

*GA-SEGONYANA LOCAL
MUNICIPALITY*



*SECTION 52
QUARTER 2
DECEMBER 2018*

FINANCE STANDING COMMITTEE	: 2019-03-05
EXECUTIVE COMMITTEE	: 2019-03-12
COUNCIL	: 2019-03-28

29. SECTION 52 QUARTER 2 2018/2019
(6.1.1) (Manager Finance)

1. PURPOSE

To **CONSIDER** and **APPROVE** SECTION 52 for **QUARTER 2** 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.

Section 52 of the MFMA requires that:

The mayor of a municipality must take all reasonable steps to ensure that the municipality performs its constitutional and statutory functions within the limits of the municipality's approved budget.

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.

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.

Council RESOLVED

1. That the **ATTACHED SECTION 52 for QUARTER 2 of 2018/2019** in terms of section 52 of the MFMA, act 56 of 2003 **BE APPROVED**.

5. Report for the period ending 31 December 2018

5.1 The statement of Financial Performance

NC452 Ga-Segonyana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Re f	Budget Year 2018/19					
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance
R thousands							
Revenue By Source							
Property rates		44 668	–	1 450	37 936	20 690	17 246
Service charges - electricity revenue		99 852	–	8 367	47 319	47 824	(505)
Service charges - water revenue		23 958	–	1 936	9 944	9 938	7
Service charges - sanitation revenue		6 943	–	988	5 663	6 541	(879)
Service charges - refuse revenue		7 845	–	694	4 180	4 807	(627)
Service charges - other		–	–	–	–	–	–
Rental of facilities and equipment		765	–	96	351	1 168	(817)
Interest earned - external investments		2 992	–	210	1 846	582	1 263
Interest earned - outstanding debtors		8 800	–	550	3 071	3 283	(212)
Dividends received		–	–	–	–	–	–
Fines, penalties and forfeits		7 009	–	66	189	682	(493)
Licences and permits		5 728	–	240	1 290	2 228	(938)
Agency services		–	–	–	–	–	–
Transfers and subsidies		166 052	–	54 400	111 785	73 985	37 801
Other revenue		8 279	–	292	25 272	6 849	18 423
Gains on disposal of PPE		–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		382 890	–	69 289	248 845	178 576	70 269
Expenditure By Type							
Employee related costs		126 395	–	9 578	43 453	59 357	(15 904)
Remuneration of councillors		9 524	–	(768)	4 456	3 348	1 107
Debt impairment		1 035	–	–	9	284	(275)
Depreciation & asset impairment		43 875	–	–	–	19 169	(19 169)
Finance charges		5 414	–	1 492	3 723	2 072	1 651
Bulk purchases		105 073	–	13 823	50 912	51 948	(1 036)
Other materials		8 292	–	424	2 535	8 149	(5 614)
Contracted services		42 452	–	6 949	22 023	16 274	5 749
Transfers and subsidies		50	–	12	22	25	(3)
Other expenditure		39 337	–	4 202	19 336	13 589	5 747
Loss on disposal of PPE		–	–	–	–	–	–
Total Expenditure		381 446	–	35 712	146 468	174 215	(27 747)

5.2 The Major Operating Revenue variances against the budget are:

- Property rates -Favorable variance of R17 246mil due to yearly billing
- Electricity revenue - Unfavorable variance of R0 505 mil due to lower actual billing
- Water revenue - Favorable variance of R0 007mil due to lower actual billing
- Sanitation revenue -Unfavorable variance of R0 879mil due to lower actual billing.
- Refuse revenue - Unfavorable variance of R0 627 mil due to lower actual billing
- Interest earned - External Investment - Favorable variance of R1 263mil due more money invested in the call account
- Interest earned - Outstanding debtors - Unfavorable variance of R0 212mil due to the over-projection on the interest revenue.
- Rental of Facilities and equipment - Unfavorable variance of R0 817mil due to low demand
- Fines - Unfavorable variance of R0 493mil 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 938mil due to low demand
- Transfer Recognized Operational - Favorable variance of R37 801mil 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 – Favorable variance of R18 423mil

5.3 The Major Operating Expenditure variances against budget are:

- Employee Related Costs - Favorable variance of R15 904mil is as a result of vacant positions yet to be filled and system error, we are busy aligning the segments in the VIP System.
- Remuneration of Councilors - Unfavorable variance of R1 107mil due to under-projection
- Depreciation - It will be provided for annually as part of year-end procedures.
- Bulk Purchases -Favorable variance of R1 036mil.
- Other Materials - Favorable variance of R5 614mil is as a result of cost containment measures put in place.
- Contracted Services - Unfavorable variance of R5 749mil.
- Other Expenditure - Unfavorable variance of R5 747mil. Expenditure needs to be monitored closely and remedial action be taken to ensure that funds are spent effectively

6. 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 58% (R58 703 mil).

