

**GA-SEGONYANA LOCAL
MUNICIPALITY**



**MONTHLY BUDGET STATEMENT
NOVEMBER 2015**



**TO: MUNICIPAL MANAGER
COUNCIL**

**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 30
NOVEMBER 2015 (MONTHLY BUDGET STATEMENT - 2015/16 FINANCIAL YEAR)**

1. PURPOSE

The purpose of this report is to submit to the Council the statement of financial performance and the implementation of the 2015/16 budget of the Ga-Segonyana Local Municipality for the period ending 30 November 2015, in line with the statutory requirements of Section 71 of the Municipal Finance Management Act 2003.

2. STRATEGIC OBJECTIVE

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

Section 71 of the MFMA requires that:

The Accounting Officer of a Municipality must no later than **10 working days** after the end of each month submit to the **Mayor of the Municipality**, and the relevant **National and Provincial treasury**, a statement in the prescribed format on the state of the municipality's budget reflecting certain particulars for that month and for the financial year up to the end of that month. For the reporting period ending 30 November 2015, ten working days reporting limit expires on the 14 December 2015.

3. REPORT FOR THE PERIOD ENDING 30 NOVEMBER 2015

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

NC452 Ga-Segonyana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

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		1,020	24,368	26,902	(2,534)	-9%	34,887
Property rates - penalties & collection charges								-		-
Service charges - electricity revenue			85,241		4,302	22,351	28,627	(6,276)	-22%	85,241
Service charges - water revenue			18,500		727	5,713	8,036	(2,323)	-29%	18,500
Service charges - sanitation revenue			11,100		947	4,714	4,773	(59)	-1%	11,100
Service charges - refuse revenue			8,500		618	3,079	2,884	195	7%	8,500
Service charges - other								-		-
Rental of facilities and equipment			1,569		87	457	661	(205)	-31%	1,569
Interest earned - external investments			1,500		227	693	498	195	39%	1,500
Interest earned - outstanding debtors			4,280		404	2,016	1,745	270	15%	4,280
Dividends received								-		-
Fines			1,805		99	609	786	(177)	-23%	1,805
Licences and permits			3,182		419	1,120	1,472	(352)	-24%	3,182
Agency services			1,872		258	770	829	(59)	-7%	1,872
Transfers recognised - operational			132,697		32,815	81,546	78,798	2,748	3%	132,697
Other revenue			17,946		2,242	14,602	8,694	5,908	68%	17,946
Gains on disposal of PPE								-		-
Total Revenue (excluding capital transfers and contributions)			323,080		44,165	162,038	164,706	(2,668)	-2%	323,080
Expenditure By Type										
Employee related costs			94,939		7,372	36,840	38,969	(2,130)	-5%	94,939
Remuneration of councillors			7,115		607	2,948	2,926	22	1%	7,115
Debt impairment			505					-		505
Depreciation & asset impairment			37,639					-		37,639
Finance charges			2,343		-	28	942	(914)	-97%	2,343
Bulk purchases			69,419		4,632	32,049	28,353	3,695	13%	69,419
Other materials								-		-
Contracted services			8,085		830	2,835	3,461	(626)	-18%	8,085
Transfers and grants			1,762		522	830	753	77	10%	1,762
Other expenditure			97,678		5,974	25,481	41,318	(15,837)	-38%	97,678
Loss on disposal of PPE								-		-
Total Expenditure			319,486		19,937	101,011	116,723	(15,712)	-13%	319,486
Surplus/(Deficit)			3,594		24,228	61,027	47,983	13,043	0	3,594
Transfers recognised - capital			98,546		8,724	36,326	36,937	(611)	(0)	98,546
Contributions recognised - capital								-		
Contributed assets								-		
Surplus/(Deficit) after capital transfers & contributions			102,140		32,952	97,353	84,920			102,140
Taxation								-		
Surplus/(Deficit) after taxation			102,140		32,952	97,353	84,920			102,140
Attributable to minorities										
Surplus/(Deficit) attributable to municipality			102,140		32,952	97,353	84,920			102,140
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year			102,140		32,952	97,353	84,920			102,140

The Major Operating Revenue variances against the budget are:

- Property rates - Unfavorable variance of R2 534mil due to less property billed for the period than budgeted
- Electricity revenue - Unfavorable variance of R6 276mil due to more electricity billed because of seasonal fluctuation.
- Water revenue - Unfavorable variance of R2 323mil
- Sanitation revenue - Unfavorable variance of R0 059mil, the performance is on target
- Refuse revenue - Favorable variance of R0 195mil, the performance is on target
- Interest earned - external investments - Favorable variance of R0 195mil for the period, the performance is on target.
- Interest earned - Outstanding debtors - Favorable variance of R0 270mil 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 205mil due to low demand
- Transfer Recognized Operational - Favorable variance of R2 748mil, 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 908mil.

The Major Operating Expenditure variances against budget are:

- Employee Related Costs - Favorable variance of R2 130mil 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 914mil due to over-projection
- Bulk Purchases -Unfavorable variance of R3 695mil due to seasonal fluctuation
- Contracted Services - Favorable variance of R0 626mil because of late submission of invoices from suppliers/ contractors.
- Other Expenditure -Favorable variance of R15 832mil 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 38.03% (R53 259mil).

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	53 259	30 054	23 205
Capital Financing				
National Government	98 546	36 326	17 054	19 272
Provincial Government				-
District Municipality				-
Other transfers and grants				-
Transfers recognised – capital	98 546	36 326	17 054	19 272
Public contributions & donations	38 000	16 788	10 000	6 788
Internally generated funds	3 845	145	3 000	(2 855)
Total Capital Funding	140 031	53 259	30 054	23 205

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

The CFS report for the period ending 30 November 2015 indicates a closing balance (cash and cash equivalents) of **R55 479 million** which comprises of the following:

- Bank balance and cash R33 044million (Main Acc)
- Bank balance and cash R22 329million (Call Acc)
- Bank balance and cash R0 008million (TTS Acc)
- Bank balance and cash R0 099million (Reservoir Acc)

Ratepayers and other reflect a year to date amount of **R71 071 million (R5 911million Favourable variance)** compared to a year to date target of **R65 160million).**

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

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

With regard to payments:

Suppliers and employee payments indicate a year to date amount of **R123 612million (R10 263million unfavourable variance)** compared to a target of **R113 349million** due to over spending during the period.

Capital payments indicate a year to date amount of **R53 259million (R11 728million unfavourable variance)** compared to a target of **R41 530million** 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 30 November 2015 amounts to R81 024mil (Government: R18 147mil, Business: R13 623mil, Households: R45 739mil and Other: R3 515mil).

4. FINANCIAL IMPLICATIONS

The report for the period ending 30 November 2015 indicates various financial risks which require monitoring:

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

As at the end of November 2015 the operating revenue (excluding capital grants) and expenditure actual represented **50.15%** and **31.62%**, respectively of the annual budget. The outcome reflects a variance of 0.83% (unfavourable) and 4.91% (favourable) respectively. However, considering the under collection of debtors, under spending on capital projects, operating expenditure, expenditure has to be restrained to ensure a positive cash flow.

5. RECOMMEND

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

- The Accounting Officer provides the Executive Mayor with the "In Year" report for November 2015; and
- In order to comply with Section 71(4) of the MFMA, the Accounting Officer ensure that this statement be submitted to National and Provincial Treasury, in both a signed document format and in electronic format.

NC452 Ga-Segonyana - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M05 November

