

EPHRAIM MOGALE



LOCAL MUNICIPALITY (LIM471)

Monthly Budget Monitoring Report
(Section 71 of MFMA)

31 January 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, c3, c4)

REVENUE (Table c2, c3, c4)



The total revenue received for the month of **January 2017** amounts to **R9.1 Million**, and the year to date revenue amount to **R151.9 Million** in comparison to a year to date budgeted figure of **R170.8 Million**. There is an unfavorable variance of **R18.9 Million** which is due to the following reasons.

1. **Transfer recognized – capital**
The municipality is currently recognizing conditional grant such as Municipal Infrastructure Grant as liability which is the requirements if Generally Accepted Accounting Practice (GRAP). This grants will only be recognized as revenue once they have meet conditions of those grants.
2. **Property rates** with a favorable variance of 18%, though it should be noted that this does not represent actual cash collected but total rates billed at half yearly.

The budgeted amount must be aligned to the current valuation roll and the actual receipts on property rates should also be borne in mind.

3. **Fine revenue** reflects unfavorable variance of 66% which may be attributed to visibility of traffic officers to ensure public safety on our roads.

OPERATIONAL EXPENDITURE (Table c2, c3, c4)



Operating expenditure for the month of **January 2017** amounts to **R 14 Million**, and the year to date actual is **R98.5 Million** which is reported against a year to date budget of **R144 Million**. There is an unfavorable variance of **R45 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 **January 2017** amounts to **R 2 Million**. Capital expenditure year to date actual is **R9.9 Million**, compared to year to date budget of **R 54 Million**. The variance of **R44 Million** is due to the following reasons. (See attached capital progress report below)

MAMPHOGO SPORTS COMPLEX

- Consulted has been appointed and will commence work in February 2017

Phetwane Internal road

- Contractor on site. Work has commenced.

Ngwalemong Internal Street

- Specification has been convened. Tender to be advertised for construction.

Construction N:11 Dualisation

- Project to be implemented by SANRAL, Awaiting the process of incorporating N11 in town to R573 scope of work

Stormwater EXT:6

- Construction in progress, payment to be made in February 2017

Rathoke internal street

- Busy with the evaluation.