The Summary Report indicates the following:

NC452 Ga-Segonyana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) – M06 December

Vote Description R thousands	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance
Capital Expenditure - Functional Classification						
Governance and administration	2 620	-	-	793	1 310	(517)
Executive and council	-	-	-	-	-	-
Finance and administration	2 620	-	-	793	1 310	(517)
Internal audit	-	-	-	-	-	-
Community and public safety	19 716	-	1 045	1 956	9 858	(7 902)
Community and social services	7 591	-	1 045	1 955	3 796	(1 841)
Sport and recreation	11 840	-	-	1	5 920	(5 919)
Public safety	285	-	-	-	143	(143)
Housing	-	-	-	-	-	-
Health	-	-	-	-	-	-
Economic and environmental services	31 840	-	1 283	9 778	18 777	(8 999)
Planning and development	1 438	-	-	3 976	719	3 257
Road transport	30 327	-	1 283	5 802	18 021	(12 219)
Environmental protection	75	-	-	-	38	(38)
Trading services	46 000	-	6 206	46 175	44 110	2 065
Energy sources	1 000	-	6 206	29 331	500	28 831
Water management	11 317	-	-	6 578	17 852	(11 274)
Waste water management	33 683	-	-	10 267	25 758	(15 491)
Waste management	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	100 176	-	8 533	58 703	74 055	(15 353)
Funded by:						
National Government	94 432	-	8 533	58 703	74 055	(15 353)
Provincial Government	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-
Transfers recognised - capital	94 432	-	8 533	58 703	74 055	(15 353)
Public contributions & donations	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-
Internally generated funds	5 745	-	-	-	-	-
Total Capital Funding	100 176	-	8 533	58 703	74 055	(15 353)

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

The CFS report for the period ending 31 December 2018 indicates a closing balance (cash and cash equivalents) of **R38 598million** which comprises of the following:

- Bank balance and cash R4 818million (Main Acc)
- Bank balance and cash R8 589million (Money on Call Acc)
- Bank balance and cash R25 187million (TOA Acc)
- Bank balance and cash R0 000million (TTS Acc)

8. 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 December 2018 amounts to R114 400mil (Government: R15 731mil, Business: R17 855mil, Households: R69 431 mil and Other: R11 383mil).

9. FINANCIAL IMPLICATIONS

The report for the period ending 31 December 2018 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

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

Consolidated Monthly Budget Statements

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

Supporting Tables

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

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

NC452 Ga-Segonyana - Table C1 Monthly Budget Statement Summary - M06 December

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	-	44 868	-	1 450	37 936	20 690	17 246	83%	-
Service charges	-	136 597	-	11 985	67 105	69 109	(2 004)	-3%	-
Investment revenue	-	2 892	-	210	1 846	582	1 263	217%	-
Transfers and subsidies	-	166 052	-	54 400	111 785	73 985	37 801	51%	-
Other own revenue	-	30 581	-	1 243	30 173	14 210	15 963	112%	-
Total Revenue (excluding capital transfers and contributions)	-	382 890	-	69 289	248 845	176 576	70 269	39%	-
Employee costs	-	126 395	-	9 578	43 453	59 357	(15 904)	-27%	-
Remuneration of Councillors	-	9 524	-	(768)	4 456	3 346	1 107	33%	-
Depreciation & asset impairment	-	43 875	-	-	-	19 169	(19 169)	-100%	-
Finance charges	-	5 414	-	1 492	3 723	2 072	1 651	80%	-
Materials and bulk purchases	-	113 364	-	14 247	53 447	60 097	(6 650)	-11%	-
Transfers and subsidies	-	50	-	12	22	25	(3)	-12%	-
Other expenditure	-	62 824	-	11 151	41 368	30 146	11 220	37%	-
Total Expenditure	-	381 446	-	35 712	146 468	174 215	(27 747)	-16%	-
Surplus/(Deficit)	-	1 443	-	33 577	102 376	4 361	98 016	2248%	-
Transfers and subsidies - capital (monetary allocations)	-	94 432	-	22 227	53 370	4 522	48 848	1080%	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	95 075	-	55 804	155 746	6 883	146 863	1653%	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	95 075	-	55 804	155 746	6 883	146 863	1653%	-
Capital expenditure & funds sources									
Capital expenditure	-	99 956	-	7 251	93 465	49 978	43 487	67%	-
Capital transfers recognised	-	94 432	-	8 533	58 703	74 055	(15 353)	-21%	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	5 745	-	-	-	-	-	-	-
Total sources of capital funds	-	100 176	-	8 533	58 703	74 055	(15 353)	-21%	-
Financial position									
Total current assets	-	142 868	-	-	176 739	-	-	-	-
Total non current assets	-	1 288 733	-	-	1 403 764	-	-	-	-
Total current liabilities	-	67 382	-	-	63 066	-	-	-	-
Total non current liabilities	-	52 151	-	-	29 352	-	-	-	-
Community wealth/Equity	-	1 312 067	-	-	1 621 130	-	-	-	-
Cash flows									
Net cash from (used) operating	-	79 989	-	36 901	95 401	125 503	30 102	24%	(177 064)
Net cash from (used) investing	-	(38 157)	-	(7 268)	(66 990)	(54 505)	12 485	-23%	151
Net cash from (used) financing	-	(4 550)	-	(795)	(876)	(4 403)	(3 528)	80%	(28 224)
Cash/cash equivalents at the month/year end	-	38 867	-	-	38 599	69 200	30 602	44%	(194 074)
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 Sources	10 148	5 199	4 525	1 257	2 649	15 296	7 467	67 858	114 400
Creditors Age Analysis									
Total Creditors	-	6 259	-	39 296	-	-	-	-	45 554

