

**EPHRAIM MOGALE**



**LOCAL MUNICIPALITY (LIM471)**

Monthly Budget Monitoring Report  
(Section 71 of MFMA)

**30 APRIL 2017**

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## 1.1 Executive summary

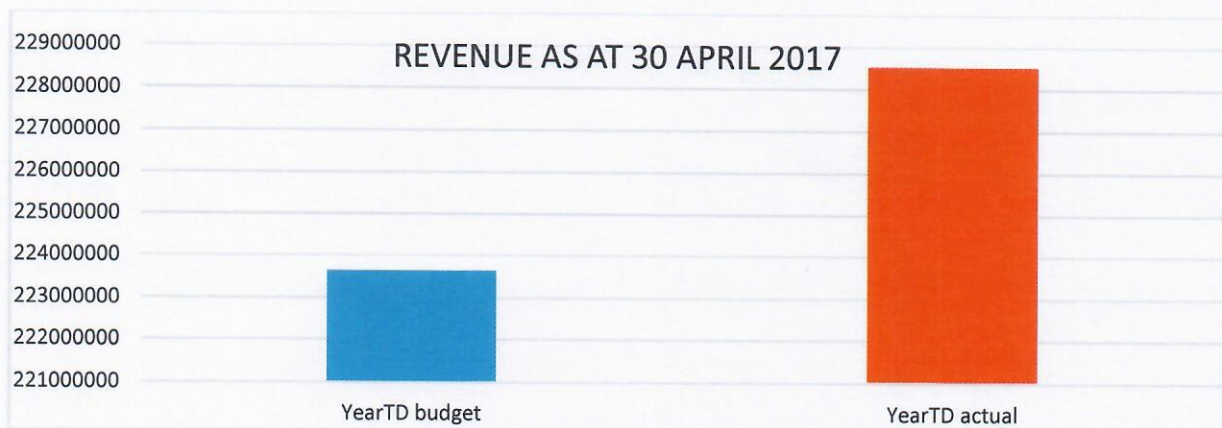
### 1.1.1 Introduction

Section 71(1) of the Municipal Finance Management Act (MFMA) requires from the Municipal Manager, as Accounting Officer of the Municipality, to submit a report in a prescribed format to the Mayor and respective provincial treasury within 10 working days after the end of each month on the state of the municipality's budget for that month and for the financial year up to the end of that month.