Capital budget as at 31 January 2017

| DEP | ITEM | PROJECTS | FUNDING | CAPITAL BUDGET 2016/2017 | Y.T.D ACTUALS | VARIANCE | % |
|-----|--------|--------------------------------|---------|--------------------------|----------------------|----------------------|------------|
| 220 | 305021 | EXTENSION OF OFFICES | OWN | 500 000.00 | - | 500 000.00 | 0% |
| 220 | 305164 | NEW ENTRANCE-BOOM GATE | OWN | 250 000.00 | - | 250 000.00 | 0% |
| 220 | 305167 | LEARNERS LICENSE SOFTWARE | OWN | 284 000.00 | - | 284 000.00 | 0% |
| 220 | 305170 | PALISADE FENCING | OWN | 500 000.00 | - | 500 000.00 | 0% |
| 225 | 305070 | MACHINERY & EQUIPMENT | OWN | 190 000.00 | 1 313.16 | 188 686.84 | 1% |
| 225 | 305080 | NEW VEHICLES | OWN | 500 000.00 | - | 500 000.00 | 0% |
| 260 | 305162 | MAST LIGHT CONNECTIONS | OWN | 200 000.00 | - | 200 000.00 | 0% |
| 260 | 305165 | NEW ENTRANCE-BOOM GATE | OWN | 250 000.00 | - | 250 000.00 | 0% |
| 260 | 305169 | MATLALA RAMOSHEBO MAST RETROIT | OWN | 430 000.00 | - | 430 000.00 | 0% |
| 260 | 305171 | ENERGY MASTERPLAN & OM PLAN | OWN | 500 000.00 | - | 500 000.00 | 0% |
| 260 | 305173 | GENERATOR FOR OFFICE FIN 100KV | OWN | 515 357.50 | - | 515 357.50 | 0% |
| 260 | 305174 | DENSIFICATION EXT 1 & 3 | OWN | 930 000.00 | - | 930 000.00 | 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 | 1 400 000.00 | - | 1 400 000.00 | 0% |
| 335 | 305166 | RESURFACING OF TENNIS COURTS | OWN | 250 000.00 | - | 250 000.00 | 0% |
| 360 | 305070 | MACHINERY & EQUIPMENT | OWN | 460 000.00 | - | 460 000.00 | 0% |
| 360 | 305169 | FENCING OF ACCESS ROAD | OWN | 160 000.00 | - | 160 000.00 | 0% |
| 360 | 305170 | WEIGHBRIDGE WITH SOFTWARE | OWN | 700 000.00 | - | 700 000.00 | 0% |
| 425 | 305070 | MACHINERY & EQUIPMENT | OWN | 980 000.00 | - | 980 000.00 | 0% |
| 425 | 305071 | LANDSCAPING& GREENING PROJECT | OWN | 1 120 000.00 | - | 1 120 000.00 | 0% |
| 425 | 305163 | ELECTRONIC BILLBOARDS | OWN | 200 000.00 | - | 200 000.00 | 0% |
| 500 | 305061 | MAINTANANCE OF FIRE DETECTORS | OWN | 21 600.00 | 4 864.00 | 16 736.00 | 23% |
| 500 | 305065 | PURCHASE OF FURNITURE | OWN | 550 000.00 | - | 550 000.00 | 0% |
| 500 | 305168 | RECORD MANAGEMENT | OWN | 400 000.00 | 133 659.80 | 266 340.20 | 33% |
| 505 | 305101 | MAYORAL VEHICLE | OWN | 800 000.00 | - | 800 000.00 | 0% |
| 625 | 305021 | PROVISION OF OFFICE SPACE | OWN | 800 000.00 | - | 800 000.00 | 0% |
| 650 | 305077 | ROAD & STORM WATER MASTERPLAN | OWN | 500 000.00 | 174 870.85 | 325 129.15 | 35% |
| 650 | 305080 | VEHICLES | OWN | 400 000.00 | - | 400 000.00 | 0% |
| 650 | 305146 | CONSTRUCTION: N 11 DUALISATION | OWN | 6 900 000.00 | - | 6 900 000.00 | 0% |
| 650 | 305147 | STORMWATER EXT: 6 | OWN | 6 000 000.00 | - | 6 000 000.00 | 0% |
| 650 | 305175 | CONSTRUCTION OF INDUSTRIA ROAD | OWN | 1 000 000.00 | - | 1 000 000.00 | 0% |
| 650 | 305180 | REHAB LEWFOEIN INTERNAL STR | OWN | 2 000 000.00 | - | 2 000 000.00 | 0% |
| 650 | 305183 | CONSULTANCY SERVICES | OWN | 200 000.00 | - | 200 000.00 | 0% |
| 650 | 305185 | REHABILITATION INTERNAL STREET | OWN | 2 500 000.00 | - | 2 500 000.00 | 0% |
| 650 | 305143 | MCHIALAOTWANE INTERNAL ST | OWN | - | 8 890 617.67 | (8 890 617.67) | - |
| | | | | 33 590 957.50 | 9 205 325.48 | 24 385 632.02 | 27% |
| 300 | 260001 | PMU ESTABLISHMENT | MIG | 1 517 000.00 | 867 893.07 | 1 321 442.65 | 57% |
| 650 | 305137 | ELANDSKRAAL INTERNAL STREETS | MIG | 7 000 000.00 | - | 7 000 000.00 | 0% |
| 650 | 305177 | MASHOMONG/MOIHOEK | MIG | 1 200 000.00 | - | 1 200 000.00 | 0% |
| 650 | 305178 | MAMPHOGO SPORTS COMPLEX | MIG | 1 200 000.00 | - | 1 200 000.00 | 0% |
| 650 | 305181 | RATHOKE INTERNAL STREET | MIG | 7 000 000.00 | - | 7 000 000.00 | 0% |
| 650 | 305182 | NGWALEMONG INTERNAL STREETS | MIG | 7 000 000.00 | - | 7 000 000.00 | 0% |
| 650 | 305184 | PHETWANE INT ROAD | MIG | 7 000 000.00 | - | 7 000 000.00 | 0% |
| | | | | 31 917 000.00 | 867 893.07 | 31 721 442.65 | 3% |
| | | | | 65 507 957.50 | 10 073 218.55 | 56 107 074.67 | 15% |

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 (Table C7)

The cash flow statement report for **January 2017** indicates a favourable/positive closing balance (cash and cash equivalents) of **R126 Million**.

1.2.2.5 Conclusion

The total spending on the overall capital and operational budget of 2016/2017 financial year is **15%** and **40%** respectively, as at **31 January 2017**.