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	-	6,105	39,884	29,793	10,090	34%	59,518
Executive and council		-	15,876	-	4,149	10,661	4,891	5,770	118%	15,876
Budget and treasury office		-	43,334	-	1,854	28,951	24,809	4,142	17%	43,334
Corporate services		-	308	-	101	271	93	178	192%	308
<i>Community and public safety</i>		-	10,779	-	1,071	3,667	3,332	336	10%	10,779
Community and social services		-	2,275	-	110	565	745	(181)	-24%	2,275
Sport and recreation		-	1,373	-	101	397	393	4	1%	1,373
Public safety		-	7,099	-	854	2,681	2,182	500	23%	7,099
Housing		-	-	-	-	-	-	-	-	-
Health		-	31	-	7	25	12	13	107%	31
<i>Economic and environmental services</i>		-	39,710	-	638	12,619	10,767	1,852	17%	39,710
Planning and development		-	16,954	-	588	8,927	5,966	2,961	50%	16,954
Road transport		-	22,756	-	49	3,692	4,801	(1,110)	-23%	22,756
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	311,620	-	45,076	140,972	99,291	41,681	42%	311,620
Electricity		-	131,169	-	17,172	55,791	42,027	13,764	33%	131,169
Water		-	120,400	-	16,708	48,537	39,768	8,769	22%	120,400
Waste water management		-	30,139	-	4,683	18,715	7,667	11,048	144%	30,139
Waste management		-	29,912	-	6,512	17,929	9,829	8,100	82%	29,912
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	-	421,626	-	52,889	197,142	143,183	53,959	38%	421,626
Expenditure - Standard										
<i>Governance and administration</i>		-	65,977	-	4,803	24,670	21,659	3,012	14%	65,977
Executive and council		-	18,740	-	1,324	7,711	6,593	1,118	17%	18,740
Budget and treasury office		-	27,390	-	2,203	10,301	8,779	1,522	17%	27,390
Corporate services		-	19,847	-	1,276	6,659	6,288	371	6%	19,847
<i>Community and public safety</i>		-	43,650	-	3,726	16,303	12,844	3,460	27%	43,650
Community and social services		-	17,709	-	1,647	6,403	4,955	1,448	29%	17,709
Sport and recreation		-	9,135	-	745	3,539	3,267	272	8%	9,135
Public safety		-	16,740	-	1,325	6,338	4,600	1,738	38%	16,740
Housing		-	-	-	-	-	-	-	-	-
Health		-	66	-	9	23	22	1	6%	66
<i>Economic and environmental services</i>		-	34,507	-	1,486	9,866	8,010	1,856	23%	34,507
Planning and development		-	13,905	-	611	4,116	3,799	317	8%	13,905
Road transport		-	20,602	-	875	5,750	4,211	1,539	37%	20,602
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	175,352	-	9,922	50,109	50,915	(806)	-2%	175,352
Electricity		-	90,871	-	5,704	36,143	33,986	2,157	6%	90,871
Water		-	61,746	-	2,761	6,417	11,182	(4,765)	-43%	61,746
Waste water management		-	5,363	-	330	2,011	1,088	923	85%	5,363
Waste management		-	17,372	-	1,127	5,537	4,659	878	19%	17,372
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	-	319,486	-	19,937	100,949	93,428	7,521	8%	319,486
Surplus/ (Deficit) for the year		-	102,140	-	32,952	96,193	49,756	46,437	93%	102,140

NC452 Ga-Segonyana - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November

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	-	4,149	10,661	4,891	5,770	118.0%	15,876
Vote 2 - BUDGET & TREASURY		-	43,334	-	1,854	28,951	24,809	4,142	16.7%	43,334
Vote 3 - CORPORATE SERVICES		-	308	-	101	271	93	178	191.7%	308
Vote 4 - PLANNING & DEVELOPMENT		-	16,954	-	588	8,927	5,966	2,961	49.6%	16,954
Vote 5 - HEALTH		-	31	-	7	25	12	13	107.5%	31
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	2,275	-	110	565	745	(181)	-24.2%	2,275
Vote 7 - PUBLIC SAFETY		-	7,099	-	854	2,681	2,182	500	22.9%	7,099
Vote 8 - WASTE WATER MANAGEMENT		-	30,139	-	4,683	18,715	7,667	11,048	144.1%	30,139
Vote 9 - ROAD TRANSPORT		-	22,756	-	49	3,692	4,801	(1,110)	-23.1%	22,756
Vote 10 - WATER		-	120,400	-	16,708	48,537	39,768	8,769	22.0%	120,400
Vote 11 - Electricity		-	131,169	-	17,172	55,791	42,027	13,764	32.8%	131,169
Vote 12 - WASTE MANAGEMENT		-	29,912	-	6,512	17,929	9,829	8,100	82.4%	29,912
Vote 13 - SPORTS & RECREATION		-	1,373	-	101	397	393	4	1.1%	1,373
Vote 14 - OTHER		-	-	-	-	-	-	-	-	-
Vote 15 - HOUSING		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	421,626	-	52,889	197,142	143,183	53,959	37.7%	421,626
Expenditure by Vote	1									
Vote 1 - EXECUTIVE & COUNCIL		-	18,740	-	1,324	7,711	6,593	1,118	17.0%	18,740
Vote 2 - BUDGET & TREASURY		-	27,390	-	2,203	10,301	8,779	1,522	17.3%	27,390
Vote 3 - CORPORATE SERVICES		-	19,847	-	1,276	6,659	6,288	371	5.9%	19,847
Vote 4 - PLANNING & DEVELOPMENT		-	13,905	-	611	4,116	3,799	317	8.3%	13,905
Vote 5 - HEALTH		-	66	-	9	23	22	1	5.8%	66
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	17,709	-	1,647	6,403	4,955	1,448	29.2%	17,709
Vote 7 - PUBLIC SAFETY		-	16,740	-	1,325	6,338	4,600	1,738	37.8%	16,740
Vote 8 - WASTE WATER MANAGEMENT		-	5,363	-	330	2,011	1,088	923	84.9%	5,363
Vote 9 - ROAD TRANSPORT		-	20,602	-	875	5,750	4,211	1,539	36.6%	20,602
Vote 10 - WATER		-	61,746	-	2,761	6,417	11,182	(4,765)	-42.6%	61,746
Vote 11 - Electricity		-	90,871	-	5,704	36,143	33,986	2,157	6.3%	90,871
Vote 12 - WASTE MANAGEMENT		-	17,372	-	1,127	5,537	4,659	878	18.8%	17,372
Vote 13 - SPORTS & RECREATION		-	9,135	-	745	3,539	3,267	272	8.3%	9,135
Vote 14 - OTHER		-	-	-	-	-	-	-	-	-
Vote 15 - HOUSING		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	319,486	-	19,937	100,949	93,428	7,521	8.1%	319,486
Surplus/ (Deficit) for the year	2	-	102,140	-	32,952	96,193	49,756	46,437	93.3%	102,140

NC452 Ga-Segonyana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

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			1,020	24,368	26,902	(2,534)	-9%	34,887
Property rates - penalties & collection charges									-		-
Service charges - electricity revenue			85,241			4,302	22,351	28,627	(6,276)	-22%	85,241
Service charges - water revenue			18,500			727	5,713	8,036	(2,323)	-29%	18,500
Service charges - sanitation revenue			11,100			947	4,714	4,773	(59)	-1%	11,100
Service charges - refuse revenue			8,500			618	3,079	2,884	195	7%	8,500
Service charges - other									-		-
Rental of facilities and equipment			1,569			87	457	661	(205)	-31%	1,569
Interest earned - external investments			1,500			227	693	498	195	39%	1,500
Interest earned - outstanding debtors			4,280			404	2,016	1,745	270	15%	4,280
Dividends received									-		-
Fines			1,805			99	609	786	(177)	-23%	1,805
Licences and permits			3,182			419	1,120	1,472	(352)	-24%	3,182
Agency services			1,872			258	770	829	(59)	-7%	1,872
Transfers recognised - operational			132,697			32,815	81,546	78,798	2,748	3%	132,697
Other revenue			17,946			2,242	14,602	8,694	5,908	68%	17,946
Gains on disposal of PPE									-		-
Total Revenue (excluding capital transfers and contributions)			-			44,165	162,038	164,706	(2,668)	-2%	323,080
Expenditure By Type											
Employee related costs			94,939			7,372	36,840	38,969	(2,130)	-5%	94,939
Remuneration of councillors			7,115			607	2,948	2,926	22	1%	7,115
Debt impairment			505						-		505
Depreciation & asset impairment			37,639						-		37,639
Finance charges			2,343			-	28	942	(914)	-97%	2,343
Bulk purchases			69,419			4,632	32,049	28,353	3,695	13%	69,419
Other materials									-		-
Contracted services			8,085			830	2,835	3,461	(626)	-18%	8,085
Transfers and grants			1,762			522	830	753	77	10%	1,762
Other expenditure			97,678			5,974	25,481	41,318	(15,837)	-38%	97,678
Loss on disposal of PPE									-		-
Total Expenditure			-			19,937	101,011	116,723	(15,712)	-13%	319,486
Surplus/(Deficit)			-			24,228	61,027	47,983	13,043	0	3,594
Transfers recognised - capital			98,546			8,724	36,326	36,937	(611)	(0)	98,546
Contributions recognised - capital									-		-
Contributed assets									-		-
Surplus/(Deficit) after capital transfers & contributions			-			32,952	97,353	84,920			102,140
Taxation									-		-
Surplus/(Deficit) after taxation			-			32,952	97,353	84,920			102,140
Attributable to minorities											
Surplus/(Deficit) attributable to municipality			-			32,952	97,353	84,920			102,140
Share of surplus/ (deficit) of associate											
Surplus/ (Deficit) for the year			-			32,952	97,353	84,920			102,140

NC452 Ga-Segonyana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M05 November

