waste Management	1600	590	378	320	286	263	239	992	9,203	12,272	10,984	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	533	516	507	512	509	488	2,119	12,375	17,559	16,003	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	594	1,130	545	173	286	98	112	8,545	11,482	9,214	-	-
Total By Income Source	2000	9,213	5,278	3,783	2,767	2,464	2,230	19,542	68,530	113,808	95,533	-	-
2017/18 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	596	246	276	226	203	415	667	12,631	15,259	14,141	-	-
Commercial	2300	5,247	1,765	718	797	462	444	2,102	5,161	16,698	8,967	-	-
Households	2400	3,126	3,059	2,527	1,624	1,703	1,292	10,528	46,923	70,780	62,069	-	-
Other	2500	244	208	262	120	96	80	6,246	3,815	11,070	10,356	-	-
Total By Customer Group	2600	9,213	5,278	3,783	2,767	2,464	2,230	19,542	68,530	113,808	95,533	-	-

NC452 Ga-Segonyana - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

Description	NT Code	Budget Year 2018/19									Total	Prior year totals for chart (same period)
		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			
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	31,958	-	-	-	-	-	31,958	-
Bulk Water	0200	2,875	509	509	1,526	-	-	-	-	-	5,419	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	936	-	1,138	-	-	-	-	-	2,074	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	2,875	1,445	509	34,622	-	-	-	-	-	39,451	-

NC452 Ga-Segonyana - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:										
Local Government Equitable Share		-	159,471	159,471	35,774	140,743	140,743	-		-
Finance Management		-	141,895	141,895	35,474	137,528	137,528	-		-
		-	2,215	2,215	-	2,215	2,215	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
EPWP Incentive	3	-	1,000	1,000	300	1,000	1,000	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Municipal Infrastructure Grant (MIG)		-	14,361	14,361	-	-	-	-		-
Provincial Government:		-	1,821	1,821	811	1,621	1,621	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Sport and Recreation	4	-	1,821	1,821	811	1,621	1,621	-		-
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Other grant providers:		-	4,760	4,760	-	-	-	-		-
Mines		-	4,760	4,760	-	-	-	-		-
		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	-	166,052	166,052	36,585	142,364	142,364	-		-
Capital Transfers and Grants										
National Government:										
Municipal Infrastructure Grant (MIG)		-	94,432	102,375	46,534	116,736	116,736	-		-
Water Services Infrastructure Grant		-	48,432	38,432	19,591	52,793	52,793	-		-
		-	45,000	45,000	9,000	45,000	45,000	-		-
		-	-	-	-	-	-	-		-
Integrated National Electrification Programme		-	1,000	18,943	17,943	18,943	18,943	-		-
Provincial Government:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	-	94,432	102,375	46,534	116,736	116,736	-		-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	260,484	268,427	83,119	259,100	259,100	-		-

NC452 Ga-Segonyana - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

Description	Ref	2017/18	Budget Year 2018/19							
		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:		-	159,471	159,471	35,866	141,023	141,023	-		-
Local Government Equitable Share			141,895	141,895	35,474	137,528	137,528	-		
Finance Management			2,215	2,215	61	1,559	1,559	-		
								-		
								-		
EPWP Incentive			1,000	1,000	127	561	561	-		
Municipal Infrastructure Grant (MIG)			14,361	14,361	203	1,374	1,374	-		
Provincial Government:		-	1,821	1,821	88	726	726	-		-
								-		
								-		
Sport and Recreation			1,821	1,821	88	726	726	-		
Other transfers and grants [insert description]								-		
District Municipality:		-	-	-	-	-	-	-		-
								-		
[insert description]								-		
Other grant providers:		-	4,760	4,760	-	-	-	-		-
								-		
Mines			4,760	4,760				-		
Total operating expenditure of Transfers and Grants:		-	166,052	166,052	35,953	141,748	141,748	-		-
Capital expenditure of Transfers and Grants										
National Government:		-	94,432	102,375	16,213	92,867	92,867	-		-
Municipal Infrastructure Grant (MIG)			48,432	38,432	5,208	30,792	30,792	-		
								-		
			45,000	45,000	11,005	33,924	33,924	-		
								-		
Integrated National Electrification Programme			1,000	18,943		28,152	28,152	-		
Provincial Government:		-	-	-	-	-	-	-		-
								-		
								-		
District Municipality:		-	-	-	-	-	-	-		-
								-		
								-		
Other grant providers:		-	-	-	-	-	-	-		-
								-		
Total capital expenditure of Transfers and Grants		-	94,432	102,375	16,213	92,867	92,867	-		-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	260,484	268,427	52,167	234,616	234,616	-		-