1.2 In-Year budget statement tables

1.2.1 Table C1: S71 Monthly Budget Statement Summary

LIM471 Ephraim Mogale - Table C1 Monthly Budget Statement Summary - M07 January

| Description | 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 | | | | | | | | | |
| Financial Performance | | | | | | | | | |
| Property rates | 29 798 | 28 372 | - | 4 509 | 19 538 | 16 551 | 2 988 | 18% | 28 372 |
| Service charges | 49 000 | 58 611 | - | 3 545 | 29 502 | 34 190 | (4 688) | -14% | 58 611 |
| Investment revenue | 4 677 | 1 241 | - | 119 | 948 | 724 | 225 | 31% | 1 241 |
| Transfers recognised - operational | 121 961 | 120 624 | - | - | 88 569 | 106 858 | (18 289) | -17% | 120 624 |
| Other own revenue | 12 559 | 20 741 | - | 1 015 | 13 380 | 12 538 | 841 | 7% | 20 741 |
| Total Revenue (excluding capital transfers and contributions) | 217 995 | 229 589 | - | 9 188 | 151 937 | 170 860 | (18 924) | -11% | 229 589 |
| Employee costs | 59 377 | 70 710 | - | 4 391 | 34 585 | 41 247 | (6 662) | -16% | 70 710 |
| Remuneration of Councilors | 10 633 | 11 663 | - | 880 | 6 146 | 6 804 | (658) | -10% | 11 663 |
| Depreciation & asset impairment | 41 399 | 44 944 | - | - | - | 22 472 | (22 472) | -100% | 44 944 |
| Finance charges | 2 429 | 798 | - | 33 | 162 | 465 | (304) | -65% | 798 |
| Materials and bulk purchases | 35 682 | 42 449 | - | 2 537 | 22 208 | 24 762 | (2 553) | -10% | 42 449 |
| Transfers and grants | 1 937 | 2 750 | - | 123 | 572 | 1 604 | (1 032) | -64% | 2 750 |
| Other expenditure | 45 211 | 74 943 | - | 6 288 | 34 893 | 46 739 | (11 846) | -25% | 74 943 |
| Total Expenditure | 196 668 | 248 256 | - | 14 252 | 98 566 | 144 093 | (45 528) | -32% | 248 256 |
| Surplus/(Deficit) | 21 327 | (18 667) | - | (5 064) | 53 371 | 26 767 | 26 604 | 99% | (18 667) |
| Transfers recognised - capital | 46 309 | 31 917 | - | - | 741 | 17 288 | (16 547) | -96% | 31 917 |
| Contributions & Contributed assets | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | 67 636 | 13 250 | - | (5 064) | 54 112 | 44 055 | 10 057 | 23% | 13 250 |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | 67 636 | 13 250 | - | (5 064) | 54 112 | 44 055 | 10 057 | 23% | 13 250 |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 64 980 | 65 508 | - | 130 | 10 073 | 55 000 | (44 927) | -82% | 65 508 |
| Capital transfers recognised | 46 309 | 31 917 | - | 129 | 9 759 | 18 288 | (8 529) | -47% | 31 917 |
| Public contributions & donations | - | - | - | - | - | - | - | - | - |
| Borrowing | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 18 671 | 33 591 | - | 1 | 315 | 36 712 | (36 398) | -99% | 33 591 |
| Total sources of capital funds | 64 980 | 65 508 | - | 130 | 10 073 | 55 000 | (44 927) | -82% | 65 508 |
| Financial position | | | | | | | | | |
| Total current assets | 163 982 | 106 507 | - | - | 201 461 | - | - | - | 106 507 |
| Total non current assets | 860 907 | 972 908 | - | - | 892 904 | - | - | - | 972 908 |
| Total current liabilities | 54 835 | 46 793 | - | - | 83 753 | - | - | - | 46 793 |
| Total non current liabilities | 28 489 | 28 830 | - | - | 22 508 | - | - | - | 28 830 |
| Community wealth/Equity | 941 565 | 1 003 792 | - | - | 988 105 | - | - | - | 1 003 792 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 98 831 | 52 996 | - | (7 829) | 38 930 | 32 273 | (6 658) | -21% | 52 996 |
| Net cash from (used) investing | (64 980) | (63 658) | - | (130) | (10 073) | (54 846) | (44 773) | 82% | (63 658) |
| Net cash from (used) financing | (1 407) | (1 865) | - | (112) | (663) | (1 088) | (425) | 39% | (1 865) |
| Cash/cash equivalents at the month/year end | 113 249 | 62 352 | - | - | 125 996 | 51 217 | (74 778) | -146% | 85 274 |
| Debtors & creditors analysis | | | | | | | | | |
| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total |
| Debtors Age Analysis | | | | | | | | | |
| Total By Income Source | 5 121 | 3 115 | 1 895 | 1 874 | 1 761 | 55 255 | - | - | 69 021 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | 5 267 | 25 | 5 | 74 | - | - | - | - | 5 371 |

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

LIM471 Ephraim Mogale - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M07 January

