

**GA-SEGONYANA LOCAL  
MUNICIPALITY**



**SECTION 52  
QUARTER 1  
SEPTEMBER 2018**

**SECTION 52 QUARTER 1 2018/2019**  
(6.1.1) (Manager Finance)

**1. PURPOSE**

To **CONSIDER** and **APPROVE** SECTION 52 for **QUARTER 1** 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.

**4. Resolved by council**

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

## 5. Report for the period ending 30 September 2018

### 5.1 The statement of Financial Performance

NC452 Ga-Segonyana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

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										
<b>Revenue By Source</b>										
Property rates		-	44 668	-	1 395	33 584	10 345	23 239	225%	-
Service charges - electricity revenue		-	99 852	-	4 172	22 200	23 912	(1 712)	-7%	-
Service charges - water revenue		-	23 958	-	216	3 938	4 969	(1 031)	-21%	-
Service charges - sanitation revenue		-	6 943	-	457	2 687	3 271	(584)	-18%	-
Service charges - refuse revenue		-	7 845	-	695	2 099	2 403	(304)	-13%	-
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	765	-	5	109	584	(474)	-81%	-
Interest earned - external investments		-	2 992	-	393	1 144	291	852	293%	-
Interest earned - outstanding debtors		-	8 800	-	564	1 471	1 641	(171)	-10%	-
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	7 009	-	23	44	341	(297)	-87%	-
Licences and permits		-	5 728	-	226	617	1 114	(497)	-45%	-
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		-	166 052	-	-	55 530	36 992	18 538	50%	-
Other revenue		-	8 279	-	(4)	10 459	3 424	7 035	205%	-
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	<b>382 890</b>	-	<b>8 141</b>	<b>133 883</b>	<b>89 288</b>	<b>44 595</b>	<b>50%</b>	-
<b>Expenditure By Type</b>										
Employee related costs		-	126 395	-	297	6 726	29 679	(22 952)	-77%	-
Remuneration of councillors		-	9 524	-	-	2 999	1 674	1 324	79%	-
Debt impairment		-	1 035	-	-	9	142	(133)	-93%	-
Depreciation & asset impairment		-	43 875	-	-	-	9 584	(9 584)	-100%	-
Finance charges		-	5 414	-	660	1 245	1 036	209	20%	-
Bulk purchases		-	105 073	-	9 520	19 309	25 974	(6 664)	-26%	-
Other materials		-	8 292	-	783	1 279	4 075	(2 796)	-69%	-
Contracted services		-	42 452	-	4 782	7 766	8 137	(371)	-5%	-
Transfers and subsidies		-	50	-	2	7	13	(5)	-42%	-
Other expenditure		-	39 337	-	4 176	9 456	6 794	2 662	39%	-
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		-	<b>381 446</b>	-	<b>20 221</b>	<b>48 797</b>	<b>87 108</b>	<b>(38 310)</b>	<b>-44%</b>	-

### 5.2 The Major Operating Revenue variances against the budget are:

- Property rates -Favorable variance of R23 239mil.
- Electricity revenue - Unfavorable variance of R1 712mil because of seasonal fluctuations.
- Water revenue - Unfavorable variance of R1 031mil due to under projection.
- Sanitation revenue -Unfavorable variance of R0 584mil
- Refuse revenue - Unfavorable variance of R0 304mil.
- Interest earned – External Investment - Favorable variance of R0 852mil
- Interest earned - Outstanding debtors - Unfavorable variance of R0 171mil due to the over-projection on the interest revenue.
- Rental of Facilities and equipment - Unfavorable variance of R0 474mil.
- Fines - Unfavorable variance of R0 297mil due to traffic fines not yet accrued for seven months.
- License and Permits - Favorable variance of R0 497mil due to more licenses issued during the year than anticipated
- Transfer Recognized Operational - Favorable variance of R18 538mil due to non-alignment of projections on the National Treasury payment schedule which is only available after the approval of the MTREF  
For Breakdown please refer to Annexure A Table SC7(1)
- Other Revenue – Unfavorable variance of R7 035mil

### 5.3 The Major Operating Expenditure variances against budget are:

- Employee Related Costs - Favorable variance of R22 952mil is as a result of salaries Journals for month September not captured on Financial System.
- Remuneration of Councilors - Unfavorable variance of R1 324mil
- Bulk Purchases -Unfavorable variance of R6 664mil due to seasonal fluctuation and overestimation of expenditure, The Municipality is also experiencing the cash flow problem and as a result we struggle to meet our obligation timeously.
- Other Materials - Favorable variance of R2 796mil is as a result of cost containment measures.
- Contracted Services - Unfavorable variance of R0 371mil.
- Other Expenditure - Favorable variance of R2 662mil is due to cost containment measures in place.