Vote Description	Ref	Budget Year 2015/16								
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - BUDGET & TREASURY		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - PLANNING & DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 5 - HEALTH		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-
Vote 8 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 9 - ROAD TRANSPORT		-	-	-	-	-	-	-	-	-
Vote 10 - WATER		-	-	-	-	-	-	-	-	-
Vote 11 - Electricity		-	-	-	-	-	-	-	-	-
Vote 12 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 13 - SPORTS & RECREATION		-	-	-	-	-	-	-	-	-
Vote 14 - OTHER		-	-	-	-	-	-	-	-	-
Vote 15 - HOUSING		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE & COUNCIL		-	80	-	-	-	-	-	-	80
Vote 2 - BUDGET & TREASURY		-	525	-	12	38	250	(212)	-85%	525
Vote 3 - CORPORATE SERVICES		-	345	-	70	70	125	(55)	-44%	345
Vote 4 - PLANNING & DEVELOPMENT		-	3,010	-	153	755	1,504	(750)	-50%	3,010
Vote 5 - HEALTH		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	265	-	26	37	-	37	#DIV/0!	265
Vote 7 - PUBLIC SAFETY		-	375	-	-	-	375	(375)	-100%	375
Vote 8 - WASTE WATER MANAGEMENT		-	9,407	-	1,222	8,903	1,965	6,939	353%	9,407
Vote 9 - ROAD TRANSPORT		-	31,881	-	1,154	10,186	6,859	3,328	49%	31,881
Vote 10 - WATER		-	90,303	-	15,296	33,269	18,556	14,713	79%	90,303
Vote 11 - Electricity		-	3,210	-	-	-	210	(210)	-100%	3,210
Vote 12 - WASTE MANAGEMENT		-	210	-	-	-	210	(210)	-100%	210
Vote 13 - SPORTS & RECREATION		-	420	-	-	-	-	-	-	420
Vote 14 - OTHER		-	-	-	-	-	-	-	-	-
Vote 15 - HOUSING		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	140,031	-	17,933	53,259	30,054	23,205	77%	140,031
Total Capital Expenditure		-	140,031	-	17,933	53,259	30,054	23,205	77%	140,031
Capital Expenditure - Standard Classification										
Governance and administration		-	950	-	82	107	375	(268)	-71%	950
Executive and council		-	80	-	-	-	-	-	-	80
Budget and treasury office		-	525	-	12	38	250	(212)	-85%	525
Corporate services		-	345	-	70	70	125	(55)	-44%	345
Community and public safety		-	1,060	-	26	37	375	(338)	-90%	1,060
Community and social services		-	265	-	26	37	-	37	#DIV/0!	265
Sport and recreation		-	420	-	-	-	-	-	-	420
Public safety		-	375	-	-	-	375	(375)	-100%	375
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	34,891	-	1,307	10,941	8,363	2,578	31%	34,891
Planning and development		-	3,010	-	153	755	1,504	(750)	-50%	3,010
Road transport		-	31,881	-	1,154	10,186	6,859	3,328	49%	31,881
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	103,130	-	16,518	42,173	20,941	21,232	101%	103,130
Electricity		-	3,210	-	-	-	210	(210)	-100%	3,210
Water		-	90,303	-	15,296	33,269	18,556	14,713	79%	90,303
Waste water management		-	9,407	-	1,222	8,903	1,965	6,939	353%	9,407
Waste management		-	210	-	-	-	210	(210)	-100%	210
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	-	140,031	-	17,933	53,259	30,054	23,205	77%	140,031
Funded by:										
National Government		-	98,546	-	8,724	36,326	17,054	19,272	113%	98,546
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	98,546	-	8,724	36,326	17,054	19,272	113%	98,546
Public contributions & donations	5	-	38,000	-	9,101	16,788	10,000	6,788	68%	38,000
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	3,485	-	108	145	3,000	(2,855)	-95%	3,485
Total Capital Funding		-	140,031	-	17,933	53,259	30,054	23,205	77%	140,031

References

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

NC452 Ga-Segonyana - Table C6 Monthly Budget Statement - Financial Position - M05 November

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		55,479	5,493	
Call investment deposits			-			-	
Consumer debtors			28,832		81,024	28,832	
Other debtors			4,031		1,680	4,031	
Current portion of long-term receivables			271		113	271	
Inventory			3,011		1,255	3,011	
Total current assets			-	41,639	-	139,551	41,639
Non current assets							
Long-term receivables			241		100	241	
Investments						-	
Investment property			661		661	661	
Investments in Associate						-	
Property, plant and equipment			1,171,784		53,259	1,171,784	
Agricultural						-	
Biological assets						-	
Intangible assets			858		858	858	
Other non-current assets			1,686		1,686	1,686	
Total non current assets			-	1,175,229	-	56,564	1,175,229
TOTAL ASSETS			-	1,216,868	-	196,115	1,216,868
LIABILITIES							
Current liabilities							
Bank overdraft							
Borrowing			2,313		964	2,313	
Consumer deposits			2,804		1,168	2,804	
Trade and other payables			18,245		38,554	18,245	
Provisions			1,075		448	1,075	
Total current liabilities			-	24,436	-	41,134	24,436
Non current liabilities							
Borrowing			25,782		10,743	25,782	
Provisions			-				
Total non current liabilities			-	25,782	-	10,743	25,782
TOTAL LIABILITIES			-	50,219	-	51,876	50,219
NET ASSETS	2		-	1,166,649	-	144,238	1,166,649
COMMUNITY WEALTH/EQUITY							
Accumulated Surplus/(Deficit)				1,166,649		144,238	1,166,649
Reserves							
TOTAL COMMUNITY WEALTH/EQUITY	2		-	1,166,649	-	144,238	1,166,649

NC452 Ga-Segonyana - Table C7 Monthly Budget Statement - Cash Flow - M05 November

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		14,723	71,071	65,160	5,911	9%	142,408	
Government - operating			132,697		31,403	94,145	97,719	(3,574)	-4%	132,697	
Government - capital			98,546		1,500	64,074	60,031	4,043	7%	98,546	
Interest			5,202		631	2,709	1,943	766	39%	5,202	
Dividends								-			
Payments											
Suppliers and employees			(277,236)		(19,415)	(123,612)	(113,349)	10,263	-9%	(277,236)	
Finance charges			(2,343)		-	(19)	(942)	(923)	98%	(2,343)	
Transfers and Grants			(1,762)		(522)	(830)	(753)	77	-10%	(1,762)	
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	97,512	-	28,320	107,538	109,809	2,272	2%	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)		(17,933)	(53,259)	(41,530)	11,728	-28%	(90,908)	
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(90,908)	-	(17,933)	(53,259)	(41,530)	11,728	-28%	(90,908)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans								-			
Borrowing long term/refinancing								-			
Increase (decrease) in consumer deposits								-			
Payments											
Repayment of borrowing			(2,416)		(34)	(105)	(67)	38	-56%	(2,416)	
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	(2,416)	-	(34)	(105)	(67)	38	-56%	(2,416)
NET INCREASE/ (DECREASE) IN CASH HELD			-	4,188	-	10,354	54,174	68,212			4,188
Cash/cash equivalents at beginning:			1,305				1,305				1,305
Cash/cash equivalents at month/year end:			5,493				55,479	69,517			5,493

ANNEXURE B

Main Tables

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

Consolidated Monthly Budget Statements

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

Supporting Tables

SC1
SC3
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SC13a
SC13b
SC13c
SC13d

Material variance explanations

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

NC452 Ga-Segonyana - Supporting Table SC1 Material variance explanations - M05 November

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Property rates	(2,534)	Less property billed for the period than budgeted	
	Property rates - penalties & collection charges	-		
	Service charges - electricity revenue	(6,276)	More water billed	
	Service charges - water revenue	(2,323)	More electricity billed (seasonal Fluctuation)	
	Service charges - sanitation revenue	(59)	On Target	
	Service charges - refuse revenue	195	On Target	
	Service charges - other	-		
	Rental of facilities and equipment	(205)	Low Demand	
	Interest earned - external investments	195	On Target	
	Interest earned - outstanding debtors	270	Increase in debtors arrers resulting in higher interest earned on the line item	
	Dividends received	-		
	Fines	(177)		
	Licences and permits	(352)		
	Agency services	(59)		
	Transfers recognised - operational	2,748	Non- alignment of projections on the national treasury payment schedule	
	Other revenue	5,908		
	Gains on disposal of PPE			
2	Expenditure By Type			
	Employee related costs	(1,591)	Less Overtime worked during worked.	
	Remuneration of councillors	(13)		
	Debt impairment	-	Only accounted for at year-end	
	Depreciation & asset impairment	-	Only accounted for at year-end	
	Finance charges	(670)	Over Projection	
	Bulk purchases	3,204	Seasonal Fluctuation	
	Other materials	-		
	Contracted services	(721)	Late Invoice from th Suppliers	
	Transfers and grants	(218)		
	Other expenditure	(15,013)	Non-cash items only accounted for when finalizing the AFS	
	Loss on disposal of PPE			
3	Capital Expenditure			
4	Financial Position			
5	Cash Flow			
6	Measureable performance			
7	Municipal Entities			