| 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 | | | | | | | | | | |
| Revenue - Standard | | | | | | | | | | |
| Governance and administration | | 153 235 | 156 477 | - | 5 248 | 115 395 | 109 924 | 5 472 | 5% | 156 477 |
| Executive and council | | 7 526 | 8 286 | - | 88 | 378 | 4 834 | (4 455) | -92% | 8 286 |
| Budget and treasury office | | 145 709 | 146 190 | - | 5 160 | 115 017 | 105 090 | 9 927 | 9% | 148 190 |
| Corporate services | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 173 | 2 570 | - | 7 | 782 | 1 499 | (717) | -48% | 2 570 |
| Community and social services | | 34 | 30 | - | 4 | 20 | 17 | 3 | 18% | 30 |
| Sport and recreation | | - | - | - | - | - | - | - | - | - |
| Public safety | | - | 2 275 | - | - | 686 | 1 327 | (641) | -48% | 2 275 |
| Housing | | 138 | 265 | - | 3 | 75 | 155 | (80) | -52% | 265 |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 59 128 | 43 848 | - | 284 | 6 154 | 25 248 | (19 094) | -76% | 43 848 |
| Planning and development | | 674 | - | - | - | - | - | - | - | - |
| Road transport | | 58 454 | 43 848 | - | 284 | 6 154 | 25 248 | (19 094) | -76% | 43 848 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | 51 768 | 58 611 | - | 3 649 | 29 606 | 34 190 | (4 584) | -13% | 58 611 |
| Electricity | | 47 076 | 54 204 | - | 3 357 | 26 984 | 31 619 | (4 635) | -15% | 54 204 |
| Water | | - | - | - | - | - | - | - | - | - |
| Waste water management | | - | - | - | - | - | - | - | - | - |
| Waste management | | 4 692 | 4 408 | - | 292 | 2 622 | 2 571 | 51 | 2% | 4 408 |
| Other | 4 | - | - | - | - | - | - | - | - | - |
| Total Revenue - Standard | 2 | 264 304 | 261 506 | - | 9 188 | 151 937 | 170 860 | (18 924) | -11% | 261 506 |
| Expenditure - Standard | | | | | | | | | | |
| Governance and administration | | 107 397 | 145 935 | - | 7 181 | 47 510 | 84 839 | (37 328) | -44% | 145 935 |
| Executive and council | | 25 027 | 32 561 | - | 2 534 | 15 408 | 18 994 | (3 586) | -19% | 32 561 |
| Budget and treasury office | | 62 364 | 86 570 | - | 3 300 | 20 157 | 51 666 | (31 509) | -61% | 86 570 |
| Corporate services | | 20 005 | 24 804 | - | 1 347 | 11 946 | 14 179 | (2 233) | -16% | 24 804 |
| Community and public safety | | 13 272 | 17 549 | - | 1 282 | 7 919 | 9 805 | (1 886) | -19% | 17 549 |
| Community and social services | | 4 810 | 7 185 | - | 438 | 3 106 | 4 191 | (1 085) | -26% | 7 185 |
| Sport and recreation | | 1 121 | 1 845 | - | 176 | 876 | 1 076 | (200) | -19% | 1 845 |
| Public safety | | 2 851 | 3 331 | - | 277 | 1 817 | 1 943 | (126) | -6% | 3 331 |
| Housing | | 4 490 | 5 189 | - | 391 | 2 120 | 2 594 | (474) | -18% | 5 189 |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 29 769 | 38 380 | - | 2 778 | 17 922 | 22 388 | (4 467) | -20% | 38 380 |
| Planning and development | | 1 655 | 4 105 | - | 646 | 1 619 | 2 395 | (775) | -32% | 4 105 |
| Road transport | | 28 113 | 34 275 | - | 2 131 | 16 303 | 19 994 | (3 691) | -18% | 34 275 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | 51 033 | 46 391 | - | 3 012 | 25 214 | 27 062 | (1 847) | -7% | 46 391 |
| Electricity | | 43 731 | 39 186 | - | 2 652 | 22 803 | 22 859 | (56) | 0% | 39 186 |
| Water | | - | - | - | - | - | - | - | - | - |
| Waste water management | | - | - | - | - | - | - | - | - | - |
| Waste management | | 7 302 | 7 205 | - | 360 | 2 412 | 4 203 | (1 791) | -43% | 7 205 |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Expenditure - Standard | 3 | 201 471 | 246 256 | - | 14 252 | 98 566 | 144 093 | (45 528) | -32% | 246 256 |
| Surplus/ (Deficit) for the year | | 62 833 | 13 250 | - | (5 064) | 53 371 | 26 767 | 26 604 | 99% | 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)

1.2.3 Table C3: Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

LIM471 Ephraim Mogale - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M07 January

| Vote Description | Ref | Budget Year 2016/17 | | | | | | | | |
|--|-----|-------------------------|-----------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| | | 2015/16 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue by Vote | | | | | | | | | | |
| Vote 1 - MUNICIPAL MANAGER | 1 | - | - | - | - | - | - | - | - | - |
| Vote 2 - COUNCIL SUPPORT | | 7 526 | 8 286 | - | 88 | 378 | 4 834 | (4 455) | -92.2% | 8 286 |
| Vote 3 - Financial Services | | 145 709 | 148 190 | - | 5 160 | 115 017 | 105 090 | 9 927 | 9.4% | 148 190 |
| Vote 4 - Corporate Services | | - | - | - | - | - | - | - | - | - |
| Vote 5 - Infrastructure Services | | 93 385 | 88 396 | - | 3 357 | 28 411 | 51 234 | (22 823) | -44.5% | 88 661 |
| Vote 6 - Community Services | | 16 871 | 16 368 | - | 579 | 8 056 | 9 548 | (1 492) | -15.6% | 16 368 |
| Vote 7 - Planning & Economic development | | 813 | 265 | - | 3 | 75 | 155 | (80) | -51.5% | 265 |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | 2 | 264 304 | 261 506 | - | 9 188 | 151 937 | 170 860 | (18 924) | -11.1% | 261 771 |
| Expenditure by Vote | | | | | | | | | | |
| Vote 1 - MUNICIPAL MANAGER | 1 | 3 817 | 4 264 | - | 178 | 2 132 | 2 487 | (355) | -14.3% | 4 264 |
| Vote 2 - COUNCIL SUPPORT | | 21 211 | 28 297 | - | 2 356 | 13 276 | 16 507 | (3 230) | -19.6% | 28 297 |
| Vote 3 - Financial Services | | 62 364 | 88 570 | - | 3 300 | 20 157 | 51 666 | (31 509) | -61.0% | 88 570 |
| Vote 4 - Corporate Services | | 20 005 | 24 804 | - | 1 347 | 11 946 | 14 179 | (2 233) | -15.8% | 24 804 |
| Vote 5 - Infrastructure Services | | 53 954 | 52 595 | - | 3 448 | 28 887 | 30 680 | (1 794) | -5.8% | 52 595 |
| Vote 6 - Community Services | | 29 171 | 40 432 | - | 2 586 | 18 429 | 23 585 | (5 156) | -21.9% | 40 432 |
| Vote 7 - Planning & Economic development | | 6 146 | 9 294 | - | 1 038 | 3 739 | 4 989 | (1 250) | -25.1% | 9 294 |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | 2 | 196 668 | 248 256 | - | 14 252 | 98 566 | 144 093 | (45 528) | -31.6% | 248 256 |
| Surplus/ (Deficit) for the year | 2 | 67 636 | 13 250 | - | (5 064) | 53 371 | 26 767 | 26 604 | 99.4% | 13 515 |