**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 29.9% (R29 935mil).

The Summary Report indicates the following:

**NC452 Ga-Segonyana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) – M03 Sep**

<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>	-	2 620	-	-	546	655	(109)	-17%	-	
Executive and council	-	-	-	-	-	-	-	-	-	
Finance and administration	-	2 620	-	-	546	655	(109)	-17%	-	
Internal audit	-	-	-	-	-	-	-	-	-	
<b>Community and public safety</b>	-	19 716	-	231	534	4 929	(4 395)	-89%	-	
Community and social services	-	7 591	-	231	532	1 898	(1 365)	-72%	-	
Sport and recreation	-	11 840	-	-	1	2 960	(2 959)	-100%	-	
Public safety	-	285	-	-	-	71	(71)	-100%	-	
Housing	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	
<b>Economic and environmental services</b>	-	31 840	-	-	6 857	9 389	(2 532)	-27%	-	
Planning and development	-	1 438	-	-	3 677	360	3 318	923%	-	
Road transport	-	30 327	-	-	3 180	9 010	(5 831)	-65%	-	
Environmental protection	-	75	-	-	-	19	(19)	-100%	-	
<b>Trading services</b>	-	46 000	-	10 570	21 999	17 597	4 402	25%	-	
Energy sources	-	1 000	-	8 247	18 058	250	17 808	7123%	-	
Water management	-	11 317	-	339	1 958	8 926	(6 968)	-78%	-	
Waste water management	-	33 683	-	1 983	1 983	8 421	(6 437)	-76%	-	
Waste management	-	-	-	-	-	-	-	-	-	
<b>Other</b>	-	-	-	-	-	-	-	-	-	
<b>Total Capital Expenditure - Functional Classification</b>	3	-	100 176	-	10 800	29 935	32 569	(2 634)	-8%	-

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

The CFS report for the period ending 30 September 2018 indicates a closing balance (cash and cash equivalents) of **R43 686 million** which comprises of the following:

- Bank balance and cash R0 455million (Main Acc)
- Bank balance and cash R0 001million (Money on Call Acc)
- Bank balance and cash R43 299million (TOA Acc)
- Bank balance and cash R0 million (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 30 September 2018 amounts to R113 500mil (Government: R14 975mil, Business: R17 070mil, Households: R69 812mil and Other: R11 643mil).

## 9. FINANCIAL IMPLICATIONS

The report for the period ending 30 September 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 - M03 September

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	44 668	-	1 395	33 584	10 345	23 239	225%	-
Service charges	-	138 597	-	5 540	30 924	34 555	(3 631)	-11%	-
Investment revenue	-	2 992	-	393	1 144	291	852	293%	-
Transfers and subsidies	-	166 052	-	-	55 530	36 992	18 538	50%	-
Other own revenue	-	30 581	-	813	12 701	7 105	5 596	79%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>382 890</b>	-	<b>8 141</b>	<b>133 883</b>	<b>89 288</b>	<b>44 595</b>	<b>50%</b>	-
Employee costs	-	126 395	-	297	6 726	29 679	(22 952)	-77%	-
Remuneration of Councilors	-	9 524	-	-	2 999	1 674	1 324	79%	-
Depreciation & asset impairment	-	43 875	-	-	-	9 584	(9 584)	-100%	-
Finance charges	-	5 414	-	660	1 245	1 036	209	20%	-
Materials and bulk purchases	-	113 364	-	10 304	20 588	30 048	(9 460)	-31%	-
Transfers and subsidies	-	50	-	2	7	13	(5)	-42%	-
Other expenditure	-	82 824	-	8 958	17 232	15 074	2 158	14%	-
<b>Total Expenditure</b>	-	<b>381 446</b>	-	<b>20 221</b>	<b>48 797</b>	<b>87 108</b>	<b>(38 310)</b>	<b>-44%</b>	-
<b>Surplus/(Deficit)</b>	-	<b>1 443</b>	-	<b>(12 080)</b>	<b>85 085</b>	<b>2 180</b>	<b>82 905</b>	<b>3802%</b>	-
Transfers and subsidies - capital (monetary allocations)	-	94 432	-	16 511	21 823	13 565	8 258	61%	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>95 875</b>	-	<b>4 431</b>	<b>106 909</b>	<b>15 746</b>	<b>91 163</b>	<b>579%</b>	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	-	<b>95 875</b>	-	<b>4 431</b>	<b>106 909</b>	<b>15 746</b>	<b>91 163</b>	<b>579%</b>	-
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	79 143	99 956	-	10 800	64 667	24 989	39 678	159%	-
Capital transfers recognised	-	94 432	-	10 800	76 321	32 569	43 752	134%	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	5 745	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	-	<b>100 176</b>	-	<b>10 800</b>	<b>76 321</b>	<b>32 569</b>	<b>43 752</b>	<b>134%</b>	-
<b>Financial position</b>									
Total current assets	-	142 866	-	-	170 682	-	-	-	-
Total non current assets	-	1 288 733	-	-	1 356 867	-	-	-	-
Total current liabilities	-	67 382	-	-	215 547	-	-	-	-
Total non current liabilities	-	52 151	-	-	29 895	-	-	-	-
<b>Community wealth/Equity</b>	-	<b>1 312 067</b>	-	-	<b>1 508 687</b>	-	-	-	-
<b>Cash flows</b>									
Net cash from (used) operating	-	78 988	-	(16 886)	51 163	97 808	46 645	48%	(222 579)
Net cash from (used) investing	-	(38 157)	-	(10 935)	(18 492)	(11 261)	7 231	-64%	151
Net cash from (used) financing	-	(4 550)	-	(16)	(48)	(2 210)	(2 162)	98%	(27 248)
<b>Cash/cash equivalents at the month/year end</b>	-	<b>38 887</b>	-	<b>-</b>	<b>43 686</b>	<b>86 943</b>	<b>43 257</b>	<b>50%</b>	<b>(238 612)</b>
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age Analysis</b>									
Total By Income Source	7 477	4 295	20 080	2 234	2 048	1 926	8 584	66 856	113 500
<b>Creditors Age Analysis</b>									
Total Creditors	204	-	6 774	45 685	-	-	-	-	52 663