### 1.1.2 Consolidated Performance

#### 1.1.2.1 Statement of financial performance (Table c2, c4)

##### REVENUE (Table c2, c4)

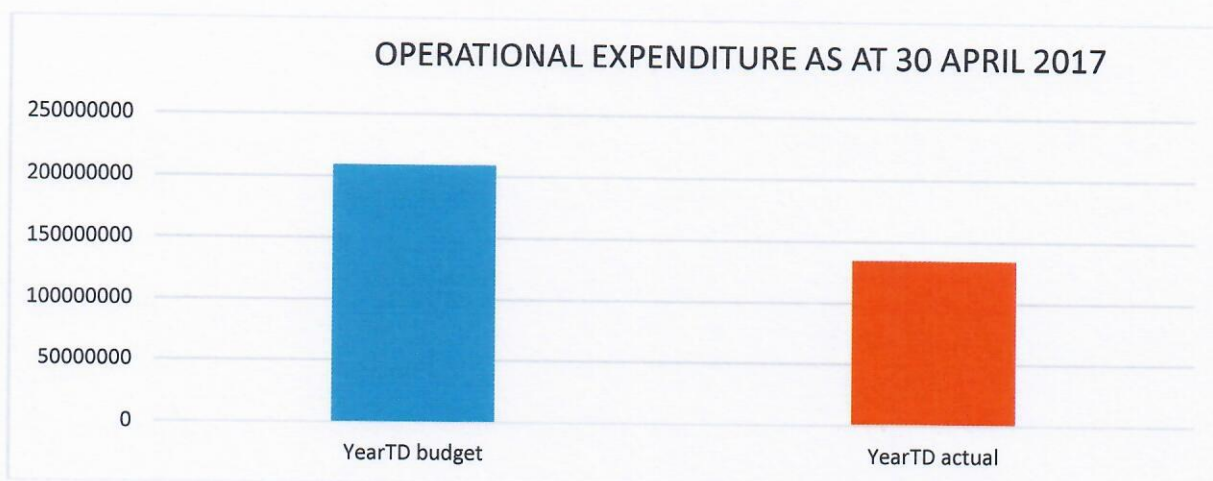


The total revenue received for the month of **April 2017** amounts to **R20.6 Million**, and the year to date revenue amount to **R228 Million** in comparison to a year to date budgeted figure of **R228 Million**. There is an unfavorable variance of **R4.8 Million** which is due to the following reasons.

#### 1. Grant

The municipality has currently received all grants hence the actual income is more than projected budget today.

## OPERATIONAL EXPENDITURE (Table c2, c3, c4)



Operating expenditure for the month of **April 2017** amounts to **R 11 Million**, and the year to date actual is **R134 Million** which is reported against a year to date budget of **R208 Million**. There is an unfavorable variance of **R74 Million** due to the following reasons.

1. Employee related cost

This major variance is due to critical vacant posts not yet filled .E.G Director Corporate services and Planning.

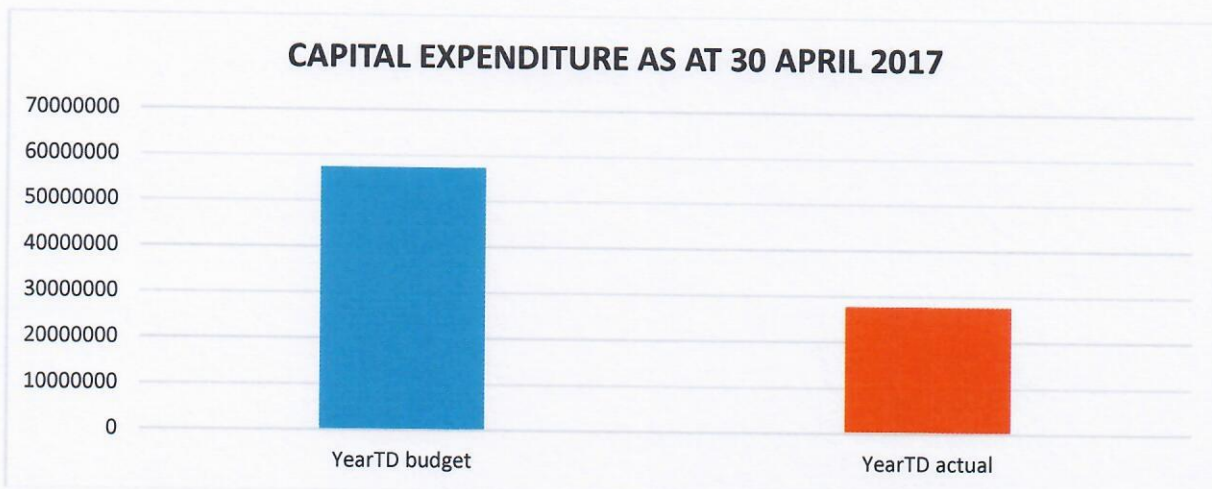
2. Depreciation and asserts impairment

Currently the municipality is accounting for depreciation at year end.

3. Debt Impairment

Currently the municipality is accounting for debt impairment at year end

### 1.1.2.2 CAPITAL EXPENDITURE (Table C5)



Capital expenditure for the month of **April 2017** amounts to **R 12.3 Million**. Capital expenditure year to date actual is **R27.6 Million**, compared to year to date budget of **R 57 Million**. The variance of **R29 Million** is due to the following reasons. (See attached capital progress report below)

#### **ELANDSKRAAL INTERNAL STREETS**

Contractor busy with construction, project scheduled to be completed by June 2017.