NC452 Ga-Segonyana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	2017/18	Budget Year 2018/19							Full Year Forecast	
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %		
R thousands	1										
Revenue - Functional											
<i>Governance and administration</i>		-	72 432	-	7 802	78 252	36 216	42 036	110%	-	
Executive and council		-	6 360	-	2 028	4 387	3 180	1 207	38%	-	
Finance and administration		-	66 072	-	5 774	73 864	33 038	40 829	124%	-	
Internal audit		-	-	-	-	-	-	-	-	-	
<i>Community and public safety</i>		-	21 457	-	2 281	4 552	10 729	(6 176)	-58%	-	
Community and social services		-	8 925	-	1 737	3 261	4 463	(1 201)	-27%	-	
Sport and recreation		-	12 032	-	378	931	6 018	(5 085)	-85%	-	
Public safety		-	520	-	166	360	250	110	44%	-	
Housing		-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>		-	65 772	-	2 494	7 797	32 866	(25 069)	-76%	-	
Planning and development		-	14 565	-	1 402	4 181	7 283	(3 102)	-43%	-	
Road transport		-	60 800	-	992	3 395	25 450	(22 055)	-87%	-	
Environmental protection		-	307	-	100	221	153	87	44%	-	
<i>Trading services</i>		-	315 771	-	77 132	203 853	157 886	46 057	23%	-	
Energy sources		-	149 870	-	31 798	109 501	74 935	34 566	46%	-	
Water management		-	70 275	-	19 482	40 819	35 137	5 682	16%	-	
Waste water management		-	67 782	-	21 527	35 068	33 891	1 177	3%	-	
Waste management		-	27 845	-	7 345	18 564	13 922	4 642	33%	-	
<i>Other</i>	4	-	68	-	-	28	34	(6)	-18%	-	
Total Revenue - Functional	2	-	476 500	-	89 700	294 562	237 750	56 832	24%	-	
Expenditure - Functional											
<i>Governance and administration</i>		-	125 528	-	6 721	49 380	62 764	(13 404)	-21%	-	
Executive and council		-	14 176	-	(451)	8 540	7 089	(548)	-8%	-	
Finance and administration		-	111 352	-	7 172	42 821	55 676	(12 855)	-23%	-	
Internal audit		-	-	-	-	-	-	-	-	-	
<i>Community and public safety</i>		-	21 931	-	1 557	6 921	10 965	(4 044)	-37%	-	
Community and social services		-	10 137	-	592	3 196	5 068	(1 863)	-37%	-	
Sport and recreation		-	8 547	-	764	2 814	4 273	(1 460)	-34%	-	
Public safety		-	3 247	-	200	922	1 624	(701)	-43%	-	
Housing		-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>		-	40 261	-	2 829	11 640	20 130	(8 290)	-41%	-	
Planning and development		-	19 272	-	1 850	7 212	9 636	(2 425)	-20%	-	
Road transport		-	20 796	-	980	4 560	10 386	(5 836)	-56%	-	
Environmental protection		-	192	-	19	69	96	(27)	-28%	-	
<i>Trading services</i>		-	164 429	-	22 797	70 714	77 214	(6 501)	-8%	-	
Energy sources		-	94 870	-	13 138	47 602	47 435	167	0%	-	
Water management		-	29 750	-	2 673	11 006	14 880	(3 874)	-26%	-	
Waste water management		-	15 971	-	5 525	6 965	7 996	(1 021)	-13%	-	
Waste management		-	13 827	-	1 263	5 141	6 914	(1 772)	-26%	-	
<i>Other</i>		-	45	-	-	-	23	(23)	-100%	-	
Total Expenditure - Functional	3	-	342 193	-	33 905	138 636	171 096	(32 261)	-19%	-	
Surplus/ (Deficit) for the year		-	133 308	-	55 804	155 746	66 654	89 092	134%	-	