52 Ga-Segonyana - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

Description		Budget Year 2015/16											Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy		
		NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days				
Debtors Age Analysis By Income Source																
	1200 Trade and Other Receivables from Exchange Transactions - Water	1,910	525	306	347	200	195	737	1,106	5,325	2,584					
	1300 Trade and Other Receivables from Exchange Transactions - Electricity	4,296	1,047	603	561	249	233	792	1,306	9,088	3,141					
	1400 Receivables from Non-exchange Transactions - Property Rates	1,032	456	313	260	12,871	123	810	15,657	31,522	29,720					
	1500 Receivables from Exchange Transactions - Waste Water Management	866	517	411	308	263	228	956	8,795	12,344	10,550					
	1600 Receivables from Exchange Transactions - Waste Management	510	296	233	202	172	153	633	5,611	7,810	6,771					
	1700 Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-					
	1810 Interest on Arrear Debtor Accounts	356	367	357	289	279	267	1,244	3,416	6,575	5,494					
	1820 Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-					
	1900 Other	851	28	273	197	109	141	3,413	3,350	8,361	7,210					
	By Income Source	9,822	3,237	2,496	2,162	14,144	1,339	8,586	39,240	81,024	65,470					
	15 - totals only															
Debtors Age Analysis By Customer Group																
	2200 Managers of State	540	370	322	192	7,646	92	3,959	5,025	18,147	16,915					
	2300 Commercial	5,556	980	606	527	1,114	209	314	4,317	13,623	6,481					
	2400 Households	3,444	1,778	1,385	1,290	4,621	927	3,938	28,357	45,739	39,132					
	2500 Other	283	109	182	154	763	110	375	1,541	3,515	2,942					
	By Customer Group	9,822	3,237	2,496	2,162	14,144	1,339	8,586	39,240	81,024	65,470					

NC452 Ga-Segonyana - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November

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	-	30,432	92,194	92,194	-		-
Local Government Equitable Share			109,444		30,117	75,719	75,719	-		
Finance Management			1,675		-	1,675	1,675	-		
Municipal Systems Improvement			940		-	940	940	-		
Water Services Operating Subsidy			17,500		-	13,125	13,125	-		
EPWP Incentive			1,050		315	735	735	-		
Other transfers and grants [insert description]	3							-		
Provincial Government:		-	2,088	-	971	971	971	-		-
Sport and Recreation			2,088		971	971	971	-		
Other transfers and grants [insert description]	4							-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	-	-	1,520	539	981	181.9%	-
ACIP WATER								-		
Blue Drop nd Green Drop										
Housing					-	1,520	539			
200 Rural Housing										
Kuruman Reservoir										
Kgotsopula Nala										
Total Operating Transfers and Grants	5	-	132,697	-	31,403	94,685	93,704	981	1.0%	-
Capital Transfers and Grants										
National Government:		-	98,546	-	1,500	64,074	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			5,673	5,673			
Intergrated Nationa Electrification Programme			3,000		1,500	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	-	1,500	64,074	43,283	20,791	48.0%	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	231,243	-	32,903	158,759	136,987	21,772	15.9%	-

NC452 Ga-Segonyana - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

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	-	32,740	81,090	80,678	412	0.5%	-
Local Government Equitable Share			109,444		30,117	75,719	75,719	-		
Finance Management			1,675		61	987	987	-		
Municipal Systems Improvement			940		38	326	326	-		
Water Services Operating Subsidy			17,500		2,524	3,641	3,641	-		
EPWP Incentive			1,050		-	416	4	412	9673.5%	
Other transfers and grants [insert description]								-		
Provincial Government:		-	2,088	-	75	456	456	-		-
Sport and Recreation			2,088		75	456	456	-		
Other transfers and grants [insert description]								-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	-	1,119	2,380	2,380	-		-
Housing					1,119	2,380	2,380	-		
ACIP WATER								-		
Total operating expenditure of Transfers and Grants:		-	132,697	-	33,934	83,926	83,514	412	0.5%	-
Capital expenditure of Transfers and Grants										
National Government:		-	98,546	-	8,677	36,279	21,953	14,326	65.3%	-
Municipal Infrastructure Grant (MIG)			52,195		4,923	26,802	12,476	14,326	114.8%	
Regional Bulk Infrastructure			15,638		1,589	5,673	5,673	-		
Intergrated Nationa Electrification Programme			3,000					-		
Municipal Water Infrastructure Grant			27,713		2,165	3,804	3,804	-		
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		-	98,546	-	8,677	36,279	21,953	14,326	65.3%	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	231,243	-	42,611	120,205	105,467	14,738	14.0%	-

NC452 Ga-Segonyana - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November

Summary of Employee and Councillor remuneration	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			4,609		399	1,529	768	760	99%	
Pension and UIF Contributions			569		47	237	95	142	150%	
Medical Aid Contributions					-	-	-	-		
Motor Vehicle Allowance			1,302		109	543	217	326	150%	
Cellphone Allowance			635		53	265	106	159	150%	
Housing Allowances										
Other benefits and allowances										
Sub Total - Councillors			7,115		607	2,573	1,186	1,387	117%	
% increase	4		#DIV/0!							
Senior Managers of the Municipality										
Basic Salaries and Wages			3,820		318	1,592	637	955	150%	
Pension and UIF Contributions			262		22	109	44	66	150%	
Medical Aid Contributions			197		16	82	33	49	150%	
Overtime					-	-	-	-		
Performance Bonus					-	-	-	-		
Motor Vehicle Allowance			743		62	310	124	186	150%	
Cellphone Allowance			69		6	29	12	17	150%	
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Senior Managers of Municipality			5,091		424	2,121	849	1,273	150%	
% increase	4		#DIV/0!							
Other Municipal Staff										
Basic Salaries and Wages			58,705		4,456	22,984	4,213	18,770	445%	
Pension and UIF Contributions			10,537		764	3,597	1,367	2,229	163%	
Medical Aid Contributions			4,182		331	1,627	639	988	155%	
Overtime			1,968		483	1,913	567	1,346	238%	
Performance Bonus										
Motor Vehicle Allowance			1,958		167	896	351	545	155%	
Cellphone Allowance			215		18	84	41	43	105%	
Housing Allowances			2,985		232	1,099	427	672	157%	
Other benefits and allowances			7,976		465	3,192	862	2,330	270%	
Payments in lieu of leave			1,205							
Long service awards			116		11	65	42	23	54%	
Post-retirement benefit obligations										
Sub Total - Other Municipal Staff			89,848		6,947	35,455	8,508	26,947	317%	
% increase	4		#DIV/0!							
Total Parent Municipality			102,055		7,979	40,149	10,543	29,607	281%	
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Board Members of Entities										
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Senior Managers of Entities										
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Other Staff of Entities										
% increase	4									
Total Municipal Entities										
TOTAL SALARY, ALLOWANCES & BENEFITS			102,055		7,979	40,149	10,543	29,607	281%	
% increase	4		#DIV/0!							
TOTAL MANAGERS AND STAFF			94,939		7,372	37,576	9,357	28,220	302%	

NC452 Ga-Segonyana - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November

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				60,338	-		
January		14,469				74,807	-		
February		9,891				84,698	-		
March		7,865				92,562	-		
April		11,429				103,992	-		
May		7,840				111,832	-		
June		28,199				140,031	-		
Total Capital expenditure	-	140,031	-	53,259					

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

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

Muncde to your own municipal code (e.g.: G1411) and Year End (copy) to Financial Year End (e.g.: 2005 for year 2004/2005)