#### **STORMWATER EXT: 6**

Material has been procured, this will lead to spending in the next coming two months.

#### **CONSTRUCTION OF INDUSTRIA ROAD**

Finalizing evaluation for contractor to be appointed

#### **REHAB LEEWONTEIN INTERNAL STR**

Project on practical completion

#### **NGWALEMONG INTERNAL STREETS**

Contractor recently appointed and busy with site establishment

#### **PHETWANE INT ROAD**

Contractor has done surfacing and busy with capping a storm water

#### **REHABILITATION INTERNAL STREET**

Finalizing evaluation for contractor to be appointed

### Capital budget as at 30 April 2017

DEP	ITERM	PROJECTS	FUNDING	CAPITAL BUDGET 2016/2017	Y.T.D ACTUALS	VARIENCE	%
220	305164	NEW ENTRANCE-BOOM GATE	OWN	250,000.00	-	250,000.00	0%
220	305170	PALISADE FENCING	OWN	500,000.00	-	500,000.00	0%
220	305911	EXTENSION OF OFFICES	OWN	500,000.00	-	500,000.00	0%
225	305188	SPEED CAMERA	OWN	200,000.00	-	200,000.00	0%
225	305905	NEW VEHICLES	OWN	600,000.00	-	600,000.00	0%
225	305907	FIRE ARMS	OWN	40,000.00	-	40,000.00	0%
260	305162	MAST LIGHT CONNECTIONS	OWN	60,000.00	-	60,000.00	0%
260	305165	CHRISTMAS DECORATIONS	OWN	250,000.00	-	250,000.00	0%
260	305169	MATLALA RAMOSHEBO MAST RETROIT	OWN	435,000.00	384,930.00	50,070.00	88%
260	305173	GENERTOR FOR OFFICE FIN 100KV	OWN	520,000.00	-	520,000.00	0%
260	305174	DENSIFICATION EXT 1 & 3	OWN	1,000,000.00	-	1,000,000.00	0%
260	305176	INDUSTRIAL SUBSTATION 2ND SUPP	OWN	1,200,000.00	-	1,200,000.00	0%
260	305179	UPGRADE EXT 2 PHASE 2	OWN	1,185,710.00	85,277.40	1,100,432.60	7%
260	305908	PLOTTER A1	OWN	50,000.00	-	50,000.00	0%
260	305909	ELECTRICAL MATERIAL	OWN	200,000.00	-	200,000.00	0%
335	305166	RESURFACING OF TENNIS COURTS	OWN	250,000.00	-	250,000.00	0%
360	305159	FENCING OF ACCESS ROAD	OWN	160,000.00	-	160,000.00	0%
360	305172	WEIGHBRIDGE WITH SOFTWARE	OWN	750,000.00	-	750,000.00	0%
360	305189	MACHINERY AND EQUIPMENT	OWN	460,000.00	-	460,000.00	0%
425	305902	MACHINERY AND EQUIPMENT	OWN	980,000.00	-	980,000.00	0%
425	305903	LANDSCAPING & GREENING PROJECT	OWN	320,000.00	-	320,000.00	0%
500	305065	PURCHASE OF FURNITURE	OWN	550,000.00	285,755.00	264,245.00	52%
501	305186	PURCHASE OF PRINTERS	OWN	160,000.00	-	160,000.00	0%
501	305187	PURCHASE OF ICT COMPUTERS	OWN	328,000.00	-	328,000.00	0%
505	305906	MAYORAL VEHICLE	OWN	900,000.00	-	900,000.00	0%
625	305910	AIRCONDITIONING	OWN	120,000.00	-	120,000.00	0%
650	305143	MOHLALAO TWANE INTERNAL STREET	OWN	10,007,309.40	8,890,617.67	1,116,691.73	89%
650	305147	STORMWATER EXT: 6	OWN	6,000,000.00	2,021,196.41	3,978,803.59	34%
650	305175	CONSTRUCTION OF INDUSTRIA ROAD	OWN	2,000,000.00	179,879.76	1,820,120.24	9%
650	305180	REHAB LEEW FONTEIN INTERNAL STR	OWN	2,500,000.00	1,187,306.80	1,312,693.20	47%
650	305185	REHABILITATION INTERNAL STREET	OWN	3,300,000.00	-	3,300,000.00	0%
650	305904	VEHICLES	OWN	750,000.00	-	750,000.00	0%
650	305177	MASHEMONG/MOIHOEK	MIG	1,200,000.00	1,060,000.00	140,000.00	88%
650	305178	MAMPHOGO SPORTS COMPLEX	MIG	1,200,000.00	1,058,610.15	141,389.85	88%
650	305181	RATHOKE INTERNAL STREET	MIG	7,000,000.00	4,348,021.37	2,651,978.63	62%
650	305182	NGWALEMONG INTERNAL STREETS	MIG	6,000,000.00	1,122,275.00	4,877,725.00	19%
650	305184	PHETWANE INT ROAD	MIG	8,000,000.00	4,165,800.14	3,834,199.86	52%
650	305137	ELANDSKRAAL INTERNAL STREETS	MIG	10,000,000.00	2,874,610.39	7,125,389.61	29%
				<b>69,926,019.40</b>	<b>27,664,280.09</b>	<b>42,261,739.31</b>	<b>40%</b>