NC452 Ga-Segonyana - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

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										
Vote 1 - Executive & Council	1	-	-	-	2 028	4 367	3 180	1 207	38.0%	-
Vote 2 - FINANCE AND ADMINISTRATION		-	-	-	5 774	75 864	33 036	40 829	123.6%	-
Vote 3 - COMMUNITY AND SOCIAL SERVICES		-	-	-	1 737	3 261	4 463	(1 201)	-26.9%	-
Vote 4 - SPORTS & RECREATION		-	-	-	379	931	6 016	(5 085)	-84.5%	-
Vote 5 - PUBLIC SAFETY		-	-	-	163	390	250	110	44.2%	-
Vote 6 - PLANNING AND DEVELOPMENT		-	-	-	1 402	4 181	7 283	(3 102)	-42.6%	-
Vote 7 - ROAD TRANSPORT		-	-	-	992	3 395	25 450	(22 055)	-66.7%	-
Vote 8 - ENVIRONMENTAL PROTECTION		-	-	-	100	221	163	67	43.9%	-
Vote 9 - ENERGY SOURCES		-	-	-	31 798	109 501	74 935	34 566	46.1%	-
Vote 10 - WATER MANAGEMENT		-	-	-	16 462	40 619	35 137	5 682	16.2%	-
Vote 11 - WASTE WATER MANAGEMENT		-	-	-	21 527	35 068	33 891	1 177	3.5%	-
Vote 12 - WASTE MANAGEMENT		-	-	-	7 345	18 564	13 922	4 642	33.3%	-
Vote 13 - OTHER		-	-	-	-	28	34	(6)	-18.8%	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	-	-	88 708	294 562	237 750	56 832	23.9%	-
Expenditure by Vote										
Vote 1 - Executive & Council	1	-	-	-	(451)	6 540	7 088	(548)	-7.7%	-
Vote 2 - FINANCE AND ADMINISTRATION		-	-	-	7 172	42 621	55 676	(12 855)	-23.1%	-
Vote 3 - COMMUNITY AND SOCIAL SERVICES		-	-	-	592	3 186	5 068	(1 883)	-37.1%	-
Vote 4 - SPORTS & RECREATION		-	-	-	764	2 814	4 273	(1 460)	-34.2%	-
Vote 5 - PUBLIC SAFETY		-	-	-	200	922	1 624	(701)	-43.2%	-
Vote 6 - PLANNING AND DEVELOPMENT		-	-	-	1 850	7 212	9 636	(2 425)	-26.2%	-
Vote 7 - ROAD TRANSPORT		-	-	-	960	4 560	10 336	(5 838)	-56.1%	-
Vote 8 - ENVIRONMENTAL PROTECTION		-	-	-	19	69	96	(27)	-26.5%	-
Vote 9 - ENERGY SOURCES		-	-	-	13 136	47 602	47 435	167	0.4%	-
Vote 10 - WATER MANAGEMENT		-	-	-	2 873	11 006	14 880	(3 874)	-26.0%	-
Vote 11 - WASTE WATER MANAGEMENT		-	-	-	5 525	6 955	7 986	(1 021)	-12.8%	-
Vote 12 - WASTE MANAGEMENT		-	-	-	1 263	5 141	6 914	(1 772)	-25.6%	-
Vote 13 - OTHER		-	-	-	-	-	23	(23)	-100.0%	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	-	-	33 905	138 836	171 096	(32 261)	-18.9%	-
Surplus/ (Deficit) for the year	2	-	-	-	55 804	155 746	66 654	89 092	133.7%	-

NC452 Ga-Segonyana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

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		-	44 658	-	1 450	37 936	20 680	17 246	63%	-
Service charges - electricity revenue		-	99 852	-	8 367	47 319	47 824	(505)	-1%	-
Service charges - water revenue		-	23 958	-	1 938	8 944	9 938	7	0%	-
Service charges - sanitation revenue		-	6 943	-	968	5 663	5 541	(879)	-13%	-
Service charges - refuse revenue		-	7 645	-	694	4 180	4 607	(627)	-13%	-
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	765	-	96	351	1 168	(817)	-70%	-
Interest earned - external investments		-	2 592	-	210	1 846	562	1 283	217%	-
Interest earned - outstanding debtors		-	8 600	-	580	3 071	3 283	(212)	-6%	-
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	7 009	-	66	189	562	(493)	-72%	-
Licences and permits		-	5 728	-	240	1 290	2 226	(936)	-42%	-
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		-	168 052	-	54 400	111 785	73 985	37 801	51%	-
Other revenue		-	8 279	-	292	25 272	6 849	18 423	269%	-
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	362 890	-	69 289	248 845	178 576	70 269	39%	-
Expenditure By Type										
Employee related costs		-	126 395	-	9 578	43 453	59 357	(15 904)	-27%	-
Remuneration of councillors		-	9 524	-	(768)	4 455	3 548	1 107	33%	-
Debt impairment		-	1 035	-	-	9	264	(275)	-97%	-
Depreciation & asset impairment		-	43 875	-	-	-	19 169	(19 169)	-100%	-
Finance charges		-	5 414	-	1 482	3 723	2 072	1 651	80%	-
Bulk purchases		-	105 073	-	13 823	50 912	51 948	(1 036)	-2%	-
Other materials		-	8 292	-	424	2 535	6 149	(5 614)	-63%	-
Contracted services		-	42 452	-	6 949	22 023	16 274	5 749	35%	-
Transfers and subsidies		-	50	-	12	22	26	(3)	-12%	-
Other expenditure		-	39 337	-	4 202	19 336	13 589	5 747	42%	-
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		-	381 446	-	35 712	148 468	174 216	(27 747)	-16%	-
Surplus/(Deficit)										
Transfers and subsidies - capital (property and/or liability)		-	1 443	-	33 577	102 376	4 361	98 016	0	-
(National / Provincial and District)		-	94 432	-	22 227	53 370	4 522	48 848	0	-
(National / Provincial Departmental Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	95 875	-	55 804	155 746	8 883			-
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	95 875	-	55 804	155 746	8 883			-
Attributable to municipalities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	95 875	-	55 804	155 746	8 883			-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	95 875	-	55 804	155 746	8 883			-