Reporting per municipal vote provide details on the spread of spending over the various functions of council. Income is mainly budgeted under Finance and infrastructure services due to Grants, and therefore the majority of the income will be reflected under this section. (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) - M07 January

| Description | Ref | Budget Year 2016/17 | | | | | | | | |
|--|-----|-------------------------------|--------------------|--------------------|-------------------|------------------|------------------|-----------------|----------------------|-----------------------|
| | | 2015/16 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue By Source | | | | | | | | | | |
| Property rates | | 29 798 | 28 372 | | 4 509 | 19 538 | 16 551 | 2 988 | 18% | 28 372 |
| Property rates - penalties & collection charges | | | | | | - | - | - | | |
| Service charges - electricity revenue | | 45 785 | 54 204 | | 3 253 | 26 879 | 31 619 | (4 740) | -15% | 54 204 |
| Service charges - water revenue | | | | | | - | - | - | | |
| Service charges - sanitation revenue | | | | | | - | - | - | | |
| Service charges - refuse revenue | | 3 216 | 4 408 | | 292 | 2 622 | 2 571 | 51 | 2% | 4 408 |
| Service charges - other | | | | | | - | - | - | | |
| Rental of facilities and equipment | | 138 | 209 | | 3 | 47 | 122 | (75) | -61% | 209 |
| Interest earned - external investments | | 4 677 | 1 241 | | 119 | 948 | 724 | 225 | 31% | 1 241 |
| Interest earned - outstanding debtors | | 3 602 | 2 376 | | 212 | 2 585 | 1 386 | 1 199 | 87% | 2 376 |
| Dividends received | | | | | | - | - | - | | |
| Fines | | 1 554 | 731 | | 21 | 145 | 427 | (282) | -66% | 731 |
| Licences and permits | | 2 457 | 3 396 | | 80 | 1 640 | 1 981 | (340) | -17% | 3 396 |
| Agency services | | 3 994 | 8 078 | | 183 | 3 700 | 4 712 | (1 012) | -21% | 8 078 |
| Transfers recognised - operational | | 121 961 | 120 624 | | | 88 569 | 106 858 | (18 289) | -17% | 120 624 |
| Other revenue | | 913 | 5 350 | | 516 | 5 262 | 3 910 | 1 352 | 35% | 5 350 |
| Gains on disposal of PPE | | | 600 | | | | | | | 600 |
| Total Revenue (excluding capital transfers and contributions) | | 217 995 | 229 589 | - | 9 188 | 151 937 | 170 860 | (18 924) | -11% | 229 589 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 59 377 | 70 710 | | 4 391 | 34 585 | 41 247 | (6 662) | -16% | 70 710 |
| Remuneration of councillors | | 10 633 | 11 663 | | 880 | 6 146 | 6 804 | (658) | -10% | 11 663 |
| Debt impairment | | 3 497 | 7 314 | | | | 3 657 | (3 657) | -100% | 7 314 |
| Depreciation & asset impairment | | 41 399 | 44 944 | | | | 22 472 | (22 472) | -100% | 44 944 |
| Finance charges | | 2 429 | 798 | | 33 | 162 | 465 | (304) | -65% | 798 |
| Bulk purchases | | 27 803 | 29 355 | | 2 176 | 19 828 | 17 124 | 2 705 | 16% | 29 355 |
| Other materials | | 7 679 | 13 093 | | 361 | 2 380 | 7 638 | (5 258) | -69% | 13 093 |
| Contracted services | | 4 680 | 8 821 | | 315 | 4 013 | 4 410 | (397) | -9% | 8 821 |
| Transfers and grants | | 1 937 | 2 750 | | 123 | 572 | 1 604 | (1 032) | -64% | 2 750 |
| Other expenditure | | 37 034 | 58 808 | | 5 973 | 30 881 | 38 672 | (7 791) | -20% | 58 808 |
| Loss on disposal of PPE | | | | | | | | | | |
| Total Expenditure | | 196 668 | 248 256 | - | 14 252 | 98 566 | 144 093 | (45 528) | -32% | 248 256 |
| Surplus/(Deficit) | | 21 327 | (18 667) | - | (5 064) | 53 371 | 26 767 | 26 604 | 0 | (18 667) |
| Transfers recognised - capital | | 46 309 | 31 917 | | | 741 | 17 288 | (16 547) | (0) | 31 917 |
| Contributions recognised - capital | | | | | | | | | | |
| Contributed assets | | | | | | | | | | |
| Surplus/(Deficit) after capital transfers & contributions | | 67 636 | 13 250 | - | (5 064) | 54 112 | 44 055 | | | 13 250 |
| Taxation | | | | | | | | | | |
| Surplus/(Deficit) after taxation | | 67 636 | 13 250 | - | (5 064) | 54 112 | 44 055 | | | 13 250 |
| Attributable to minorities | | | | | | | | | | |
| Surplus/(Deficit) attributable to municipality | | 67 636 | 13 250 | - | (5 064) | 54 112 | 44 055 | | | 13 250 |
| Share of surplus/ (deficit) of associates | | | | | | | | | | |
| Surplus/ (Deficit) for the year | | 67 636 | 13 250 | - | (5 064) | 54 112 | 44 055 | | | 13 250 |