**Total MIG Spending is 50% as of 30 April 2017**

### **1.1.2.3 FINANCIAL POSITION (Table C6)**

The municipality will be able to pay its current or short-term obligations and provide for a risk cover to enable it to continue operations at desired levels. (See table c6)

### **CASH FLOW STATEMENT**

The cash flow statement report for **April 2017** indicates a favourable/positive closing balance (cash and cash equivalents) of **R144.7 Million**.

### **1.2.2.5 Conclusion**

The total spending on the overall capital and operational budget of 2016/2017 financial year is **40%** and **55%** respectively, as at **30 April 2017**.

## 1.2 In-Year budget statement tables

### 1.2.1 Table C2: Monthly Budget Statement - Financial Performance (standard Classification)

LIM471 Ephraim Mogale - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M10 April

Description	Ref	2015/16	Budget Year 2016/17							
		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 - Standard</b>										
<i><b>Governance and administration</b></i>		153,235	156,477	163,887	3,798	155,554	136,571	18,982	14%	156,477
Executive and council		7,526	8,286	2,123	162	1,124	1,769	(645)	-36%	8,286
Budget and treasury office		145,709	148,190	161,763	3,636	154,430	134,802	19,627	15%	148,190
Corporate services		-	-	2	0	0	-	0	#DIV/0!	-
<i><b>Community and public safety</b></i>		173	2,570	10,459	758	8,901	8,716	185	2%	2,570
Community and social services		34	30	34	2	23	28	(5)	-19%	30
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	2,275	10,281	754	8,782	8,568	214	3%	2,275
Housing		138	265	143	1	96	120	(24)	-20%	265
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		59,128	43,848	40,330	11,652	19,603	33,608	(14,005)	-42%	43,848
Planning and development		674	-	5	2	8	5	3	72%	-
Road transport		58,454	43,848	40,324	11,650	19,595	33,604	(14,008)	-42%	43,848
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		51,768	58,611	53,697	4,436	44,457	44,747	(290)	-1%	58,611
Electricity		47,076	54,204	49,013	4,128	41,281	40,844	437	1%	54,204
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		4,692	4,408	4,684	309	3,176	3,903	(728)	-19%	4,408
<i><b>Other</b></i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	264,304	261,506	268,373	20,644	228,515	223,642	4,872	2%	261,506
<b>Expenditure - Standard</b>										
<i><b>Governance and administration</b></i>		107,397	145,935	146,971	6,170	65,335	122,476	(57,141)	-47%	145,935
Executive and council		25,027	32,561	31,872	2,737	23,244	26,560	(3,316)	-12%	32,561
Budget and treasury office		62,364	88,570	89,709	2,133	27,933	74,758	(46,825)	-63%	88,570
Corporate services		20,005	24,804	25,390	1,300	14,158	21,159	(7,001)	-33%	24,804
<i><b>Community and public safety</b></i>		13,272	17,549	38,937	3,170	27,587	32,447	(4,861)	-15%	17,549
Community and social services		4,810	7,185	6,986	534	4,703	5,821	(1,118)	-19%	7,185
Sport and recreation		1,121	1,845	1,917	83	1,268	1,598	(329)	-21%	1,845
Public safety		2,851	3,331	21,309	2,011	15,501	17,757	(2,257)	-13%	3,331
Housing		4,490	5,189	5,402	283	3,569	4,501	(932)	-21%	5,189
Health		-	-	3,323	259	2,545	2,769	(224)	-8%	-
<i><b>Economic and environmental services</b></i>		29,769	38,380	19,232	1,199	11,234	16,027	(4,792)	-30%	38,380
Planning and development		1,656	4,105	4,954	129	1,876	4,129	(2,253)	-55%	4,105
Road transport		28,113	34,275	14,278	1,070	9,358	11,898	(2,540)	-21%	34,275
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		51,033	46,391	45,565	1,062	30,007	37,971	(7,964)	-21%	46,391
Electricity		43,731	39,186	39,041	691	26,598	32,534	(5,936)	-18%	39,186
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		7,302	7,205	6,524	371	3,409	5,436	(2,028)	-37%	7,205
<i><b>Other</b></i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	3	201,471	248,256	250,705	11,601	134,163	208,921	(74,758)	-36%	248,256
<b>Surplus/ (Deficit) for the year</b>		62,833	13,250	17,668	9,042	94,352	14,722	79,630	541%	13,250

This table reflects the operating budget (Financial Performance) in the standard classifications which is the Government Finance Statistics Functions and Sub-function.



These are used by National Treasury to assist in the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures being used by the different institutions. The main functions are Governance and Administration, Community and Public Safety, Economic and Environmental Services and Trading services. It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote, Table C3. (See executive summary for detail explanation on variances)