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

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

Month	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	5,257,169	0	0	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	0	0	0	0	0	0	0
3030	1,048,758	712,933	1,133,652	1,166,428	1,334,617	0	0	0	0	0	0	0
3040	637,272	439,410	810,304	742,998	917,217	0	0	0	0	0	0	0
3050	384,443	294,813	433,922	450,423	499,027	0	0	0	0	0	0	0
3070	0	0	0	0	0	0	0	0	0	0	0	0
3080	101,183	82,248	99,379	86,610	87,094	0	0	0	0	0	0	0
3090	32,980	220,537	117,076	95,968	226,748	0	0	0	0	0	0	0
3100	369,830	360,501	436,826	424,193	404,167	0	0	0	0	0	0	0
3110	0	0	0	0	0	0	0	0	0	0	0	0
3120	577,367	86,276	-219,973	66,630	98,963	0	0	0	0	0	0	0
3130	126,440	192,752	142,325	240,091	418,723	0	0	0	0	0	0	0
3140	84,325	155,468	115,364	157,111	257,674	0	0	0	0	0	0	0
3150	52,582,000	420,000	683,867	8,750,000	31,403,000	0	0	0	0	0	0	0
3160	6,342,837	6,554,611	293,185	5,825,010	0	0	0	0	0	0	0	0
3170	86,045,749	15,257,812	14,508,423	25,356,004	46,756,721	0	0	0	0	0	0	0
3180	0	0	0	0	0	0	0	0	0	0	0	0
3190	22,263,000	1,378,562	4,294,617	34,648,000	1,500,000	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	86,298,749	16,636,374	18,803,040	60,004,004	46,256,721	0	0	0	0	0	0	0
4000	6,713,781	6,924,549	8,040,966	7,788,662	7,371,663	0	0	0	0	0	0	0
4010	584,026	584,026	583,995	588,522	607,390	0	0	0	0	0	0	0
4020	0	9,440	9,089	0	0	0	0	0	0	0	0	0
4030	0	0	0	0	0	0	0	0	0	0	0	0
4040	9,487	0	0	0	0	0	0	0	0	0	0	0
4050	6,541,079	8,265,100	8,010,515	4,600,110	4,631,722	0	0	0	0	0	0	0
4060	0	0	0	0	0	0	0	0	0	0	0	0
4070	0	0	0	0	0	0	0	0	0	0	0	0
4080	449,414	449,414	1,070,027	36,321	829,933	0	0	0	0	0	0	0
4090	0	0	0	308,733	521,695	0	0	0	0	0	0	0
4100	2,435,035	6,376,490	5,395,640	5,300,100	5,974,160	0	0	0	0	0	0	0
4110	16,732,822	22,609,019	23,110,232	18,622,448	19,936,563	0	0	0	0	0	0	0
4120	5,605,882	8,828,347	11,063,658	9,828,040	17,932,701	0	0	0	0	0	0	0
4130	13,722	9,439	14,210	33,705	33,705	0	0	0	0	0	0	0
4140	17,941,355	31,446,805	39,696,959	28,484,193	37,902,969	0	0	0	0	0	0	0
4150	40,253,781	-14,810,431	-20,893,919	31,519,811	10,353,752	0	0	0	0	0	0	0
4160	48,004,968	49,310,267	34,499,836	13,605,917	45,125,728	0	0	0	0	0	0	0
4170	1,305,299	34,499,836	13,605,917	45,125,728	55,479,480	55,479,480	55,479,480	55,479,480	55,479,480	55,479,480	55,479,480	55,479,480
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

YB Jann 07/12/15

MAM

Bank Statements

? HELP

Wed, Dec 2, 2015 at 12:23:01 PM

Group	Operator Number	Account	Branch	Start Date	Entry Number	Event Number	Date	Description	Site	Amount	Balance
	20808							GA-SEGONYANA MUNISIPALITEIT			
	021							MUNICIPALITY GA-SEGONYANA			
	4052183325										151130
	KURUMAN*										
	151130							End Date			
	0 To 0										
<input checked="" type="radio"/>	00			151130				BALANCE B/FORWARD		0.00	32142159.23
<input type="radio"/>	352586			151130				ACB CREDIT BASV11 NC: ROADS000616336	SETTLEMENT	821655.45	32963814.68
<input type="radio"/>	352587			151130				STOP ORDER FROM ABSA BANK em whitehead	SETTLEMENT	369.20	32964183.88
<input type="radio"/>	352588			151130				ACB CREDIT ABSA BANK 0000828759	SETTLEMENT	500.00	32964683.88
<input type="radio"/>	352593			151130				CREDIT TRANSFER 8600302X	CASHFOCUS	309.05	32964992.93
<input type="radio"/>	352594			151130				CREDIT TRANSFER 8904875X	CASHFOCUS	1417.71	32966410.64
<input type="radio"/>	352595			151130				CREDIT TRANSFER 0737749X	CASHFOCUS	2139.71	32968550.35
<input type="radio"/>	352596			151130				CASH DEP BRANCH 00000638954	KURUMAN	17103.50	32985653.85
<input type="radio"/>	352600			151130				IMMEDIATE TRF CR FIRSTRAND 0001037197	SETTLEMENT	6000.00	32991653.85
<input type="radio"/>	352601			151130				CASH DEP BRANCH 0000025656	KURUMAN	828.90	32992482.75
<input type="radio"/>	352602			151130				CASH DEP BRANCH 0000025657	KURUMAN	3490.00	32995972.75
<input type="radio"/>	352603			151130				CASH DEP BRANCH 0000025828	KURUMAN	6981.40	33002954.15
<input type="radio"/>	352604			151130				MIXED DEP BRANCH 0000025827 CASH: 7 224 40	KURUMAN	8728.40	33011682.55
<input type="radio"/>	352605			151130				CASH DEP BRANCH 0000000144	KURUMAN	3720.00	33015402.55
<input type="radio"/>	352606			151130				CHEQUE DEPOSIT 0003500019	KURUMAN	20000.00	33035402.55
<input type="radio"/>	352607			151130				CASH DEP BRANCH 0000025726	KURUMAN	650.00	33036052.55
<input type="radio"/>	352608			151130				CASH DEP BRANCH 0000025725	KURUMAN	448.00	33036500.55
<input type="radio"/>	352609			151130				CASH DEP BRANCH 0000025724	KURUMAN	1344.00	33037844.55
<input type="radio"/>	352610			151130				CASH DEP BRANCH 0000025723	KURUMAN	672.00	33038516.55
<input type="radio"/>	352621			151130				IBANK PAYMENT FROM ABSA BANK 935105	SETTLEMENT	126.07	33038642.62
<input type="radio"/>	352622			151130				IMMEDIATE TRF CR FIRSTRAND 0001240340	SETTLEMENT	976.16	33039618.78
<input type="radio"/>	352623			151130				ACB CREDIT ABSA BANK 0008600887	SETTLEMENT	196.44	33039815.22

RSS 479 480

<input type="radio"/>	352624	151130	ACB CREDIT ABSA BANK 0008500216	SETTLEMENT	457.69	33040272.91
<input type="radio"/>	352625	151130	ACB CREDIT ABSA BANK 0003109597	SETTLEMENT	200.00	33040472.91
<input type="radio"/>	352626	151130	ACB CREDIT ABSA BANK 0008301744	SETTLEMENT	391.29	33040864.20
<input type="radio"/>	352627	151130	ACB CREDIT ABSA BANK 0000830187	SETTLEMENT	560.04	33041424.24
<input type="radio"/>	352628	151130	ACB CREDIT ABSA BANK 0008901201	SETTLEMENT	853.58	33042277.82
<input type="radio"/>	352629	151130	ACB CREDIT ABSA BANK 0003011134	SETTLEMENT	500.00	33042777.82
<input type="radio"/>	352630	151130	ACB CREDIT ABSA BANK 0000931950	SETTLEMENT	871.01	33043648.83

Bank Statements

? HELP

Wed, Dec 2, 2015 at 12:24:37 PM

Group 20808
 Operator Number 021
 Account 9264748829
 Branch NORTHERN CAPE PROVINCIAL BNKG
 Start Date 151130
 Entry Number 0 To 0

GA-SEGONYANA MUNISIPALITEIT
 GA-SEGONYANA MUNICIPALITY
 End Date 151130

Event Number	Date	Description	Site	Amount	Balance
<input checked="" type="radio"/> 00	151130	BALANCE B/FORWARD		0.00	22175107.34
<input type="radio"/> 223	151130	CREDIT INTEREST	PUBSECNC	153668.03	22328775.37

Bank Statements

[?](#) HELP

Wed, Dec 2, 2015 at 12:24:09 PM

Group **20808**
 Operator Number **021**
 Account **4080444513**
 Branch **KURUMAN***
 Start Date **151130**
 Entry Number **0 To 0**

GA-SEGONYANA MUNISIPALITEIT
T/A GA-SEGONYANA MUNICIPALITY
 End Date **151130**

Event Number	Date	Description	Site	Amount	Balance
<input checked="" type="radio"/> 00	151130	BALANCE B/FORWARD		0.00	98859.87

Proceed

Previous

View

Cancel

Bank Statements

? HELP

Wed, Dec 2, 2015 at 12:23:39 PM

GA-SEGONYANA MUNISIPALITEIT

KAMARA PROJECT

End Date 151130

Group 20808

Operator Number 021

Account 4060204391

Branch NORTHERN CAPE PROVINCIAL BNKG

Start Date 151130

Entry Number 0 To 0

Event Number	Date	Description	Site	Amount	Balance
<input checked="" type="radio"/> 00	151130	BALANCE B/FORWARD		0.00	8326.13
<input type="radio"/> 107400	151130	ACB DEBIT:EXTERNAL CELEBRITIE86178133 SAGEPAY	SETTLEMENT	-130.00	8196.13