NC452 Ga-Segonyane - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

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		-	2 085	-	-	35 565	1 044	34 512	3302%	-
Vote 3 - COMMUNITY AND SOCIAL SERVICES		-	7 504	-	1 045	1 855	3 786	(1 641)	-48%	-
Vote 4 - SPORTS & RECREATION		-	11 540	-	-	1	5 920	(5 919)	-100%	-
Vote 5 - PUBLIC SAFETY		-	285	-	-	-	143	(143)	-100%	-
Vote 6 - PLANNING AND DEVELOPMENT		-	1 250	-	-	3 975	625	3 351	538%	-
Vote 7 - ROAD TRANSPORT		-	30 327	-	-	5 802	15 154	(9 352)	-62%	-
Vote 8 - ENVIRONMENTAL PROTECTION		-	75	-	-	-	38	(35)	-100%	-
Vote 9 - ENERGY SOURCES		-	1 000	-	6 206	29 331	500	28 831	5786%	-
Vote 10 - WATER MANAGEMENT		-	11 817	-	-	6 578	5 908	689	11%	-
Vote 11 - WASTE WATER MANAGEMENT		-	33 683	-	-	10 267	16 841	(6 574)	-39%	-
Vote 12 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 13 - OTHER		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	99 956	-	7 251	83 465	49 978	43 487	87%	-
Total Capital Expenditure		-	99 956	-	7 251	83 465	49 978	43 487	87%	-
Capital Expenditure - Functional Classification										
Governance and administration		-	2 620	-	-	793	1 310	(517)	-36%	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	2 520	-	-	793	1 310	(517)	-36%	-
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	19 716	-	1 045	1 856	9 638	(7 622)	-80%	-
Community and social services		-	7 581	-	1 045	1 855	3 786	(1 641)	-48%	-
Sport and recreation		-	11 540	-	-	1	5 920	(5 919)	-100%	-
Public safety		-	285	-	-	-	143	(143)	-100%	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	31 840	-	1 263	8 776	16 777	(8 000)	-48%	-
Planning and development		-	1 438	-	-	3 975	719	3 257	453%	-
Road transport		-	30 327	-	1 263	5 802	15 021	(12 219)	-68%	-
Environmental protection		-	75	-	-	-	38	(35)	-100%	-
Trading services		-	46 000	-	6 206	48 175	44 110	2 065	5%	-
Energy sources		-	1 000	-	6 206	29 331	500	28 831	5786%	-
Water management		-	11 317	-	-	6 578	17 852	(11 274)	-63%	-
Waste water management		-	33 683	-	-	10 267	25 758	(15 491)	-63%	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	100 176	-	8 533	58 733	74 055	(15 353)	-21%	-
Funded by:										
National Government		-	84 432	-	8 533	56 703	74 055	(15 353)	-21%	-
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	84 432	-	8 533	56 703	74 055	(15 353)	-21%	-
Public contributions & donations		-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds	6	-	5 745	-	-	-	-	-	-	-
Total Capital Funding		-	100 176	-	8 533	58 703	74 055	(15 353)	-21%	-

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 functional 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 payments to reconcile to changes to Table SA17

NC452 Ga-Segonyana - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2017/18	Budget Year 2018/19			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands						
ASSETS						
Current assets						
Cash		-	38 887	-	(105 225)	-
Call investment deposits		-	-	-	107 705	-
Consumer debtors		-	28 606	-	9 974	-
Other debtors		-	42 325	-	162 445	-
Current portion of long-term receivables		-	-	-	-	-
Inventory		-	33 048	-	1 839	-
Total current assets		-	142 866	-	176 739	-
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		-	6 951	-	85 775	-
Investments in Associate		-	-	-	-	-
Property, plant and equipment		-	1 279 413	-	1 316 313	-
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		-	703	-	1 676	-
Other non-current assets		-	1 656	-	-	-
Total non current assets		-	1 288 733	-	1 403 764	-
TOTAL ASSETS		-	1 431 600	-	1 580 503	-
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	5 948	-	-	-
Consumer deposits		-	3 781	-	481	-
Trade and other payables		-	54 657	-	39 443	-
Provisions		-	2 997	-	23 144	-
Total current liabilities		-	67 382	-	63 068	-
Non current liabilities						
Borrowing		-	16 868	-	24 482	-
Provisions		-	35 282	-	4 870	-
Total non current liabilities		-	52 151	-	29 352	-
TOTAL LIABILITIES		-	119 533	-	92 420	-
NET ASSETS	2	-	1 312 067	-	1 488 083	-
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		-	1 312 067	-	1 554 606	-
Reserves		-	-	-	66 524	-
TOTAL COMMUNITY WEALTH/EQUITY	2	-	1 312 067	-	1 621 130	-

NC452 Ga-Segonyana - Table C7 Monthly Budget Statement - Cash Flow - M06 December