### 1.1.2 Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure)

LIM471 Ephraim Mogale - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description	Ref	2015/16	Budget Year 2016/17							
		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		29,798	28,372	30,058	2,432	25,236	25,048	187	1%	28,372
Property rates - penalties & collection charges					-	-	-	-		
Service charges - electricity revenue		45,785	54,204	47,637	4,023	40,219	39,698	521	1%	54,204
Service charges - water revenue					-	-	-	-		
Service charges - sanitation revenue					-	-	-	-		
Service charges - refuse revenue		3,216	4,408	4,360	309	3,214	3,633	(419)	-12%	4,408
Service charges - other					-	-	-	-		
Rental of facilities and equipment		138	209	143	1	66	120	(53)	-45%	209
Interest earned - external investments		4,677	1,241	6,535	710	6,125	5,446	679	12%	1,241
Interest earned - outstanding debtors		3,502	2,376	4,747	445	4,084	3,956	128	3%	2,376
Dividends received					-	-	-	-		
Fines		1,554	731	248	20	212	206	6	3%	731
Licences and permits		2,457	3,396	3,121	750	8,698	2,601	6,097	234%	3,396
Agency services		3,994	8,078	7,035	-	-	5,862	(5,862)	-100%	8,078
Transfers recognised - operational		121,961	120,624	120,624	152	119,415	100,520	18,895	19%	120,624
Other revenue		913	5,350	2,941	151	1,651	2,451	(800)	-33%	5,350
Gains on disposal of PPE			600	600						600
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>217,995</b>	<b>229,589</b>	<b>228,049</b>	<b>8,994</b>	<b>208,920</b>	<b>189,540</b>	<b>19,379</b>	<b>10%</b>	<b>229,589</b>
<b>Expenditure By Type</b>										
Employee related costs		59,377	70,710	73,122	5,593	53,025	60,935	(7,910)	-13%	70,710
Remuneration of councillors		10,633	11,663	11,663	1,299	9,229	9,719	(491)	-5%	11,663
Debt impairment		3,497	7,314	7,314	-	-	6,095	(6,095)	-100%	7,314
Depreciation & asset impairment		41,399	44,944	44,944	-	-	37,453	(37,453)	-100%	44,944
Finance charges		2,429	798	398	20	213	332	(119)	-36%	798
Bulk purchases		27,803	29,355	29,355	296	22,217	24,463	(2,245)	-9%	29,355
Other materials		7,879	13,093	10,489	-	-	8,741	(8,741)	-100%	13,093
Contracted services		4,680	8,821	13,196	75	5,166	10,996	(5,830)	-53%	8,821
Transfers and grants		1,937	2,750	2,470	-	1,476	2,058	(582)	-28%	2,750
Other expenditure		37,034	58,808	57,755	4,317	42,841	48,129	(5,288)	-11%	58,808
Loss on disposal of PPE										