Proceed Previous View Cancel

AD - AGE ANALYSIS OF DEBTORS (All values in Rand)

Save File as: Muncde_AD_ccy_Mrn.XLS (e.g.: G1411_AD_2005_M10)

Change Year End (ccy) to Financial Year End (e.g.: 2005 for year 2004/2005) and Month End (Mm) to Active Month (M01=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	Detail	Item	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Year	Over 1 Year	Total	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.O Council Policy
2016	M05	NC452	Debtors Age Analysis By Income Source	1100	1,909,861	525,025	305,759	346,697	199,721	194,558	736,652	1,106,332	5,324,506	0	0
			Trades and Other Receivables from Exchange Transactions - Water	1200	4,296,363	1,047,230	603,229	560,971	249,138	232,519	792,472	1,305,622	9,087,544	0	0
			Receivables from Non-exchange Transactions - Electricity	1300	1,032,424	485,849	313,332	289,515	12,871,053	122,750	810,247	15,656,765	31,521,935	0	0
			Receivables from Exchange Transactions - Property Rates	1400	866,381	517,015	410,565	307,908	263,276	228,110	956,016	8,794,543	12,343,714	0	0
			Receivables from Exchange Transactions - Waste Water Management	1500	510,129	296,045	232,603	201,963	172,258	153,280	633,141	5,610,805	7,810,424	0	0
			Receivables from Exchange Transactions - Property Rental Debtors	1600	0	0	0	0	0	0	0	0	0	0	0
			Interest on Arrear Debtor Accounts	1700	355,973	367,299	357,300	288,613	279,073	286,534	1,244,146	3,416,014	6,574,552	0	0
			Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	1810	0	0	0	0	0	0	0	0	0	0	0
			Other	1900	850,768	28,091	272,652	196,888	109,214	140,823	3,413,317	3,349,749	8,361,952	0	0
			Total By Income Source	2000	9,821,599	3,236,555	2,495,660	2,162,265	14,143,733	1,338,574	8,595,691	39,239,630	81,024,127	0	0
			Debtors Age Analysis By Customer Group	2100	539,730	370,482	322,343	192,173	7,646,272	92,167	3,959,101	5,025,060	18,147,348	0	0
			Organs of State	2200	5,555,650	979,843	605,939	526,773	1,114,217	209,463	373,952	4,317,072	13,622,929	0	0
			Commercial	2300	3,443,565	1,777,611	1,365,078	1,293,766	4,620,540	926,771	3,998,100	28,357,052	45,738,513	0	0
			Households	2400	282,624	108,619	182,320	153,653	762,704	110,153	374,738	1,540,626	3,616,337	0	0
			Other	2500	9,521,599	3,236,555	2,495,660	2,162,265	14,143,733	1,338,574	8,595,691	39,239,630	81,024,127	0	0
			Total By Customer Group	2600											

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

W. J. Jam
07/12/15

AC : AGE ANALYSIS OF CREDITORS (All values in Rand)

Save File as: Muncde_AC_copy_Mm.XLS (e.g.: G1411.AC_2005_M10)
 Change Year End (copy) to Financial Year End (e.g.: 2005 for year 2004/2005) and Month End (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	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	M05	NC462	Bulk Electricity	0	0	0	0	0	0	0	0	0
			Bulk Water	0	0	0	0	0	0	0	0	0
			PAYE deductions	0	0	0	0	0	0	0	0	0
			VAT (output less input)	0	0	0	0	0	0	0	0	0
			Pensions / Retirement deductions	0	0	0	0	0	0	0	0	0
			Loan repayments	0	0	0	0	0	0	0	0	0
			Trade Creditors	0	0	0	0	0	0	0	0	0
			Auditor General	0	0	0	0	0	0	0	0	0
			Other	0	0	0	0	0	0	375	0	375
			1000 Total	0	0	0	0	0	0	375	0	375
			TP01 Top 1 Creditor	0	0	0	0	0	0	0	0	0
			TP02 Top 2 Creditor	0	0	0	0	0	0	0	0	0
			TP03 Top 3 Creditor	0	0	0	0	0	0	0	0	0
			TP04 Top 4 Creditor	0	0	0	0	0	0	0	0	0
			TP05 Top 5 Creditor	0	0	0	0	0	0	0	0	0
			TP06 Top 6 Creditor	0	0	0	0	0	0	0	0	0
			TP07 Top 7 Creditor	0	0	0	0	0	0	0	0	0
			TP08 Top 8 Creditor	0	0	0	0	0	0	0	0	0
			TP09 Top 9 Creditor	0	0	0	0	0	0	0	0	0
			TP10 Top 10 Creditor	0	0	0	0	0	0	0	0	0
			TOT Total	0	0	0	0	0	0	0	0	0

Handwritten signature
 07/12/15

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
PERATING REVENUE										
Property Rates	0	1,115,527	0	1,115,527	0	0	0	0	0	0
Penalties And Collection Charges	0	0	0	0	0	0	0	0	0	0
Service Charges	0	0	0	0	0	0	0	0	0	0
Grant Of Facilities And Equipment	0	226,748	0	226,748	0	23,781	0	0	0	23,781
Interest Earned - External Investments	0	404,167	0	404,167	0	0	0	0	0	0
Interest Earned - Outstanding Debtors	0	0	0	0	0	0	0	0	0	0
Dividends Received	0	0	0	0	203	0	89,750	0	0	89,953
Fines	0	6,067	0	6,067	0	0	412,656	0	0	412,656
Agency Services	4,149,275	179,688	40,741	4,369,684	105,527	60,685	76,360	5,850	248,422	257,674
Transfers Recognised - Capital	0	0	0	0	0	0	0	0	0	0
Transfer Revenue	0	17,484	80,257	77,741	4,196	16,223	8,297	973	29,689	29,689
Gain On Disposal Of Property, Plant & Equipment	4,149,275	1,949,661	100,988	6,199,934	109,926	100,669	853,737	6,823	1,071,175	1,071,175
Operating Revenue Generated	0	95,293	0	95,293	0	0	0	0	0	0
Loss Revenue Foregone	4,149,275	1,854,368	100,998	6,104,641	109,926	100,669	853,737	6,823	1,071,175	1,071,175
INTERNAL TRANSFERS - (must net out with corresp. items under)										
Interest Received - Internal Loans	0	0	0	0	0	0	0	0	0	0
Internal Recoveries (Activity Based Costing Etc)	0	0	0	0	0	0	0	0	0	0
Dividends Received - Internal (From Municipal Entities)	0	0	0	0	0	0	0	0	0	0
Capital Indirect Operating Revenue	4,149,275	1,854,368	100,998	6,104,641	109,926	100,669	853,737	6,823	1,071,175	1,071,175
PERATING EXPENDITURE										
Employee Related Costs - Wages & Salaries	201,646	799,024	632,605	1,633,275	463,128	486,901	686,809	0	0	1,666,838
Employee Related Costs - Social Contributions	81,924	401,728	285,775	769,427	237,473	185,011	342,470	0	0	814,954
Less Employee Costs Capitalised	0	0	0	0	0	0	0	0	0	0
Less Employee Costs Allocated To Other Operating Items	607,390	0	0	607,390	0	0	0	0	0	0
Remuneration Of Councillors	0	0	0	0	0	0	0	0	0	0
Debt Impairment	0	0	0	0	0	0	0	0	0	0
Collection Costs	0	0	0	0	0	0	0	0	0	0
Depreciation and Asset Impairment	0	0	0	0	0	0	0	0	0	0
Interest Expenses - External Borrowings	0	0	0	0	0	0	0	0	0	0
Interest Expenses - External Borrowings (Gammap To Remove)	0	0	0	0	0	0	0	0	0	0
Redemption Payments - External Borrowings (Gammap To Remove)	0	0	0	0	0	0	0	0	0	0
Bank Purchases	0	0	0	0	0	0	0	0	0	0
Other Materials	0	0	0	0	0	0	0	0	0	0
Contracted Services	0	36,321	0	36,321	793,612	0	0	0	0	793,612
Grants and Subsidies	0	95,293	0	95,293	0	0	0	0	0	0
Other Expenditure	432,632	870,672	357,848	1,661,152	103,126	122,747	315,657	8,924	0	550,454
Loss On Disposal Of Property, Plant & Equipment	0	0	0	0	0	0	0	0	0	0
Contributions To/From Provisions	0	0	0	0	0	0	0	0	0	0
Capital Direct Operating Expenditure	1,323,592	2,203,038	1,276,228	4,802,858	1,647,339	744,659	1,324,936	8,924	3,725,858	3,725,858
INTERNAL TRANSFERS - (must net out with corresp. items under)										
Interest - Internal Borrowings	0	0	0	0	0	0	0	0	0	0
Internal Charges (Activity Based Costing Etc)	0	0	0	0	0	0	0	0	0	0
Contributed Assets	0	0	0	0	0	0	0	0	0	0
Capital Indirect Operating Expenditure	1,323,592	2,203,038	1,276,228	4,802,858	1,647,339	744,659	1,324,936	8,924	3,725,858	3,725,858
NET SURPLUS / (DEFICIT) - Total Revenue Less Total Expenditure										
Surplus / (Deficit) - After Tax	2,825,683	-348,670	-1,175,230	1,301,783	-1,537,413	-643,970	-471,199	-2,101	-2,654,683	-2,654,683
Dividends Paid (Municipal Entities Only)	2,825,683	-348,670	-1,175,230	1,301,783	-1,537,413	-643,970	-471,199	-2,101	-2,654,683	-2,654,683
Cross Subsidisation	0	0	0	0	0	0	0	0	0	0
Surplus / (Deficit) After Tax, Cross Subsidies & Share Of Assets	2,825,683	-348,670	-1,175,230	1,301,783	-1,537,413	-643,970	-471,199	-2,101	-2,654,683	-2,654,683
OTHER ADJUSTMENTS AND TRANSFERS										
Asset Financing Reserve (Atr)	0	0	0	0	0	0	0	0	0	0
Asset Development Fund	0	0	0	0	0	0	0	0	0	0
Depreciation Reserve Ex-Air	0	0	0	0	0	0	0	0	0	0
Depreciation Reserve Ex Govt Grants	0	0	0	0	0	0	0	0	0	0
Contribution Reserve Ex Donations And Contributions	0	0	0	0	0	0	0	0	0	0
Self-Insurance Reserve	0	0	0	0	0	0	0	0	0	0
Evaluation Reserve	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0
Interest In Entities Not Wholly Owned	0	0	0	0	0	0	0	0	0	0
Change To Unappropriated Surplus / (Accumulated Deficit)	2,825,683	-348,670	-1,175,230	1,301,783	-1,537,413	-643,970	-471,199	-2,101	-2,654,683	-2,654,683