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										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates	-	37 958	-	1 310	22 943	21 666	1 077	5%	80 140	
Service charges	-	117 807	-	9 238	59 060	57 015	2 045	4%	-	
Other revenue	-	15 174	-	694	3 935	7 152	(3 217)	-45%	-	
Government - operating	-	168 052	-	47 185	105 329	105 810	(481)	0%	-	
Government - capital	-	94 432	-	-	55 203	80 539	(25 336)	-31%	-	
Interest	-	11 782	-	760	4 517	4 907	10	0%	-	
Dividends	-	-	-	-	-	-	-	-	-	
Payments										
Suppliers and employees	-	(359 772)	-	(22 264)	(155 911)	(149 219)	6 692	-4%	(257 204)	
Finance charges	-	(5 414)	-	(12)	(54)	(2 557)	(2 503)	98%	-	
Transfers and Grants	-	(50)	-	(9)	(21)	(10)	12	-123%	-	
NET CASH FROM/(USED) OPERATING ACTIVITIES		78 988	-	36 901	95 401	125 503	30 102	24%	(177 064)	
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors	-	-	-	-	-	-	-	-	151	
Decrease (increase) other non-current receivables	-	62 019	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	
Payments										
Capital assets	-	(100 176)	-	(7 258)	(66 990)	(54 505)	12 485	-23%	-	
NET CASH FROM/(USED) INVESTING ACTIVITIES		(38 157)	-	(7 258)	(66 990)	(54 505)	12 485	-23%	151	
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	3 031	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	(9 614)	
Payments										
Repayment of borrowing	-	(4 550)	-	(795)	(876)	(4 403)	(3 528)	80%	(21 641)	
NET CASH FROM/(USED) FINANCING ACTIVITIES		(4 550)	-	(795)	(876)	(4 403)	(3 528)	80%	(28 224)	
NET INCREASE/ (DECREASE) IN CASH HELD		36 281	-	26 838	27 535	66 594			(205 137)	
Cash/cash equivalents at beginning:	-	2 606	-		11 063	2 606			11 063	
Cash/cash equivalents at month/year end:	-	38 887	-		38 599	69 200			(194 074)	

NC452 Ga-Segonyana - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

R thousands	Description	NT Code	Budget Year 2010/11										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dya-1 Yr	Over 1Yr	Total	Total over 90 days		
Debtors Age Analysis By Income Source														
	Trade and Other Receivables from Exchange Transactions - Water	1200	1 815	521	1 161	(104)	463	171	1 241	2 675	8 474	4 556	-	
	Trade and Other Receivables from Exchange Transactions - Electricity	1300	4 164	1 416	1 050	324	356	296	739	2 137	10 542	3 912	-	
	Receivables from Non-exchange Transactions - Property Rates	1400	1 345	939	622	341	249	14 033	438	19 854	37 552	34 926	-	
	Receivables from Exchange Transactions - Waste Water Management	1500	922	652	499	42	765	325	1 577	13 339	18 720	16 049	-	
	Receivables from Exchange Transactions - Waste Management	1600	600	415	341	297	270	243	966	8 932	12 072	10 710	-	
	Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	
	Interest on Arenal Debtor Accounts	1810	547	542	527	620	431	420	2 111	11 559	16 667	15 051	-	
	Recoverable unauthorised, irregular, nullness and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	
	Other	1900	743	588	303	(73)	114	(192)	332	9 143	10 973	9 325	-	
	Total By Income Source	2000	10 148	5 199	4 525	1 257	2 649	15 296	7 467	67 858	114 400	94 528	-	
	2017/16 - totals only													
Debtors Age Analysis By Customer Group														
	Organs of State	2200	1 156	582	564	237	253	(65)	838	12 128	15 731	13 430	-	
	Commercial	2300	5 413	1 874	2 001	(701)	815	1 743	1 025	5 885	17 655	8 588	-	
	Households	2400	3 330	2 570	1 807	1 621	1 431	7 521	5 160	45 976	69 431	61 719	-	
	Other	2500	245	174	153	100	110	6 099	434	4 059	11 363	10 811	-	
	Total By Customer Group	2600	10 148	5 199	4 525	1 257	2 649	15 296	7 467	67 858	114 400	94 528	-	

NC452 Ga-Segonyana - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description	NT Code	Budget Year 2018/19								Total
		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	
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	-	-	36 136	-	-	-	-	36 136
Bulk Water	0200	-	6 259	-	-	-	-	-	-	6 259
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	3 160	-	-	-	-	3 160
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	-	6 259	-	39 296	-	-	-	-	45 554

NC452 Ga-Segonyana - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

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	-	48 482	104 759	104 759	-		-
Local Government Equitable Share			141 885		47 195	102 054	102 054	-		
Finance Management			2 215		1 107	1 436	1 436	-		
EPWP Incentive			1 000		43	305	305	-		
Other transfers and grants (insert description)			14 381		147	965	965	-		
Provincial Government:		-	1 821	-	158	399	399	-		-
Sport and Recreation								-		
Other transfers and grants (insert description)			1 821		158	399	399	-		
District Municipality:		-	-	-	-	-	-	-		-
(insert description)								-		
Other grant providers:		-	-	-	-	-	-	-		-
(insert description)								-		
Total operating expenditure of Transfers and Grants:		-	161 292	-	48 640	105 158	105 158	-		-
Capital expenditure of Transfers and Grants										
National Government:		-	94 432	-	14 405	59 754	59 754	-		-
Municipal Infrastructure Grant (MIG)			48 432		7 258	15 304	15 304	-		
Water Services Operating Subsidy			45 000			17 509	17 509	-		
Integrated National Electrification Programme			1 000		7 137	26 940	26 940	-		
Other capital transfers (insert description)								-		
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		-	94 432	-	14 405	59 754	59 754	-		-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	255 724	-	63 044	164 912	164 912	-		-

NC452 Ga-Sepoyana - Supporting Table BCS Monthly Budget Statement - councillor and staff benefits - M05 December