<b>Total Expenditure</b>		<b>196,668</b>	<b>248,256</b>	<b>250,705</b>	<b>11,601</b>	<b>134,167</b>	<b>208,921</b>	<b>(74,753)</b>	<b>-36%</b>	<b>248,256</b>
<b>Surplus/(Deficit)</b>										
Transfers recognised - capital		21,327	(18,667)	(22,656)	(2,607)	74,752	(19,380)	94,133	(0)	(18,667)
Contributions recognised - capital		46,309	31,917	40,324	11,646	19,523	33,604	(14,080)	(0)	31,917
Contributed assets										
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>67,636</b>	<b>13,250</b>	<b>17,668</b>	<b>9,038</b>	<b>94,276</b>	<b>14,223</b>			<b>13,250</b>
Taxation										
<b>Surplus/(Deficit) after taxation</b>		<b>67,636</b>	<b>13,250</b>	<b>17,668</b>	<b>9,038</b>	<b>94,276</b>	<b>14,223</b>			<b>13,250</b>
Attributable to minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		<b>67,636</b>	<b>13,250</b>	<b>17,668</b>	<b>9,038</b>	<b>94,276</b>	<b>14,223</b>			<b>13,250</b>
Share of surplus/ (deficit) of associate										
<b>Surplus/ (Deficit) for the year</b>		<b>67,636</b>	<b>13,250</b>	<b>17,668</b>	<b>9,038</b>	<b>94,276</b>	<b>14,223</b>			<b>13,250</b>

Table C4 indicates revenue by source which indicates the types of income budgeted for and the performance of these items individually and expenditure by type reflecting operational budget per main type/category of expenditure. (See executive summary for detail explanation on variances)

**1.1.3 Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)**

LIM471 Ephraim Mogale - Table C5 Monthly Budget Statement - Capital Expenditure M10 April										
Vote Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - COUNCIL SUPPORT		82	800	900	-	-	900	(900)	-100%	800
Vote 3 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		58	972	1,038	-	286	443	(158)	-36%	972
Vote 5 - Infrastructure Services		62,710	56,842	62,858	12,388	27,379	52,675	(25,296)	-48%	56,842
Vote 6 - Community Services		2,131	6,094	5,010	-	-	3,302	(3,302)	-100%	6,094
Vote 7 - Planning & Economic development		-	800	120	-	-	-	-	-	800
<b>Total Capital single-year expenditure</b>	<b>4</b>	<b>64,980</b>	<b>65,508</b>	<b>69,926</b>	<b>12,388</b>	<b>27,664</b>	<b>57,320</b>	<b>(29,656)</b>	<b>-52%</b>	<b>65,508</b>
<b>Total Capital Expenditure</b>		<b>64,980</b>	<b>65,508</b>	<b>69,926</b>	<b>12,388</b>	<b>27,664</b>	<b>57,320</b>	<b>(29,656)</b>	<b>-52%</b>	<b>65,508</b>