3. Economic and Environmental Services

4. Trading Services

TOTAL

	Planning and Development	Road Transport	Environmental Protection	Subtotal	Electricity	Water	Waste Management	Waste Management	Other	Subtotal	TOTAL
OPERATING REVENUE											
Property Rates	0	0	0	0	0	0	0	0	0	0	1,115,527
Property Rates - Penalties And Collection Charges	0	0	0	0	0	0	0	0	0	0	0
Service Charges	0	0	0	0	4,302,461	726,864	0	0	0	6,594,671	6,594,671
Grant Of Facilities And Equipment	61,366	1,917	0	63,313	0	0	0	617,918	0	6,594,671	87,094
Interest Earned - External Investments	0	0	0	0	0	0	0	0	0	0	226,748
Interest Earned - Outstanding Debtors	0	0	0	0	0	0	0	0	0	0	404,167
Dividends Received	0	0	0	0	0	0	0	0	0	0	0
Leases	0	0	0	0	0	0	0	0	0	0	98,953
Leases and Permits	0	0	0	0	0	0	0	0	0	0	416,723
Agency Services	0	0	0	0	0	0	0	0	0	0	257,674
Transfers Recognised - Operating	56,509	47,194	0	102,703	11,201,950	8,469,805	2,512,700	5,689,467	0	28,093,922	32,814,731
Transfers Recognised - Capital	162,580	0	0	162,580	7,349,574	1,221,872	1,221,872	0	0	8,571,446	8,724,038
Other Revenue	318,956	0	0	318,956	1,667,767	141,734	1,404	4,686	0	1,815,991	2,241,957
Gain On Disposal Of Property, Plant & Equipment	0	0	0	0	0	0	0	0	0	0	0
Net Operating Revenue Generated	588,431	49,111	0	637,542	17,172,178	16,707,977	4,683,404	6,512,071	0	45,075,630	52,984,281
Net Revenue Foregone	0	0	0	0	0	0	0	0	0	0	95,293
Net Direct Operating Revenue	588,431	49,111	0	637,542	17,172,178	16,707,977	4,683,404	6,512,071	0	45,075,630	52,888,988
INTERNAL TRANSFERS - (must net out with corresp. items under											
Interest Received - Internal Loans	0	0	0	0	0	0	0	0	0	0	0
Internal Recoveries (Activity Based Costing Etc)	0	0	0	0	0	0	0	0	0	0	0
Dividends Received - Internal (From Municipal Entities)	0	0	0	0	0	0	0	0	0	0	0
Total Indirect Operating Revenue	0	0	0	0	0	0	0	0	0	0	0
Net Operating Revenue	588,431	49,111	0	637,542	17,172,178	16,707,977	4,683,404	6,512,071	0	45,075,630	52,888,988
OPERATING EXPENDITURE											
Employee Related Costs - Wages & Salaries	321,014	333,563	0	654,577	207,318	109,681	146,059	460,486	0	923,444	4,778,134
Employee Related Costs - Social Contributions	150,206	208,678	0	358,884	152,014	91,085	117,566	289,579	0	650,264	2,593,529
Employee Costs Capitalised	0	0	0	0	0	0	0	0	0	0	0
Employee Costs Allocated To Other Operating Items	0	0	0	0	0	0	0	0	0	0	0
Remuneration Of Councillors	0	0	0	0	0	0	0	0	0	0	607,390
Bad Impairment	0	0	0	0	0	0	0	0	0	0	0
Provision Costs	0	0	0	0	0	0	0	0	0	0	0
Depreciation and Asset Impairment	0	0	0	0	0	0	0	0	0	0	0
Interest Expense - External Borrowings	0	0	0	0	0	0	0	0	0	0	0
Redemption Payments - External Borrowings (Gammap To Remove)	0	0	0	0	0	0	0	0	0	0	0
Bank Purchases	0	0	0	0	0	0	0	0	0	0	0
Other Materials	0	0	0	0	4,631,722	0	0	0	0	4,631,722	4,631,722
Contracted Services	0	0	0	0	0	0	0	0	0	0	829,933
Grants and Subsidies	0	0	0	0	0	0	0	0	0	0	0
Other Expenditure	139,764	332,293	0	472,057	286,722	2,560,042	66,408	377,325	0	426,402	521,695
Loss On Disposal Of Property, Plant & Equipment	0	0	0	0	0	0	0	0	0	0	0
Contributions To/From Provisions	0	0	0	0	0	0	0	0	0	0	0
Total Direct Operating Expenditure	610,984	874,534	0	1,485,518	5,704,178	2,760,708	330,053	1,127,390	0	9,922,329	19,936,563
INTERNAL TRANSFERS - (must net out with corresp. items under											
Interest - Internal Borrowings	0	0	0	0	0	0	0	0	0	0	0
Internal Charges (Activity Based Costing Etc)	0	0	0	0	0	0	0	0	0	0	0
Contributed Assets	0	0	0	0	0	0	0	0	0	0	0
Total Indirect Operating Expenditure	0	0	0	0	0	0	0	0	0	0	0
Net Operating Expenditure	610,984	874,534	0	1,485,518	5,704,178	2,760,708	330,053	1,127,390	0	9,922,329	19,936,563
OPERATING SURPLUS / (DEFICIT) - Total Revenue Less Total Exp	-22,553	-825,423	0	-847,976	11,468,000	13,947,269	4,353,351	5,384,681	0	35,153,301	32,952,425
Operating Surplus / (Deficit) - After Tax	0	0	0	0	0	0	0	0	0	0	0
Dividends Paid (Municipal Entities Only)	-22,553	-825,423	0	-847,976	11,468,000	13,947,269	4,353,351	5,384,681	0	35,153,301	32,952,425
Loss Subsidisation	0	0	0	0	0	0	0	0	0	0	0
Surplus / (Deficit) After Tax, Cross Subsidies & Share Of As	-22,553	-825,423	0	-847,976	11,468,000	13,947,269	4,353,351	5,384,681	0	35,153,301	32,952,425
INTERNAL ADJUSTMENTS AND TRANSFERS											
Asset Financing Reserve (AFR)	0	0	0	0	0	0	0	0	0	0	0
Asset Development Fund	0	0	0	0	0	0	0	0	0	0	0
Preciation Reserve Ex Air	0	0	0	0	0	0	0	0	0	0	0
Preciation Reserve Ex Govt Grants	0	0	0	0	0	0	0	0	0	0	0
Preciation Reserve Ex Donations And Contributions	0	0	0	0	0	0	0	0	0	0	0
Insurance Reserve	0	0	0	0	0	0	0	0	0	0	0
Valuation Reserve	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0
Interests In Entities Not Wholly Owned	0	0	0	0	0	0	0	0	0	0	0
Change To Unappropriated Surplus / (Accumulated Deficit)	-22,553	-825,423	0	-847,976	11,468,000	13,947,269	4,353,351	5,384,681	0	35,153,301	32,952,425