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 (municipal vote, standard classification and funding) - M07 January

| Vote Description | 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 | | | | | | | | | |
| Governance and administration | 140 | 1 772 | - | 1 | 139 | 333 | (195) | -58% | 1 772 |
| Executive and council | 82 | 800 | | | | | - | | 800 |
| Budget and treasury office | | | | | | | - | | |
| Corporate services | 58 | 972 | | 1 | 139 | 333 | (195) | -58% | 972 |
| Community and public safety | 2 131 | 5 574 | - | - | 1 | 2 702 | (2 701) | -100% | 5 574 |
| Community and social services | 1 732 | 2 300 | | | | 1 340 | (1 340) | -100% | 2 300 |
| Sport and recreation | | 250 | | | | 250 | (250) | -100% | 250 |
| Public safety | 399 | 2 224 | | | 1 | 1 112 | (1 111) | -100% | 2 224 |
| Housing | | 800 | | | | | - | | 800 |
| Health | | | | | | | - | | |
| Economic and environmental services | 60 558 | 51 417 | - | 129 | 9 933 | 50 000 | (40 067) | -80% | 51 417 |
| Planning and development | | | | | | | - | | |
| Road transport | 60 558 | 51 417 | | 129 | 9 933 | 50 000 | (40 067) | -80% | 51 417 |
| Environmental protection | | | | | | | - | | |
| Trading services | 2 151 | 6 745 | - | - | - | 1 965 | (1 965) | -100% | 6 745 |
| Electricity | 2 151 | 5 425 | | | | 1 575 | (1 575) | -100% | 5 425 |
| Water | | | | | | | - | | |
| Waste water management | | | | | | | - | | |
| Waste management | | 1 320 | | | | 390 | (390) | -100% | 1 320 |
| Other | | | | | | | - | | |
| Total Capital Expenditure - Standard Classification | 64 980 | 65 508 | - | 130 | 10 073 | 55 000 | (44 927) | -82% | 65 508 |
| Funded by: | | | | | | | | | |
| National Government | 46 309 | 31 917 | | 129 | 9 759 | 18 288 | (8 529) | -47% | 31 917 |
| Provincial Government | | | | | | | - | | |
| District Municipality | | | | | | | - | | |
| Other transfers and grants | | | | | | | - | | |
| Transfers recognised - capital | 46 309 | 31 917 | - | 129 | 9 759 | 18 288 | (8 529) | -47% | 31 917 |
| Public contributions & donations | | | | | | | - | | |
| Borrowing | | | | | | | - | | |
| Internally generated funds | 18 671 | 33 591 | | 1 | 315 | 36 712 | (36 398) | -99% | 33 591 |
| Total Capital Funding | 64 980 | 65 508 | - | 130 | 10 073 | 55 000 | (44 927) | -82% | 65 508 |