NC452 Ga-Segonyana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

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
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		54 068	72 432	-	2 339	51 702	18 108	33 594	186%	-
Executive and council		2 359	6 360	-	-	2 359	1 590	769	48%	-
Finance and administration		51 709	66 072	-	2 339	49 343	16 518	32 825	199%	-
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		7 270	21 457	-	698	1 759	5 364	(3 605)	-67%	-
Community and social services		6 497	8 925	-	623	1 069	2 231	(1 162)	-52%	-
Sport and recreation		578	12 032	-	75	495	3 008	(2 513)	-84%	-
Public safety		194	500	-	-	194	125	69	55%	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		41 482	65 772	-	1 369	10 020	16 443	(6 423)	-39%	-
Planning and development		4 364	14 565	-	(91)	1 387	3 641	(2 254)	-62%	-
Road transport		36 978	50 900	-	1 456	8 512	12 725	(4 213)	-33%	-
Environmental protection		120	307	-	5	121	77	44	58%	-
<b>Trading services</b>		106 853	315 771	-	20 244	91 951	78 943	13 009	16%	-
Energy sources		29 076	149 870	-	18 395	55 371	37 468	17 903	48%	-
Water management		44 898	70 275	-	216	17 472	17 569	(97)	-1%	-
Waste water management		20 581	67 782	-	939	9 276	16 945	(7 670)	-45%	-
Waste management		12 298	27 845	-	695	9 833	6 961	2 872	41%	-
<b>Other</b>	4	41	68	-	-	9	17	(9)	-50%	-
<b>Total Revenue - Functional</b>	2	209 694	475 500	-	24 651	155 441	118 875	36 566	31%	-
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		101 909	125 528	-	8 483	20 314	31 382	(11 068)	-35%	-
Executive and council		11 306	14 176	-	269	4 110	3 544	566	16%	-
Finance and administration		90 603	111 352	-	8 214	16 204	27 838	(11 634)	-42%	-
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		14 979	21 931	-	52	1 332	5 483	(4 151)	-76%	-
Community and social services		7 312	10 137	-	45	646	2 534	(1 888)	-75%	-
Sport and recreation		6 591	8 547	-	7	539	2 137	(1 597)	-75%	-
Public safety		1 077	3 247	-	-	146	812	(665)	-82%	-
Housing		-	-	-	-	-	-	-	-	-
Health		(1)	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		28 086	40 261	-	607	3 209	10 065	(6 856)	-68%	-
Planning and development		12 563	19 272	-	551	1 821	4 818	(2 998)	-62%	-
Road transport		15 377	20 796	-	55	1 377	5 199	(3 822)	-74%	-
Environmental protection		145	192	-	1	12	48	(36)	-76%	-
<b>Trading services</b>		136 297	154 429	-	11 078	23 677	38 607	(14 930)	-39%	-
Energy sources		80 887	94 870	-	10 850	21 695	23 718	(2 022)	-9%	-
Water management		27 984	29 760	-	31	115	7 440	(7 325)	-98%	-
Waste water management		18 054	15 971	-	1	618	3 993	(3 375)	-85%	-
Waste management		9 372	13 827	-	196	1 249	3 457	(2 208)	-64%	-
<b>Other</b>		-	45	-	-	-	11	(11)	-100%	-
<b>Total Expenditure - Functional</b>	3	281 270	342 193	-	20 220	48 532	85 548	(37 016)	-43%	-
<b>Surplus/ (Deficit) for the year</b>		(71 576)	133 308	-	4 431	106 909	33 327	73 582	221%	-



NC452 Ga-Segonyana - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September