NC452 Ga-Segonyana - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

Employee and Council	Ref	2017/18	Budget Year 2018/19							
		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		-	6,752	6,752	638	3,579	5,064	(1,485)	-29%	11,767
Pension and UIF Contributions		-	846	846	-	-	635	(635)	-100%	-
Medical Aid Contributions		-	163	163	-	-	122	(122)	-100%	-
Motor Vehicle Allowance		-	528	528	45	249	396	(147)	-37%	816
Cellphone Allowance		-	1,235	1,235	155	628	926	(298)	-32%	1,894
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		-	9,524	9,524	838	4,457	7,143	(2,686)	-38%	14,477
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
% increase	4									
Other Municipal Staff										
Basic Salaries and Wages		-	103,081	90,644	7,726	39,054	77,311	(38,257)	-49%	45,464
Pension and UIF Contributions		-	770	772	52	255	578	(323)	-56%	271
Medical Aid Contributions		-	6,080	6,204	555	2,437	4,560	(2,124)	-47%	2,732
Overtime		-	1,976	2,653	351	1,983	1,482	502	34%	2,299
Performance Bonus		-	6,183	6,183	136	1,479	4,637	(3,158)	-68%	1,928
Motor Vehicle Allowance		-	2,737	2,754	199	1,071	2,052	(982)	-48%	1,162
Cellphone Allowance		-	1,700	1,800	167	1,357	1,275	82	6%	1,587
Housing Allowances		-	3,800	3,669	270	1,336	2,850	(1,513)	-53%	1,876
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	140	-	104	-	104	#DIV/0!	138
Long service awards		-	129	144	29	82	97	(15)	-15%	71
Post-retiremer	2	-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		-	126,455	114,963	9,486	49,158	94,842	(45,683)	-48%	57,528
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality		-	135,980	124,488	10,324	53,615	101,985	(48,370)	-47%	72,005
			#DIV/0!	#DIV/0!						#DIV/0!
Unpaid salary, allowances & benefits in arrears:										
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		-	135,980	124,488	10,324	53,615	101,985	(48,370)	-47%	72,005
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF		-	126,455	114,963	9,486	49,158	94,842	(45,683)	-48%	57,528

NC452 Ga-Segonyana - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M09 March