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 - M07 January

| Description | Ref | 2015/16 | Budget Year 2016/17 | | | |
|--|-----|------------------|---------------------|-----------------|------------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| R thousands | 1 | | | | | |
| ASSETS | | | | | | |
| Current assets | | | | | | |
| Cash | | 113 249 | 62 352 | | 125 996 | 62 352 |
| Call investment deposits | | 340 | 15 900 | | - | 15 900 |
| Consumer debtors | | 9 399 | 7 437 | | 68 026 | 7 437 |
| Other debtors | | 40 203 | 19 970 | | 6 546 | 19 970 |
| Current portion of long-term receivables | | | | | - | |
| Inventory | | 792 | 848 | | 893 | 848 |
| Total current assets | | 163 982 | 106 507 | - | 201 461 | 106 507 |
| Non current assets | | | | | | |
| Long-term receivables | | | | | | |
| Investments | | - | 23 850 | | 24 809 | 23 850 |
| Investment property | | 57 563 | 120 000 | - | 57 563 | 120 000 |
| Investments in Associate | | | | | | |
| Property, plant and equipment | | 803 262 | 829 058 | | 810 533 | 829 058 |
| Agricultural | | | | | | |
| Biological assets | | | | | | |
| Intangible assets | | | | | | |
| Other non-current assets | | 82 | | | | |
| Total non current assets | | 860 907 | 972 908 | - | 892 904 | 972 908 |
| TOTAL ASSETS | | 1 024 889 | 1 079 415 | - | 1 094 365 | 1 079 415 |
| LIABILITIES | | | | | | |
| Current liabilities | | | | | | |
| Bank overdraft | | | | | - | |
| Borrowing | | 1 538 | | | | |
| Consumer deposits | | 1 530 | 1 346 | | 1 569 | 1 346 |
| Trade and other payables | | 50 961 | 45 240 | | 68 465 | 45 240 |
| Provisions | | 806 | 207 | | 13 719 | 207 |
| Total current liabilities | | 54 835 | 46 793 | - | 83 753 | 46 793 |
| Non current liabilities | | | | | | |
| Borrowing | | 2 071 | | | 1 959 | |
| Provisions | | 26 419 | 28 830 | | 20 549 | 28 830 |
| Total non current liabilities | | 28 489 | 28 830 | - | 22 508 | 28 830 |
| TOTAL LIABILITIES | | 83 324 | 75 623 | - | 106 260 | 75 623 |
| NET ASSETS | 2 | 941 565 | 1 003 792 | - | 988 105 | 1 003 792 |
| COMMUNITY WEALTH/EQUITY | | | | | | |
| Accumulated Surplus/(Deficit) | | 941 484 | 1 003 792 | | 988 105 | 1 003 792 |
| Reserves | | 82 | | | - | |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 941 565 | 1 003 792 | - | 988 105 | 1 003 792 |

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

LIM471 Ephraim Mogale - Table C7 Monthly Budget Statement - Cash Flow - M07 January

| 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 | | | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Property rates, penalties & collection charges | | 18 956 | 24 116 | | 1 699 | 9 365 | 14 068 | (4 703) | -33% | 24 116 |
| Service charges | | 40 335 | 49 351 | | 3 665 | 24 572 | 28 788 | (4 216) | -15% | 49 351 |
| Other revenue | | 3 503 | 17 767 | | 800 | 13 991 | 10 364 | 3 627 | 35% | 17 767 |
| Government - operating | | 115 602 | 120 624 | | - | 85 367 | 103 748 | (18 381) | -18% | 120 624 |
| Government - capital | | 52 405 | 31 917 | | - | 741 | 17 288 | (16 547) | -96% | 31 917 |
| Interest | | 4 677 | 3 617 | | 259 | 3 461 | 2 110 | 1 351 | 64% | 3 617 |
| Dividends | | | - | | - | | - | - | | - |
| Payments | | | | | | | | | | |
| Suppliers and employees | | (134 334) | (190 848) | | (14 096) | (97 832) | (142 024) | (44 191) | 31% | (190 848) |
| Finance charges | | (376) | (798) | | (33) | (162) | (465) | (304) | 65% | (798) |
| Transfers and Grants | | (1 937) | (2 750) | | (123) | (572) | (1 604) | (1 032) | 64% | (2 750) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 98 831 | 52 996 | - | (7 829) | 38 930 | 32 273 | (6 658) | -21% | 52 996 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Proceeds on disposal of PPE | | - | | | - | - | - | - | | |
| Decrease (increase) in non-current debtors | | | | | | | | | | |
| Decrease (increase) other non-current receivables | | | | | | | | | | |
| Decrease (increase) in non-current investments | | | 1 850 | | | | 154 | (154) | -100% | 1 850 |
| Payments | | | | | | | | | | |
| Capital assets | | (64 980) | (65 508) | | (130) | (10 073) | (55 000) | (44 927) | 82% | (65 508) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (64 980) | (63 658) | - | (130) | (10 073) | (54 846) | (44 773) | 82% | (63 658) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Short term loans | | | | | | | | - | | |
| Borrowing long term financing | | | | | | | | - | | |
| Increase (decrease) in consumer deposits | | | | | | | | - | | |
| Payments | | | | | | | | | | |
| Repayment of borrowing | | (1 407) | (1 865) | | (112) | (663) | (1 088) | (425) | 39% | (1 865) |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | (1 407) | (1 865) | - | (112) | (663) | (1 088) | (425) | 39% | (1 865) |
| NET INCREASE/ (DECREASE) IN CASH HELD | | 32 444 | (12 527) | - | (8 071) | 28 195 | (23 662) | | | (12 527) |
| Cash/cash equivalents at beginning | | 80 805 | 74 879 | | | 97 801 | 74 879 | | | 97 801 |
| Cash/cash equivalents at monthly year end | | 113 249 | 62 352 | | | 125 996 | 51 217 | | | 85 274 |