Summary of Employee and Councillor remuneration	Ref	2017/18		Budget Year 2018/19						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	F.Yl Year Forecast
Amounts	1	A	B	C						
Councillors, Police Officer, Registrar & Other										
Basic Salaries and Wages		-	5 752	-	(354)	2 694	5 378	126	4%	-
Pension and LIF Contributions		-	848	-	-	-	423	(425)	(100%)	-
Medical Aid Contributions		-	183	-	-	-	81	(81)	(100%)	-
Motor Vehicle Allowance		-	528	-	(45)	272	294	7	9%	-
Cellphone Allowance		-	1 130	-	(268)	880	575	188	18%	-
Housing Allowance		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	160	-	-	-	-	-	-	-
Sub Total - Councillors		-	8 424	-	(738)	4 435	7 262	(395)	-6%	-
% increase	4		ND/ND							
Senior Managers of the Municipality										
Basic Salaries and Wages		-	5 983	-	401	578	1 545	(867)	-43%	-
Pension and LIF Contributions		-	80	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	655	-	(423)	278	284	15	8%	-
Cellphone Allowance		-	85	-	3	27	30	(3)	(10%)	-
Housing Allowance		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		-	6 964	-	58	884	1 832	(805)	-52%	-
% increase	4		ND/ND							
Other Municipal Staff										
Basic Salaries and Wages		-	95 188	-	6 584	30 072	47 120	(17 048)	-86%	-
Pension and LIF Contributions		-	14 070	-	914	4 488	6 524	(2 420)	(26%)	-
Medical Aid Contributions		-	6 280	-	516	2 578	2 229	(851)	(26%)	-
Overtime		-	1 976	-	388	2 038	1 033	1 005	88%	-
Performance Bonus		-	-	-	163	215	234	(8)	-4%	-
Motor Vehicle Allowance		-	2 727	-	214	1 180	1 388	(218)	(20%)	-
Cellphone Allowance		-	388	-	21	121	101	(40)	(25%)	-
Housing Allowance		-	2 600	-	377	1 372	2 080	(675)	(26%)	-
Other benefits and allowances		-	2 417	-	131	817	850	87	11%	-
Payments in lieu of leave		-	-	-	-	154	-	154	ND/ND	-
Long service awards		-	78	-	-	16	8	32	76%	-
Post-retirement benefit obligations		-	1 700	-	278	1 018	1 581	(2 109)	(140%)	-
Sub Total - Other Municipal Staff		-	120 410	-	8 022	42 868	64 575	(22 007)	-24%	-
% increase	4		ND/ND							
Total Parent Municipality		-	155 918	-	8 810	47 838	71 176	(23 268)	-33%	-
Other Salary, allowances & benefits in amount		-	-	-	-	-	-	-	-	-
Board Members of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and LIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowance		-	-	-	-	-	-	-	-	-
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 LIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowance		-	-	-	-	-	-	-	-	-
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 LIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowance		-	-	-	-	-	-	-	-	-
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		-	135 819	-	8 810	47 838	71 176	(23 268)	-33%	-
% increase	4		ND/ND							
TOTAL MANAGERS AND STAFF		-	126 385	-	8 978	48 463	67 614	(22 961)	-32%	-

NC452 Ga-Seqonyana - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 December