Description	Ref	Budget Year 2018/19												2018/19 Medium Term Revenue & Expenditure Framework			
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget				
R thousands	1																
Cash Receipts By Source																	
Property rates		5,858	4,727	4,937	3,378	2,732	1,310	3,451	1,649	1,595	-	-	(29,637)	-	-	-	
Service charges - electricity revenue		8,173	7,194	6,355	7,731	6,231	7,376	9,358	7,992	6,116	-	-	(66,526)	-	-	-	
Service charges - water revenue		1,630	1,391	1,281	1,495	2,005	1,039	2,889	1,696	1,523	-	-	(14,500)	-	-	-	
Service charges - sanitation revenue		849	785	705	745	831	488	1,259	765	650	-	-	(7,076)	-	-	-	
Service charges - refuse		510	444	473	457	536	335	810	493	465	-	-	(4,523)	-	-	-	
Rental of facilities and equipment		64	41	5	70	75	96	66	75	37	-	-	(528)	-	-	-	
Interest earned - external investments		249	502	393	276	216	210	42	346	54	-	-	(2,287)	-	-	-	
Interest earned - outstanding debtors		452	455	564	533	518	550	518	522	530	-	-	(4,642)	-	-	-	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		23	10	23	19	38	66	11	42	7	-	-	(237)	-	-	-	
Licences and permits		220	172	226	111	322	240	157	259	87	-	-	(1,794)	-	-	-	
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer receipts - operating		54,869	2,465	-	-	1,261	47,185	-	-	36,585	-	-	(142,364)	-	-	-	
Other revenue		579	296	(4)	288	215	292	128	4,838	2,329	-	-	(8,961)	-	-	-	
Cash Receipts by Source		73,476	18,482	14,957	15,103	14,981	59,186	18,688	18,677	49,975	-	-	(283,524)	-	-	-	
Other Cash Flows by Source														-	-	-	
Transfer receipts - capital		40,703	-	-	14,500	-	15,000	-	-	46,534	-	-	(116,737)	-	-	-	
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		114,179	18,482	14,957	29,603	14,981	74,186	18,688	18,677	96,509	-	-	(400,261)	-	-	-	
Cash Payments by Type														-	-	-	
Employee related costs		7,800	7,472	8,839	8,646	7,146	9,418	8,997	8,548	9,296	-	-	(76,163)	-	-	-	
Remuneration of councillors		737	534	534	729	728	768	530	879	768	-	-	(6,207)	-	-	-	
Interest paid		9	9	9	9	8	1,392	308	535	802	-	-	(3,082)	-	-	-	
Bulk purchases - Electricity		10,871	12,248	12,214	6,805	7,735	7,813	7,909	7,242	7,271	-	-	(80,108)	-	-	-	
Bulk purchases - Water & Sewer		10,000	-	-	5,559	-	2,366	2,366	4,733	2,366	-	-	(27,391)	-	-	-	
Other materials		110	155	783	674	188	371	316	2,473	850	-	-	(5,920)	-	-	-	
Contracted services		2,840	1,823	3,572	4,736	2,066	3,810	3,795	3,552	1,983	-	-	(28,177)	-	-	-	
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and subsidies paid - other		1	5	2	2	1	12	-	3	2	-	-	(27)	-	-	-	
General expenses		1,152	4,126	4,176	2,101	3,572	4,198	1,973	3,391	4,767	-	-	(29,455)	-	-	-	
Cash Payments by Type		33,520	26,371	30,131	29,261	21,443	30,149	26,193	31,355	28,105	-	-	(256,530)	-	-	-	
Other Cash Flows/Payments by Type														-	-	-	
Capital assets		-	7,557	10,935	5,530	20,704	14,405	1,025	15,482	16,213	-	-	(91,851)	-	-	-	
Repayment of borrowing		16	16	16	16	17	795	16	17	17	-	-	(926)	-	-	-	
Other Cash Flows/Payments		4,720	-	1,713	1,538	-	-	-	-	-	-	-	(7,971)	-	-	-	
Total Cash Payments by Type		38,257	33,944	42,794	36,346	42,164	45,348	27,235	46,855	44,335	-	-	(357,278)	-	-	-	
NET INCREASE/(DECREASE) IN CASH HELD		75,922	(15,462)	(27,837)	(6,743)	(27,183)	28,838	(8,548)	(28,179)	52,174	-	-	(42,983)	-	-	-	
Cash/cash equivalents at the month/year beginning:		11,063	86,985	71,523	43,686	36,943	9,760	38,598	30,051	1,872	54,046	54,046	54,046	11,063	11,063	11,063	
Cash/cash equivalents at the month/year end:		86,985	71,523	43,686	36,943	9,760	38,598	30,051	1,872	54,046	54,046	54,046	11,063	11,063	11,063	11,063	