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
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - Executive & Council	1	2 359	6 360	-	-	2 359	1 590	769	48.4%	-
Vote 2 - FINANCE AND ADMINISTRATION		51 709	66 072	-	2 339	49 343	16 518	32 825	198.7%	-
Vote 3 - COMMUNITY AND SOCIAL SERVICES		6 497	8 925	-	623	1 069	2 231	(1 162)	-52.1%	-
Vote 4 - SPORTS & RECREATION		578	12 032	-	75	495	3 008	(2 513)	-83.5%	-
Vote 5 - PUBLIC SAFETY		194	500	-	-	194	125	69	55.4%	-
Vote 6 - PLANNING AND DEVELOPMENT		4 364	14 565	-	(91)	1 387	3 641	(2 254)	-61.9%	-
Vote 7 - ROAD TRANSPORT		36 978	50 900	-	1 456	8 512	12 725	(4 213)	-33.1%	-
Vote 8 - ENVIRONMENTAL PROTECTION		120	307	-	5	121	77	44	67.7%	-
Vote 9 - ENERGY SOURCES		29 076	149 870	-	18 395	55 371	37 468	17 903	47.8%	-
Vote 10 - WATER MANAGEMENT		44 898	70 275	-	216	17 472	17 569	(97)	-0.5%	-
Vote 11 - WASTE WATER MANAGEMENT		20 581	67 782	-	939	9 276	16 945	(7 670)	-45.3%	-
Vote 12 - WASTE MANAGEMENT		12 298	27 845	-	695	9 833	6 961	2 872	41.3%	-
Vote 13 - OTHER		41	68	-	-	9	17	(9)	-49.9%	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>209 694</b>	<b>475 500</b>	<b>-</b>	<b>24 651</b>	<b>155 441</b>	<b>118 875</b>	<b>36 566</b>	<b>30.8%</b>	<b>-</b>
<b>Expenditure by Vote</b>										
Vote 1 - Executive & Council	1	11 306	14 176	-	269	4 110	3 544	566	16.0%	-
Vote 2 - FINANCE AND ADMINISTRATION		90 603	111 352	-	8 214	16 204	27 838	(11 634)	-41.8%	-
Vote 3 - COMMUNITY AND SOCIAL SERVICES		7 311	10 137	-	45	646	2 534	(1 888)	-74.5%	-
Vote 4 - SPORTS & RECREATION		6 591	8 547	-	7	539	2 137	(1 597)	-74.8%	-
Vote 5 - PUBLIC SAFETY		1 077	3 247	-	-	146	812	(665)	-82.0%	-
Vote 6 - PLANNING AND DEVELOPMENT		12 563	19 272	-	551	1 821	4 818	(2 996)	-62.2%	-
Vote 7 - ROAD TRANSPORT		15 377	20 796	-	55	1 377	5 199	(3 822)	-73.5%	-
Vote 8 - ENVIRONMENTAL PROTECTION		145	192	-	1	12	48	(36)	-75.5%	-
Vote 9 - ENERGY SOURCES		80 887	94 870	-	10 850	21 695	23 718	(2 022)	-8.5%	-
Vote 10 - WATER MANAGEMENT		27 984	29 760	-	31	115	7 440	(7 325)	-98.5%	-
Vote 11 - WASTE WATER MANAGEMENT		18 054	15 971	-	1	618	3 993	(3 375)	-84.5%	-
Vote 12 - WASTE MANAGEMENT		9 372	13 827	-	196	1 249	3 457	(2 208)	-63.9%	-
Vote 13 - OTHER		-	45	-	-	-	11	(11)	-100.0%	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>281 270</b>	<b>342 193</b>	<b>-</b>	<b>20 220</b>	<b>48 532</b>	<b>85 548</b>	<b>(37 016)</b>	<b>-43.3%</b>	<b>-</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(71 576)</b>	<b>133 308</b>	<b>-</b>	<b>4 431</b>	<b>106 909</b>	<b>33 327</b>	<b>73 582</b>	<b>220.8%</b>	<b>-</b>

NC452 Ga-Segonyana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

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	
<b>R thousands</b>											
<b>Revenue By Source</b>											
Property rates		-	44 668	-	-	1 395	33 584	10 345	23 239	225%	-
Service charges - electricity revenue		-	99 852	-	-	4 172	22 200	23 912	(1 712)	-7%	-
Service charges - water revenue		-	23 958	-	-	216	3 938	4 969	(1 031)	-21%	-
Service charges - sanitation revenue		-	6 943	-	-	457	2 687	3 271	(584)	-18%	-
Service charges - refuse revenue		-	7 845	-	-	695	2 099	2 403	(304)	-13%	-
Service charges - other		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	765	-	-	5	109	584	(474)	-81%	-
Interest earned - external investments		-	2 992	-	-	393	1 144	291	852	293%	-
Interest earned - outstanding debtors		-	8 800	-	-	564	1 471	1 641	(171)	-10%	-
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	7 009	-	-	23	44	341	(297)	-87%	-
Licences and permits		-	5 728	-	-	226	617	1 114	(497)	-45%	-
Agency services		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		-	166 052	-	-	-	55 530	36 992	18 538	50%	-
Other revenue		-	8 279	-	-	(4)	10 459	3 424	7 035	205%	-
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>			<b>382 890</b>			<b>8 141</b>	<b>133 883</b>	<b>89 288</b>	<b>44 595</b>	<b>50%</b>	
<b>Expenditure By Type</b>											
Employee related costs		-	126 395	-	-	297	6 726	29 679	(22 952)	-77%	-
Remuneration of councillors		-	9 524	-	-	-	2 999	1 674	1 324	79%	-
Debt impairment		-	1 035	-	-	-	9	142	(133)	-93%	-
Depreciation & asset impairment		-	43 875	-	-	-	-	9 584	(9 584)	-100%	-
Finance charges		-	5 414	-	-	660	1 245	1 036	209	20%	-
Bulk purchases		-	105 073	-	-	9 520	19 309	25 974	(6 664)	-26%	-
Other materials		-	8 292	-	-	783	1 279	4 075	(2 796)	-69%	-
Contracted services		-	42 452	-	-	4 782	7 766	8 137	(371)	-5%	-
Transfers and subsidies		-	50	-	-	2	7	13	(5)	-42%	-
Other expenditure		-	39 337	-	-	4 176	9 456	6 794	2 662	39%	-
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>			<b>381 446</b>			<b>20 221</b>	<b>48 797</b>	<b>87 108</b>	<b>(38 310)</b>	<b>-44%</b>	
<b>Surplus/(Deficit)</b>											
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	1 443	-	-	(12 080)	85 085	2 180	82 905	0	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	94 432	-	-	16 511	21 823	13 565	8 258	0	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>			<b>95 875</b>			<b>4 431</b>	<b>106 909</b>	<b>15 746</b>			
Taxation		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>			<b>95 875</b>			<b>4 431</b>	<b>106 909</b>	<b>15 746</b>			
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>			<b>95 875</b>			<b>4 431</b>	<b>106 909</b>	<b>15 746</b>			
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>			<b>95 875</b>			<b>4 431</b>	<b>106 909</b>	<b>15 746</b>			