Ref	Description	Budget Year 2018/19												2018/19 Medium Term Revenue & Expenditure Framework				
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21		
1	Cash Receipts By Source																	
	Property sales	5 658	4 727	4 937	3 378	2 732	1 310	-	-	-	-	-	-	-	37 958	15 025	-	
	Service charges - electricity revenue	6 173	7 194	6 355	7 731	5 231	7 376	-	-	-	-	-	-	-	84 874	41 814	-	
	Service charges - water revenue	1 630	1 391	1 281	1 455	2 005	1 039	-	-	-	-	-	-	-	20 364	11 522	-	
	Service charges - sanitation revenue	849	785	705	745	831	488	-	-	-	-	-	-	-	5 901	1 498	-	
	Service charges - refuse	510	444	473	457	535	335	-	-	-	-	-	-	-	6 658	3 912	-	
	Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Rental of facilities and equipment	64	41	5	70	75	95	-	-	-	-	-	-	-	756	415	-	
	Interest earned - external investments	240	502	393	275	216	210	-	-	-	-	-	-	-	2 592	1 146	-	
	Interest earned - outstanding debtors	462	455	554	533	618	550	-	-	-	-	-	-	-	8 800	5 725	-	
	Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Fines, penalties and forfeits	23	10	23	19	38	66	-	-	-	-	-	-	-	1 402	1 224	-	
	Licences and permits	220	172	225	111	322	240	-	-	-	-	-	-	-	5 728	4 437	-	
	Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Transfer receipts - operating	54 859	2 463	-	-	811	47 165	-	-	-	-	-	-	-	166 052	60 723	-	
	Other revenue	579	296	(4)	288	685	292	-	-	-	-	-	-	-	8 279	5 162	-	
	Cash Receipts by Source	73 676	16 482	14 957	14 103	14 981	59 486	-	-	-	-	-	-	-	349 793	153 608	-	
	Other Cash Flows by Source																	
	Transfer receipts - capital	40 703	-	-	14 500	-	-	-	-	-	-	-	-	-	94 437	39 229	-	
	Contributions & Continued assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Proceeds on disposal of FPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Banking long term investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Increase in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Receipt of non-current deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Change in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total Cash Receipts by Source	114 179	16 482	14 957	29 603	14 981	59 486	-	-	-	-	-	-	-	506 244	254 856	-	
	Cash Payments by Type																	
	Employee related costs	7 600	7 472	8 639	8 616	7 146	7 927	-	-	-	-	-	-	-	126 395	78 554	-	
	Remuneration of councillors	737	534	534	729	728	768	-	-	-	-	-	-	-	9 524	5 454	-	
	Interest paid	9	9	9	9	8	9	-	-	-	-	-	-	-	5 414	5 360	-	
	Bulk purchases - Electricity	10 071	12 248	12 214	6 805	7 735	7 813	-	-	-	-	-	-	-	80 261	22 575	-	
	Bulk purchases - Water & Sewer	10 000	-	-	5 550	-	2 368	-	-	-	-	-	-	-	6 895	6 895	-	
	Other materials	110	555	783	574	155	371	-	-	-	-	-	-	-	24 811	6 010	-	
	Contracted services	2 840	1 823	3 572	4 736	2 066	1 588	-	-	-	-	-	-	-	25 827	42 452	-	
	Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Grants and subsidies paid - other	1	5	2	2	1	12	-	-	-	-	-	-	-	28	28	-	
	General expenses	1 152	4 126	4 176	2 101	3 572	1 431	-	-	-	-	-	-	-	22 780	22 780	-	
	Cash Payments by Type	33 520	26 371	30 131	29 261	21 443	22 285	-	-	-	-	-	-	-	173 624	173 624	-	
	Other Cash Flows/Payments by Type																	
	Capital assets	-	7 557	13 935	5 530	20 704	7 253	-	-	-	-	-	-	-	100 175	40 153	-	
	Repayment of borrowing	16	16	15	18	17	795	-	-	-	-	-	-	-	4 550	3 675	-	
	Other Cash Flows/Payments	4 728	-	1 713	1 538	-	-	-	-	-	-	-	-	-	29 729	20 129	-	
	Total Cash Payments by Type	38 267	33 944	42 794	36 345	42 164	30 348	-	-	-	-	-	-	-	469 963	246 111	-	
	NET INCREASE/(DECREASE) IN CASH HELD	75 922	(15 462)	(27 837)	(6 743)	(27 183)	28 838	-	-	-	-	-	-	-	30 281	8 745	-	
	Cash/Debt equivalents at the month/year beginning	11 063	85 985	71 523	40 690	36 943	9 780	38 898	38 588	38 588	38 588	38 588	38 588	38 588	47 344	47 344	47 344	
	Cash/Debt equivalents at the month/year end	85 985	71 523	43 686	33 947	9 760	38 566	38 588	38 588	38 588	38 588	38 588	38 588	38 588	47 344	47 344	47 344	

NC452 Ga-Segonyana - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

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									
<u>Monthly expenditure performance trend</u>									
July	-	10 857	-	-	-	10 857	-	-	-
August	-	10 857	-	7 758	-	21 714	21 714	100.0%	0%
September	-	10 857	-	10 800	10 800	32 571	21 770	66.8%	8%
October	-	10 857	-	8 410	20 210	43 428	23 218	53.5%	16%
November	-	10 857	-	15 664	35 875	54 285	18 410	33.9%	28%
December	-	10 857	-	8 533	44 408	65 142	20 734	31.8%	34%
January	-	10 857	-	-	-	75 999	-	-	-
February	-	10 857	-	-	-	85 856	-	-	-
March	-	10 857	-	-	-	97 713	-	-	-
April	-	10 857	-	-	-	108 570	-	-	-
May	-	10 857	-	-	-	119 427	-	-	-
June	-	10 857	-	-	-	130 284	-	-	-
Total Capital expenditure	-	130 284	-	52 196					

Artwork	-	-	-	-	-	-	-	-	-
Aspens	-	-	-	-	-	-	-	-	-
Two Reservoir Towers	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Scout and Recreation Facilities	-	10,545	-	-	-	1,273	1,273	100.0%	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	10,545	-	-	-	1,273	1,273	100.0%	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment Properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Approved Property	-	-	-	-	-	-	-	-	-
Unapproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Approved Property	-	-	-	-	-	-	-	-	-
Unapproved Property	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Play/Safety Parks	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Levees/dam	-	-	-	-	-	-	-	-	-
Township Centers	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Snake Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Services	-	-	-	-	-	-	-	-	-
Licenses and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Gold/Work Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Land Information Software Applications	-	-	-	-	-	-	-	-	-
Unpatented	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Literature	-	-	-	-	-	-	-	-	-
Literature	-	-	-	-	-	-	-	-	-
Rock, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Rock, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	27,391	99,806	-	427	78,448	46,902	(31,546)	-37.1%

References

1. Total Capital Expenditure on new assets (SC13a) plus Total Capital Expenditure on renewal of existing assets (SC13b) plus Total Capital Expenditure on upgrading of existing assets (SC13c) must reconcile to total capital expenditure in Table D5

check reference 27 391 99 806 - 427 78 448 46 902 (31 546) -37.1%