NC452 Ga-Segonyana - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

Month	2017/18	Budget Year 2018/19							
	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	-	8,348	8,348	-	-	8,348	8,348	100.0%	0%
August	-	8,348	10,075	7,795	7,795	18,423	10,628	57.7%	8%
September	-	8,348	10,105	11,490	19,285	28,529	9,243	32.4%	19%
October	-	8,348	8,804	3,260	22,546	37,333	14,787	39.6%	23%
November	-	8,348	8,804	18,020	40,566	46,137	5,571	12.1%	40%
December	-	8,348	8,804	7,678	48,244	54,941	6,698	12.2%	48%
January	-	8,348	7,153	1,747	49,991	62,094	12,103	19.5%	50%
February	-	8,348	7,153	10,567	60,558	69,247	8,689	12.5%	60%
March	-	8,348	11,526	12,890	73,448	80,773	7,325	9.1%	73%
April	-	8,348	11,526	3,920	77,368	92,298	14,931	16.2%	0
May	-	8,348	11,526	-	-	103,824	103,824	100.0%	-
June	-	8,348	11,526	-	-	115,350	115,350	100.0%	-
Total Capital expenditure	-	100,176	115,350	77,368					

NC452 Ga-Segonyana - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	1,000	18,493	-	35,919	35,919	-		-
Roads Infrastructure		-	-	-	-	-	-	-		-
<i>Attenuation</i>		-	-	-	-	-	-	-		-
Electrical Infrastructure		-	1,000	18,493	-	28,633	28,633	-		-
<i>Power Plants</i>		-	-	-	-	-	-	-		-
<i>HV Substations</i>		-	1,000	18,493	-	28,633	28,633	-		-
<i>Capital Spares</i>		-	-	-	-	-	-	-		-
Water Supply Infrastructure		-	-	-	-	7,286	7,286	-		-
<i>Bulk Mains</i>		-	-	-	-	-	-	-		-
<i>Distribution</i>		-	-	-	-	7,286	7,286	-		-
Sanitation Infrastructure		-	-	-	-	-	-	-		-
Solid Waste Infrastructure		-	-	-	-	-	-	-		-
Community Assets		-	7,559	11,159	-	3,005	3,005	-		-
Community Facilities		-	7,559	11,159	-	3,005	3,005	-		-
<i>Halls</i>		-	7,559	11,159	-	3,005	3,005	-		-
<i>Centres</i>		-	-	-	-	-	-	-		-
Investment properties		-	-	-	-	-	-	-		-
<i>Unimproved Property</i>		-	-	-	-	-	-	-		-
Other assets		-	-	-	151	849	849	-		-
Operational Buildings		-	-	-	151	849	849	-		-
<i>Depots</i>		-	-	-	-	-	-	-		-
<i>Capital Spares</i>		-	-	-	151	849	849	-		-
Housing		-	-	-	-	-	-	-		-
Intangible Assets		-	130	130	-	26	26	-		-
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		-	130	130	-	26	26	-		-
<i>Computer Software and Appl</i>		-	130	130	-	26	26	-		-
<i>Load Settlement Software Ap</i>		-	-	-	-	-	-	-		-
<i>Unspecified</i>		-	-	-	-	-	-	-		-
Computer Equipment		-	-	300	-	437	437	-		-
Computer Equipment		-	-	300	-	437	437	-		-
Furniture and Office Equipment		-	2,005	1,776	25	113	113	-		-
Furniture and Office Equipment		-	2,005	1,776	25	113	113	-		-
Machinery and Equipment		-	3,610	1,220	16	2,092	2,092	-		-
Machinery and Equipment		-	3,610	1,220	16	2,092	2,092	-		-
Transport Assets		-	-	-	-	544	544	-		-
Transport Assets		-	-	-	-	544	544	-		-
Total Capital Ex	1	-	14,304	33,078	192	42,984	42,984	-		-