NC452 Ga-Segonyana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

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
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	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 -		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMINISTRATION		5 836	2 088	-	-	35 278	522	34 756	6660%	-
Vote 3 - COMMUNITY AND SOCIAL SERVICES		2 505	7 591	-	231	532	1 898	(1 365)	-72%	-
Vote 4 - SPORTS & RECREATION		15	11 840	-	-	1	2 960	(2 959)	-100%	-
Vote 5 - PUBLIC SAFETY		-	285	-	-	-	71	(71)	-100%	-
Vote 6 - PLANNING AND DEVELOPMENT		6 891	1 250	-	-	3 677	313	3 365	1077%	-
Vote 7 - ROAD TRANSPORT		29 908	30 327	-	-	3 180	7 582	(4 402)	-58%	-
Vote 8 - ENVIRONMENTAL PROTECTION		-	75	-	-	-	19	(19)	-100%	-
Vote 9 - ENERGY SOURCES		4 816	1 000	-	8 247	18 058	250	17 808	7123%	-
Vote 10 - WATER MANAGEMENT		28 172	11 817	-	339	1 958	2 954	(996)	-34%	-
Vote 11 - WASTE WATER MANAGEMENT		-	33 683	-	1 983	1 983	8 421	(6 437)	-76%	-
Vote 12 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 13 - OTHER		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	79 143	99 956	-	10 800	64 667	24 989	39 678	159%	-
<b>Total Capital Expenditure</b>		79 143	99 956	-	10 800	64 667	24 989	39 678	159%	-
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>			2 620	-	-	1	655	(654)	-100%	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	2 620	-	-	1	655	(654)	-100%	-
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>			19 716	-	231	534	4 929	(4 395)	-89%	-
Community and social services		-	7 591	-	231	532	1 898	(1 365)	-72%	-
Sport and recreation		-	11 840	-	-	1	2 960	(2 959)	-100%	-
Public safety		-	285	-	-	-	71	(71)	-100%	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>			31 840	-	-	6 857	9 389	(2 532)	-27%	-
Planning and development		-	1 438	-	-	3 677	360	3 318	923%	-
Road transport		-	30 327	-	-	3 180	9 010	(5 831)	-65%	-
Environmental protection		-	75	-	-	-	19	(19)	-100%	-
<b>Trading services</b>			46 000	-	10 570	21 999	17 597	4 402	25%	-
Energy sources		-	1 000	-	8 247	18 058	250	17 808	7123%	-
Water management		-	11 317	-	339	1 958	8 926	(6 968)	-78%	-
Waste water management		-	33 683	-	1 983	1 983	8 421	(6 437)	-76%	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	-	100 176	-	10 800	29 391	32 569	(3 178)	-10%	-
<b>Funded by:</b>										
National Government		-	94 432	-	10 800	78 321	32 569	43 752	134%	-
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	94 432	-	10 800	78 321	32 569	43 752	134%	-
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	5 745	-	-	-	-	-	-	-
<b>Total Capital Funding</b>		-	100 176	-	10 800	78 321	32 569	43 752	134%	-

**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 PRP 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 - M03 September

Description	Ref	2017/18	Budget Year 2018/19			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		-	38 887	-	23 137	-
Call investment deposits		-	-	-	78 650	-
Consumer debtors		-	28 606	-	4 997	-
Other debtors		-	42 325	-	62 332	-
Current portion of long-term receivables		-	-	-	-	-
Inventory		-	33 048	-	1 565	-
<b>Total current assets</b>		-	<b>142 866</b>	-	<b>170 682</b>	-
<b>Non current assets</b>						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		-	6 961	-	85 775	-
Investments in Associate		-	-	-	-	-
Property, plant and equipment		-	1 279 413	-	1 269 416	-
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		-	703	-	1 676	-
Other non-current assets		-	1 656	-	-	-
<b>Total non current assets</b>		-	<b>1 288 733</b>	-	<b>1 356 867</b>	-
<b>TOTAL ASSETS</b>		-	<b>1 431 600</b>	-	<b>1 527 549</b>	-
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		-	5 948	-	-	-
Consumer deposits		-	3 781	-	(2 802)	-
Trade and other payables		-	54 657	-	308 613	-
Provisions		-	2 997	-	(90 264)	-
<b>Total current liabilities</b>		-	<b>67 382</b>	-	<b>215 547</b>	-
<b>Non current liabilities</b>						
Borrowing		-	16 868	-	25 025	-
Provisions		-	35 282	-	4 870	-
<b>Total non current liabilities</b>		-	<b>52 151</b>	-	<b>29 895</b>	-
<b>TOTAL LIABILITIES</b>		-	<b>119 533</b>	-	<b>245 442</b>	-
<b>NET ASSETS</b>	2	-	<b>1 312 067</b>	-	<b>1 282 107</b>	-
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		-	1 312 067	-	1 508 687	-
Reserves		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	-	<b>1 312 067</b>	-	<b>1 508 687</b>	-