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
INFRASTRUCTURE										
Roads, Pavements, Bridges & Storm Water										
Water Reservoirs & Retention										
Car Parks, Bus Terminals and Taxi Ranks										
Electricity Reticulation										
Sewerage Purification & Reticulation										
-housing										
Street Lighting										
Refuse sites										
Gas										
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		12,090	69,669	81,759	26,200					26,200
Office equipment										
Abattoirs										
Markets										
Airports										
Security Measures										
Civic Land and Buildings										
Other Land and Buildings										
Other										
Sub-total Other Assets		12,090	69,669	81,759	26,200					26,200
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		12,090	69,669	81,759	26,200					26,200
SOURCE OF FINANCE										
External Loans										
Asset Financing Reserve										
Surplus Cash		12,090	69,669	81,759	26,200					26,200
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		12,090	69,669	81,759	26,200					26,200

3. Economic and Environmental Services

4. Trading Services

TOTAL

	Planning and Road Development	Transport	Environmental Protection	Subtotal	Electricity	Water	Waste Management	Waste Management	Other	Subtotal	TOTAL
INFRASTRUCTURE											
Roads, Pavements, Bridges & Storm Water	0	1,154,499	0	1,154,499	0	0	0	0	0	0	1,154,499
Water Reservoirs & Retention	0	0	0	0	0	15,295,781	0	0	0	15,295,781	15,295,781
Car Parks, Bus Terminals and Taxi Ranks	0	0	0	0	0	0	0	0	0	0	0
Electricity Retention	0	0	0	0	0	0	0	0	0	0	0
Wastewater Purification & Retention	0	0	0	0	0	0	1,221,872	0	0	1,221,872	1,221,872
Housing	0	0	0	0	0	0	0	0	0	0	0
Street Lighting	0	0	0	0	0	0	0	0	0	0	0
Refuse sites	0	0	0	0	0	0	0	0	0	0	0
Gas	0	0	0	0	0	0	0	0	0	0	0
Other	0	1,154,499	0	1,154,499	0	15,295,781	1,221,872	0	0	16,517,653	17,672,152
COMMUNITY											
Establishment of Parks & Gardens	0	0	0	0	0	0	0	0	0	0	0
Sportfields	0	0	0	0	0	0	0	0	0	0	0
Community Halls	0	0	0	0	0	0	0	0	0	0	0
Libraries	0	0	0	0	0	0	0	0	0	0	0
Recreational Facilities	0	0	0	0	0	0	0	0	0	0	0
Cinemas	0	0	0	0	0	0	0	0	0	0	0
Museums & Art Galleries	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0
Sub-total Community	0	0	0	0	0	0	0	0	0	0	0
HERITAGE ASSETS											
Heritage Assets	0	0	0	0	0	0	0	0	0	0	0
Sub-total Heritage Assets	0	0	0	0	0	0	0	0	0	0	0
INVESTMENT PROPERTIES											
Investment Properties	0	0	0	0	0	0	0	0	0	0	0
Sub-total Investment Properties	0	0	0	0	0	0	0	0	0	0	0
OTHER ASSETS											
Other motor vehicles	0	0	0	0	0	0	0	0	0	0	0
Plant & equipment	152,590	0	0	152,590	0	0	0	0	0	0	260,549
Office equipment	0	0	0	0	0	0	0	0	0	0	0
Laboratories	0	0	0	0	0	0	0	0	0	0	0
Markets	0	0	0	0	0	0	0	0	0	0	0
Airports	0	0	0	0	0	0	0	0	0	0	0
Security Measures	0	0	0	0	0	0	0	0	0	0	0
Civic Land and Buildings	0	0	0	0	0	0	0	0	0	0	0
Other Land and Buildings	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0
Sub-total Other Assets	152,590	0	0	152,590	0	0	0	0	0	0	260,549
SPECIALISED VEHICLES											
Refuse	0	0	0	0	0	0	0	0	0	0	0
Fire	0	0	0	0	0	0	0	0	0	0	0
Conservancy	0	0	0	0	0	0	0	0	0	0	0
Ambulances	0	0	0	0	0	0	0	0	0	0	0
Buses	0	0	0	0	0	0	0	0	0	0	0
Sub-total Specialised Vehicles	0	0	0	0	0	0	0	0	0	0	0
AGRICULTURAL ASSETS											
GRICULTURAL ASSETS	0	0	0	0	0	0	0	0	0	0	0
Sub-total Agricultural Assets	0	0	0	0	0	0	0	0	0	0	0
BIOLOGICAL ASSETS											
Biological Assets	0	0	0	0	0	0	0	0	0	0	0
Sub-total Biological Assets	0	0	0	0	0	0	0	0	0	0	0
INTANGIBLES											
Intangibles	0	0	0	0	0	0	0	0	0	0	0
Sub-total Intangibles	0	0	0	0	0	0	0	0	0	0	0
TOTAL	152,590	1,154,499	0	1,307,089	0	15,295,781	1,221,872	0	0	16,517,653	17,932,701
SOURCE OF FINANCE											
External Loans	0	0	0	0	0	0	0	0	0	0	0
Asset Financing Reserve	0	0	0	0	0	0	0	0	0	0	0
Surplus Cash	0	0	0	0	0	0	0	0	0	0	107,959
Public contributions/ donations	0	1,154,499	0	1,154,499	0	7,946,207	0	0	0	7,946,207	9,100,706
National Government Transfers and Grants	152,590	0	0	152,590	0	7,349,574	1,221,872	0	0	8,571,446	8,724,036
Provincial Government Transfers and Grants	0	0	0	0	0	0	0	0	0	0	0
District Municipality Transfers and Grants	0	0	0	0	0	0	0	0	0	0	0
Other Transfers and Grants	0	0	0	0	0	0	0	0	0	0	0
Leases	0	0	0	0	0	0	0	0	0	0	0
Other	0	1,154,499	0	1,307,089	0	15,295,781	1,221,872	0	0	16,517,653	17,932,701
TOTAL FINANCING	152,590	1,154,499	0	1,307,089	0	15,295,781	1,221,872	0	0	16,517,653	17,932,701

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

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

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

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

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

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

Year	Month	Mun	Item	Detail	Actual M04
2016	Oct	NC452	0100	COMMUNITY WEALTH / EQUITY	Oct
			0110	Community Wealth	
			0600	Housing Development Fund	0
			0300	Reserves	0
			0500	Accumulated Surplus/(Deficit)	40,449,353
			0680	Minorities Interests	0
			0690	Total Community Wealth / Equity	40,449,353
			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	48,262,031
			2700	Bank Overdraft	0
			2800	Borrowing	0
			1600	Total Current Liabilities	48,262,406
			1650	Total Net Assets and Liabilities	88,711,759
			1100	ASSETS	
			1200	Non-Current Assets	
			1300	Property Plant and Equipment	35,325,927
			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	35,325,927
			1700	Current Assets	
			2200	Call Investment Deposits	0
			1900	Inventory	250,950
			2000	Consumer Debtors	7,772,159
			2010	Other Debtors	33,947
			2100	Current Portion Of Long-Term Receivables	203,052
			1800	Cash	45,125,724
			2150	Total Current Assets	53,385,832
			3000	Total Assets	88,711,759

Handwritten signature and date: Jan 07/11/15

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

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

Municipality NC452 Ga-Segonyana

Financial Year	2015/16
Month End	M05 Nov

Repairs and Maintenance by Expenditure Items	Rand
Employee Related Costs	353,560
Other Materials	0
Contracted Services	829,933
Other Expenditure	2,352,107
Total Repairs and Maintenance Expenditure	3,535,600

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

M. J. Jansen 07/12/15



Ga-Segonyana

MUNISIPALITEIT • MUNICIPALITY • MASEPALA

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

Cnr Voortrekker and School Streets
Private Bag X 1522, **KURUMAN** 8460

Tel (053) 712 9300

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Enquiries:
Navrae:
Dipatlisiso:

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

VAT Reg. no. 4890117197

QUALITY CERTIFICATE

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

- o The monthly budget statement

For the month of NOVEMBER of 2015 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name GAEATLHOGE EDWARD NTEFANG

Municipal Manager of GA-SEGONYANA LOCAL MUNICIPALITY

Signature

Date 2015/12/07