Table c5 indicates capital expenditure budget and performance by vote. (See executive summary for detail explanation on variances)

**1.2.6 Table C6: Monthly Budget Statement - Financial Position**

LIM471 Ephraim Mogale - Table C6 Monthly Budget Statement - Financial Position - M10 April

Description	Ref	2015/16	Budget Year 2016/17			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		113,249	62,352	97,463	173,630	62,352
Call investment deposits		340	15,900	15,900	-	15,900
Consumer debtors		9,399	7,437	7,437	554	7,437
Other debtors		40,203	19,970	19,970	55,482	19,970
Current portion of long-term receivables				-	-	
Inventory		792	848	848	783	848
<b>Total current assets</b>		<b>163,982</b>	<b>106,507</b>	<b>141,618</b>	<b>230,449</b>	<b>106,507</b>
<b>Non current assets</b>						
Long-term receivables				-		
Investments		-	23,850	23,850	-	23,850
Investment property		57,563	120,000	57,563	57,563	120,000
Investments in Associate				-	-	
Property, plant and equipment		803,262	829,058	829,058	831,242	829,058
Agricultural				-		
Biological assets				-		
Intangible assets				-		
Other non-current assets		82		-		
<b>Total non current assets</b>		<b>860,907</b>	<b>972,908</b>	<b>910,471</b>	<b>888,805</b>	<b>972,908</b>
<b>TOTAL ASSETS</b>		<b>1,024,889</b>	<b>1,079,415</b>	<b>1,052,089</b>	<b>1,119,254</b>	<b>1,079,415</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft				-	-	
Borrowing		1,538		-	-	
Consumer deposits		1,530	1,346	1,346	1,505	1,346
Trade and other payables		50,961	45,240	45,240	67,437	45,240
Provisions		806	207	207	806	207
<b>Total current liabilities</b>		<b>54,835</b>	<b>46,793</b>	<b>46,793</b>	<b>69,748</b>	<b>46,793</b>
<b>Non current liabilities</b>						
Borrowing		2,071		-	2,071	
Provisions		26,419	28,830	28,830	26,419	28,830
<b>Total non current liabilities</b>		<b>28,489</b>	<b>28,830</b>	<b>28,830</b>	<b>28,489</b>	<b>28,830</b>
<b>TOTAL LIABILITIES</b>		<b>83,324</b>	<b>75,623</b>	<b>75,623</b>	<b>98,237</b>	<b>75,623</b>
<b>NET ASSETS</b>	2	<b>941,565</b>	<b>1,003,792</b>	<b>976,466</b>	<b>1,021,017</b>	<b>1,003,792</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		941,484	1,003,792	976,466	1,021,017	1,003,792
Reserves		82			-	
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>941,565</b>	<b>1,003,792</b>	<b>976,466</b>	<b>1,021,017</b>	<b>1,003,792</b>

This format of presenting the statement of financial position aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as "accounting" Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e.

assets readily converted to cash, or liabilities immediately required to be met from cash, appear first. (See executive summary for more detail)

### 1.2.7 Table C7: Monthly Budget Statement - Cash Flow

The municipality cash flow shows a favourable/positive closing balance of **R144 .7 Million** as at **30 April 2017**.