NC452 Ga-Segonyana - Table C7 Monthly Budget Statement - Cash Flow - M03 September

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
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		-	37 968	-	4 937	15 522	13 784	1 738	13%	29 171
Service charges		-	117 807	-	8 814	29 792	32 459	(2 667)	-8%	-
Other revenue		-	16 174	-	250	1 653	4 622	(2 969)	-64%	-
Government - operating		-	166 052	-	-	57 334	61 420	(4 086)	-7%	-
Government - capital		-	94 432	-	-	40 703	54 697	(13 994)	-26%	-
Interest		-	11 792	-	957	2 614	2 309	305	13%	-
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		-	(359 772)	-	(31 832)	(96 420)	(69 834)	26 586	-38%	(251 750)
Finance charges		-	(5 414)	-	(9)	(28)	(1 648)	(1 620)	98%	-
Transfers and Grants		-	(50)	-	(2)	(7)	(3)	4	-155%	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>			<b>78 988</b>	<b>-</b>	<b>(16 886)</b>	<b>51 163</b>	<b>97 808</b>	<b>46 645</b>	<b>48%</b>	<b>(222 579)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	151
Decrease (increase) other non-current receivables		-	62 019	-	-	-	15 505	(15 505)	-100%	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		-	(100 176)	-	(10 935)	(18 492)	(26 766)	(8 274)	31%	-
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>			<b>(38 157)</b>	<b>-</b>	<b>(10 935)</b>	<b>(18 492)</b>	<b>(11 261)</b>	<b>7 231</b>	<b>-64%</b>	<b>151</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	3 031
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	(8 638)
<b>Payments</b>										
Repayment of borrowing		-	(4 550)	-	(16)	(48)	(2 210)	(2 162)	98%	(21 641)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>			<b>(4 550)</b>	<b>-</b>	<b>(16)</b>	<b>(48)</b>	<b>(2 210)</b>	<b>(2 162)</b>	<b>98%</b>	<b>(27 248)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>			<b>36 281</b>	<b>-</b>	<b>(27 837)</b>	<b>32 623</b>	<b>84 337</b>			<b>(249 676)</b>
Cash/cash equivalents at beginning:		-	2 606	-		11 063	2 606			11 063
Cash/cash equivalents at month/year end:		-	38 887	-		43 686	86 943			(238 612)

NC452 Ga-Segonyana - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

		Budget Year 2018/19										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.o Council Policy
Description		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
NT Code													
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
1200	Trade and Other Receivables from Exchange Transactions - Water	776	485	270	301	167	163	635	4 258	7 054	5 524	-	
1300	Trade and Other Receivables from Exchange Transactions - Electricity	295	146	105	61	59	44	144	483	1 336	790	-	
1400	Receivables from Non-exchange Transactions - Property Rates	706	784	400	419	295	326	1 782	2 559	7 271	5 380	-	
1500	Receivables from Exchange Transactions - Waste Water Management	563	455	444	454	454	441	2 078	10 952	15 840	14 379	-	
1600	Receivables from Exchange Transactions - Waste Management	925	410	262	226	102	136	473	1 524	4 058	2 461	-	
1700	Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	
1810	Interest on Arrear Debtor Accounts	1 827	1 009	18 368	228	435	354	1 405	32 645	56 272	35 067	-	
1820	Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	
1900	Other	2 385	1 006	231	544	537	463	2 067	14 435	21 669	18 047	-	
<b>2000</b>	<b>Total By Income Source</b>	<b>7 477</b>	<b>4 295</b>	<b>20 080</b>	<b>2 234</b>	<b>2 048</b>	<b>1 926</b>	<b>8 584</b>	<b>66 656</b>	<b>113 500</b>	<b>81 648</b>	-	
<b>2017/18 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
2200	Organs of State	880	430	151	271	134	216	936	11 958	14 975	13 514	-	
2300	Commercial	3 234	1 545	3 448	484	611	299	1 492	5 957	17 070	8 843	-	
2400	Households	3 072	2 067	9 944	1 361	1 366	1 302	5 708	44 993	69 812	54 730	-	
2500	Other	291	253	6 538	118	(62)	110	448	3 948	11 643	4 562	-	
<b>2600</b>	<b>Total By Customer Group</b>	<b>7 477</b>	<b>4 295</b>	<b>20 080</b>	<b>2 234</b>	<b>2 048</b>	<b>1 926</b>	<b>8 584</b>	<b>66 656</b>	<b>113 500</b>	<b>81 648</b>	-	

NC452 Ga-Segonyana - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

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	
<b>R thousands</b>										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	-	-	-	40 314	-	-	-	-	40 314
Bulk Water	0200	-	-	4 468	1 092	-	-	-	-	5 559
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	204	-	2 307	4 279	-	-	-	-	6 789
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>204</b>	<b>-</b>	<b>6 774</b>	<b>45 685</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>52 663</b>