The municipality cash flow shows a favourable/positive closing balance. . (See executive summary for more detail)

PART 2 – SUPPORTING DOCUMENTS

2.1 Debtors' Analysis

Supporting Table SC3

LIM471 Ephraim Mogale - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January

| Description | NT Code | Budget Year 2016/17 | | | | | | | | | Total over 90 days | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts i.t.o Council Policy | |
|---|-------------|---------------------|--------------|--------------|--------------|--------------|---------------|--------------|----------|---------------|--------------------|--|---|--|
| | | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total | | | | |
| R thousands | | | | | | | | | | | | | | |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1500 | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1530 | 3 152 | 592 | 378 | 259 | 213 | 2 982 | | | 7 577 | 3 455 | | | |
| Receivables from Non-exchange Transactions - Property Rates | 1430 | 1 935 | 2 357 | 1 054 | 1 023 | 1 014 | 39 593 | | | 46 976 | 41 629 | | | |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | - | - | - | - | - | - | | | - | - | | | |
| Receivables from Exchange Transactions - Waste Management | 1600 | 322 | 193 | 161 | 156 | 154 | 1 751 | | | 2 736 | 2 060 | | | |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | - | - | - | - | - | - | | | - | - | | | |
| Interest on Arrear Debts - Accounts | 1610 | - | - | - | - | - | - | | | - | - | | | |
| Recoverable unauthorised, irregular, useless and wasteful expenditure | 1820 | - | - | - | - | - | - | | | - | - | | | |
| Other | 1900 | (267) | (26) | 303 | 436 | 381 | 10 929 | | | 11 732 | 11 745 | | | |
| Total By Income Source | 2000 | 5 121 | 3 115 | 1 895 | 1 874 | 1 761 | 55 255 | | | 69 021 | 58 890 | | | |
| 2015/16 - totals only | | | | | | | | | | | | | | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 2200 | | | | | | | | | | | | | |
| Commercial | 2300 | | | | | | | | | | | | | |
| Households | 2400 | | | | | | | | | | | | | |
| Other | 2500 | 5 121 | 3 115 | 1 895 | 1 874 | 1 761 | 55 255 | | | 69 021 | 58 890 | | | |
| Total By Customer Group | 2600 | 5 121 | 3 115 | 1 895 | 1 874 | 1 761 | 55 255 | | | 69 021 | 58 890 | | | |

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 31 January 2017 amount to R69 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 - M07 January

| Investments by maturity | 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 |
|---------------------------------------|----------|----------------------|--------------------|---------------------------|--------------------------------|---------------------------|--|------------------------|----------------------------------|
| R thousands | | | | | | | | | |
| Municipality | | | | | | | | | |
| NEDBANK | | N/A | CALL DEPOS | MONTHLY | 135 | 6.8% | 24 666 | 119 | 24 786 |
| TOTAL INVESTMENTS AND INTEREST | 2 | | | | 135 | | 24 666 | 119 | 24 786 |

The municipality has a NEDBANK call investment account amounting to R24,7 Million as at 31 January 2017.

2.4 Allocation and grants receipts expenditure

LIM471 Ephraim Mogale - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M07 January

| 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 | | | | | | | | | | |
| RECEIPTS: | | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | | |
| National Government | | 110 374 | 120 824 | - | 39 096 | 90 203 | 105 858 | (14 712) | -13.9% | 122 434 |
| Local Government Equitable Share | | 108 323 | 117 558 | | 39 096 | 88 078 | 102 790 | (14 712) | -14.3% | 117 556 |
| Energy Efficiency and Demand Management | | | - | | | | - | | | 1 810 |
| Finance Management | | 1 675 | 1 810 | | | 1 810 | 1 810 | | | 1 810 |
| EPWP Incentive | | 1 157 | 1 258 | | | 315 | 1 258 | | | 1 258 |
| Municipal Systems Improvement | | 1 219 | | | | | | | | |
| Total Operating Transfers and Grants | 5 | 110 374 | 120 824 | - | 39 096 | 90 203 | 105 858 | (14 712) | -13.9% | 122 434 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government | | 52 405 | 31 917 | - | 14 607 | 29 313 | 22 779 | 6 534 | 28.7% | 31 917 |
| Municipal Infrastructure Grant (MIG) | | 52 405 | 31 917 | | 14 607 | 29 313 | 22 779 | 6 534 | 28.7% | 31 917 |
| Total Capital Transfers and Grants | 5 | 52 405 | 31 917 | - | 14 607 | 29 313 | 22 779 | 6 534 | 28.7% | 31 917 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5 | 162 779 | 152 741 | - | 53 703 | 119 516 | 128 637 | (8 178) | -6.4% | 154 351 |

The municipality did not receive grant in January 2017.

2.5 Councilors allowances and Employee benefits

The employee benefits and councilors allowance for January 2017 Year to date is R34.5 Million and R6 Million 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 **January** 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 14/02/17