## PART 2 – SUPPORTING DOCUMENTS

### 2.1 Debtors' Analysis

Category	2017/04	2017/03	2017/02	2017/01	2016/12	2016/11	Total
<i>Psi</i>	-	-	-	-	15,129	60,472	75,601
<i>State</i>	9	9	9	9	81,773	484,509	566,319
<i>Farms / agri</i>	1,396,939	1,117,470	1,041,179	1,016,793	1,186,906	36,054,270	41,813,558
<i>Business</i>	2,071,715	154,085	40,845	45,067	47,215	1,911,223	4,270,150
<i>Churches</i>	10,744	719	713	708	703	33,150	46,736
<i>Commercial</i>	-	-	-	-	-	34,531	34,531
<i>Domestic</i>	-	(300)	-	-	(132)	19,874	19,442
<i>Industrial</i>	477,302	(43,947)	159,244	124,196	145,830	1,749,414	2,612,039
<i>Municipality</i>	69,959	15,692	6,060	5,825	7,193	190,809	295,538
<i>Residential</i>	1,669,683	546,340	501,606	478,171	1,309,943	18,585,696	23,091,439
<i>School/hosp</i>	18,523	4,572	4,531	87	86	(423,219)	(395,420)
<i>State-Owned</i>	-	-	646	424	-	-	1,071
<i>Other</i>	-	-	110,223	-	-	(1,722)	108,500
<b>Total</b>	<b>5,714,876</b>	<b>1,794,641</b>	<b>1,865,057</b>	<b>1,671,279</b>	<b>2,794,645</b>	<b>58,699,007</b>	<b>72,539,504</b>

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. Outstanding debtors as at **30 April 2017** amount to **R72.5 Million**.

### 2.2 Creditors' Analysis

The Municipality is paying its creditors within 30 days as prescribed by MFMA.

## 2.3 Investment portfolio analysis

LIM471 Ephraim Mogale - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
R thousands									
<b>Municipality</b>									
NEDBANK		N/A	CALL DEPOS	MONTHLY	135	6.8%	25,084	144	25,228
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				135		25,084	144	25,228

The municipality has a NEDBANK call investment account amounting to **R25.2 Million** as at **30 April 2017**.

## 2.4 Allocation and grants receipts expenditure

LIM471 Ephraim Mogale - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		110,374	120,624	120,624	-	120,535	105,858	14,677	13.9%	122,434
Local Government Equitable Share		106,323	117,556	117,556	-	117,467	102,790	14,677	14.3%	117,556
Energy Efficiency and Demand Management			-							1,810
Finance Management		1,675	1,810	1,810	-	1,810	1,810			1,810
EPWP Incentive		1,157	1,258	1,258	-	1,258	1,258			1,258
Municipal Systems Improvement		1,219								
<b>Total Operating Transfers and Grants</b>	5	110,374	120,624	120,624	-	120,535	105,858	14,677	13.9%	122,434
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		52,405	31,917	40,324	-	40,324	40,324	-		31,917
Municipal Infrastructure Grant (MIG)		52,405	31,917	40,324	-	40,324	40,324	-		31,917
<b>Total Capital Transfers and Grants</b>	5	52,405	31,917	40,324	-	40,324	40,324	-		31,917
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	162,779	152,541	160,948	-	160,859	146,182	14,677	10.0%	154,351

The municipality did not received grant in April 2017.

## 2.5 Councilors allowances and Employee benefits

The employee benefits and councilors allowance for April 2017 is R5.5 Million and R1.2 Thousand respectively.



## EPHRAIM MOGALE LOCAL MUNICIPALITY

### QUALITY CERTIFICATE

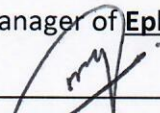
I, **Mathebela MM** the municipal manager of **Ephraim Mogale Local Municipality**, here by certify that-

- the monthly budget statement

for the month of **April** of **2017** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act

Print name **Mathebela MM**

Municipal manager of **Ephraim Mogale Local Municipality (LIM471)**

Signature 

Date 11-05-2017