NC452 Ga-Segonyana - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

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
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		-	159 471	-	-	55 455	55 455	-	-	-
Local Government Equitable Share			141 895			54 869	54 869	-		
Local Government Equitable Share			2 215			145	145	-		
Municipal Infrastructure Grant (PMU)			1 000			130	130	-		
Municipal Infrastructure Grant (PMU)			14 361			312	312	-		
Provincial Government:		-	1 821	-	-	-	-	-		-
Sport and Recreation			1 821							
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
<b>Total operating expenditure of Transfers and Grants:</b>		-	161 292	-	-	55 455	55 455	-		-
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		-	94 432	-	16 511	18 973	18 973	-		-
Municipal Infrastructure Grant (MIG)			48 432		2 288	4 750	4 750	-		
Integrated National Electrification Programme			45 000		14 223	14 223	14 223	-		
Other capital transfers [insert description]			1 000					-		
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
<b>Total capital expenditure of Transfers and Grants</b>		-	94 432	-	16 511	18 973	18 973	-		-
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	255 724	-	16 511	74 428	74 428	-		-

NC452 Ga-Sagonyana - Supporting Table SC3 Monthly Budget Statement - councillor and staff benefits - M03 September

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 %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages			6 752			2 769	1 688	1 081	64%	
Pension and UIF Contributions			846				212	(212)	-100%	
Medical Aid Contributions			163				41	(41)	-100%	
Motor Vehicle Allowance			528			226	132	84	71%	
Cellphone Allowance			1 135			751	286	466	163%	
Housing Allowances										
Other benefits and allowances			100				23	(23)	-100%	
Sub Total - Councillors			9 524			3 747	2 381	1 366	57%	
% Increase	4		#DIV/0!							
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages			5 163			69	773	(704)	-91%	
Pension and UIF Contributions			30							
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance			695			505	132	374	264%	
Cellphone Allowance			96			17	15	2	15%	
Housing Allowances										
Other benefits and allowances			1							
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Senior Managers of Municipality			5 984			592	919	(329)	-36%	
% Increase	4		#DIV/0!							
<b>Other Municipal Staff</b>										
Basic Salaries and Wages			86 198		27	10 041	23 560	(13 518)	-57%	
Pension and UIF Contributions			14 070			1 789	3 462	(1 673)	-48%	
Medical Aid Contributions			6 080			1 036	1 815	(578)	-36%	
Overtime			1 976			725	515	210	41%	
Performance Bonus							112	(112)	-100%	
Motor Vehicle Allowance			2 737			435	684	(249)	-36%	
Cellphone Allowance			355			49	81	(32)	-39%	
Housing Allowances			3 800			564	1 025	(461)	-45%	
Other benefits and allowances			3 417		270	473	425	48	11%	
Payments in lieu of leave						69		69	#DIV/0!	
Long service awards			78			35	34	1	3%	
Post-retirement benefit obligations			1 700			(1 480)	775	(2 255)	-291%	
Sub Total - Other Municipal Staff			120 410		297	13 738	32 288	(18 550)	-57%	
% Increase	4		#DIV/0!							
<b>Total Parent Municipality</b>			<b>135 919</b>		<b>297</b>	<b>18 076</b>	<b>35 588</b>	<b>(17 512)</b>	<b>-49%</b>	
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>Board Members of Entities</b>										
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									
<b>Senior Managers of Entities</b>										
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									
<b>Other Staff of Entities</b>										
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									
<b>Total Municipal Entities</b>										
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>			<b>135 919</b>		<b>297</b>	<b>18 076</b>	<b>35 588</b>	<b>(17 512)</b>	<b>-49%</b>	
% Increase	4		#DIV/0!							
<b>TOTAL MANAGERS AND STAFF</b>			<b>126 395</b>		<b>297</b>	<b>14 330</b>	<b>33 207</b>	<b>(18 877)</b>	<b>-57%</b>	

NC452 Ga-Segonyana - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M03 September

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	<b>Cash Receipts by Source</b>																
	Property rates	5 868	4 727	4 937	-	-	-	-	-	-	-	-	-	44 668	-	-	-
	Service charges - electricity revenue	8 173	7 194	6 355	-	-	-	-	-	-	-	-	-	99 852	-	-	-
	Service charges - water revenue	1 630	1 391	1 281	-	-	-	-	-	-	-	-	-	23 958	-	-	-
	Service charges - sanitation revenue	849	785	705	-	-	-	-	-	-	-	-	-	6 943	-	-	-
	Service charges - refuse	510	444	473	-	-	-	-	-	-	-	-	-	7 845	-	-	-
	Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rental of facilities and equipment	64	41	5	-	-	-	-	-	-	-	-	-	765	-	-	-
	Interest earned - external investments	249	502	393	-	-	-	-	-	-	-	-	-	2 992	-	-	-
	Interest earned - outstanding debtors	452	455	564	-	-	-	-	-	-	-	-	-	8 800	-	-	-
	Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Fines, penalties and forfeits	23	10	23	-	-	-	-	-	-	-	-	-	7 009	-	-	-
	Licences and permits	220	172	226	-	-	-	-	-	-	-	-	-	5 110	-	-	-
	Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transfer receipts - operating	54 869	2 465	-	-	-	-	-	-	-	-	-	-	112 397	-	-	-
	Other revenue	579	296	(4)	-	-	-	-	-	-	-	-	-	169 731	-	-	-
	<b>Cash Receipts by Source</b>	<b>73 476</b>	<b>18 482</b>	<b>14 957</b>	-	-	-	-	-	-	-	-	-	<b>366 569</b>	-	-	-
	<b>Other Cash Flows by Source</b>																
	Transfer receipts - capital	40 703	-	-	-	-	-	-	-	-	-	-	-	84 056	-	-	-
	Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Increase in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Receipt of non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Change in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total Cash Receipts by Source</b>	<b>114 179</b>	<b>18 482</b>	<b>14 957</b>	-	-	-	-	-	-	-	-	-	<b>363 710</b>	-	-	-
	<b>Cash Payments by Type</b>																
	Employee related costs	7 800	7 472	8 839	-	-	-	-	-	-	-	-	-	108 717	-	-	-
	Remuneration of councillors	737	534	534	-	-	-	-	-	-	-	-	-	7 719	-	-	-
	Interest paid	9	9	9	-	-	-	-	-	-	-	-	-	5 636	-	-	-
	Bulk purchases - Electricity	10 871	12 246	12 214	-	-	-	-	-	-	-	-	-	44 929	-	-	-
	Bulk purchases - Water & Sewer	10 000	-	-	-	-	-	-	-	-	-	-	-	14 811	-	-	-
	Other materials	110	155	783	-	-	-	-	-	-	-	-	-	7 904	-	-	-
	Contracted services	2 840	1 823	3 572	-	-	-	-	-	-	-	-	-	34 216	-	-	-
	Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	50	-	-	-
	Grants and subsidies paid - other	1	5	2	-	-	-	-	-	-	-	-	-	(7)	-	-	-
	General expenses	1 152	4 126	4 176	-	-	-	-	-	-	-	-	-	30 959	-	-	-
	<b>Cash Payments by Type</b>	<b>33 520</b>	<b>26 371</b>	<b>30 131</b>	-	-	-	-	-	-	-	-	-	<b>254 934</b>	-	-	-
	<b>Other Cash Flow/Payments by Type</b>																
	Capital assets	-	7 557	10 935	-	-	-	-	-	-	-	-	-	80 464	-	-	-
	Repayment of borrowing	16	16	16	-	-	-	-	-	-	-	-	-	(48)	-	-	-
	Other Cash Flow/Payments	4 720	-	1 713	-	-	-	-	-	-	-	-	-	(6 433)	-	-	-
	<b>Total Cash Payments by Type</b>	<b>38 257</b>	<b>33 944</b>	<b>42 794</b>	-	-	-	-	-	-	-	-	-	<b>328 917</b>	-	-	-
	<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>75 922</b>	<b>(15 462)</b>	<b>(27 837)</b>	-	-	-	-	-	-	-	-	-	<b>34 793</b>	-	-	-
	Cash/cash equivalents at the month/year beginning:	11 063	86 985	71 523	43 686	43 686	43 686	43 686	43 686	43 686	43 686	43 686	43 686	43 686	78 479	78 479	78 479
	Cash/cash equivalents at the month/year end:	86 985	71 523	43 686	43 686	43 686	43 686	43 686	43 686	43 686	43 686	43 686	43 686	43 686	78 479	78 479	78 479

NC452 Ga-Segonyana - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September

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
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	-	8 330	-	-	-	8 330	8 330	100.0%	0%
August	-	8 330	-	7 788	7 788	16 659	8 872	53.3%	8%
September	-	8 330	-	10 800	18 588	24 989	6 401	25.6%	19%
October	-	8 330	-	-	-	33 319	-		
November	-	8 330	-	-	-	41 648	-		
December	-	8 330	-	-	-	49 978	-		
January	-	8 330	-	-	-	58 308	-		
February	-	8 330	-	-	-	66 637	-		
March	-	8 330	-	-	-	74 967	-		
April	-	8 330	-	-	-	83 297	-		
May	-	8 330	-	-	-	91 627	-		
June	-	8 330	-	-	-	99 956	-		
<b>Total Capital expenditure</b>	-	<b>99 956</b>	-	<b>18 588</b>					





Community Facilities	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	51	-	12	12	13	1	4.8%	-
Furniture and Office Equipment	-	51	-	12	12	13	1	4.8%	-

<b>Machinery and Equipment</b>		-	1 217	-	37	109	304	196	64.3%	-
Machinery and Equipment		-	1 217	-	37	109	304	196	64.3%	-
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<b>Libraries</b>		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	1	-	3 377	-	587	680	319	155	17.0%	-





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 expen

	check balance	-79 142 936	220 000	-	-	26 114 306	55 002	-
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<b>FINANCE STANDING COMMITTEE</b>	<b>: 2018-11-05</b>
<b>EXECUTIVE COMMITTEE</b>	<b>: 2018-11-15</b>
<b>COUNCIL</b>	<b>: 2018-11-29</b>

**33. SECTION 52 QUARTER 1 2018/2019**  
(6.1.1) (Manager Finance)

**1. PURPOSE**

To **CONSIDER** and **APPROVE** SECTION 52 for **QUARTER 1** 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 1** of **2018/2019** in terms of section 52 of the MFMA, act 56 of 2003 **BE NOTED**.