

EPHRAIM MOGALE



LOCAL MUNICIPALITY (LIM471)

**Monthly Budget Monitoring Report
(Section 71 of MFMA)**

30 November 2016

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1.1 Executive summary

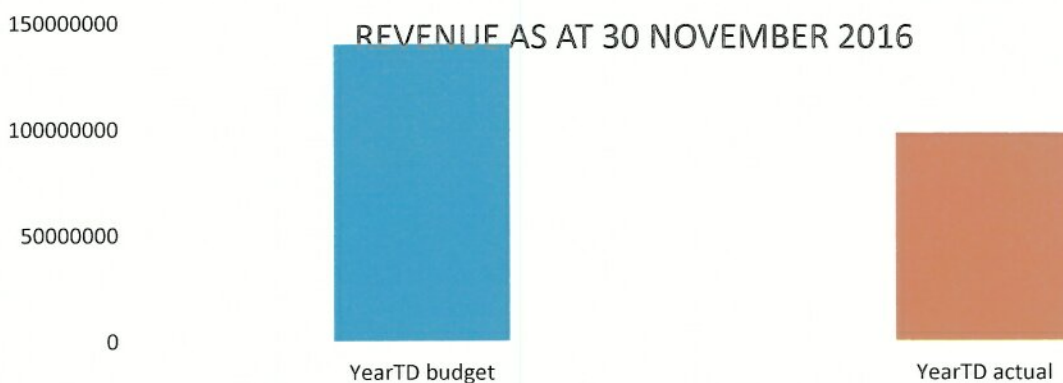
1.1.1 Introduction

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 c3 & c4)

REVENUE (Table c3 & c4)



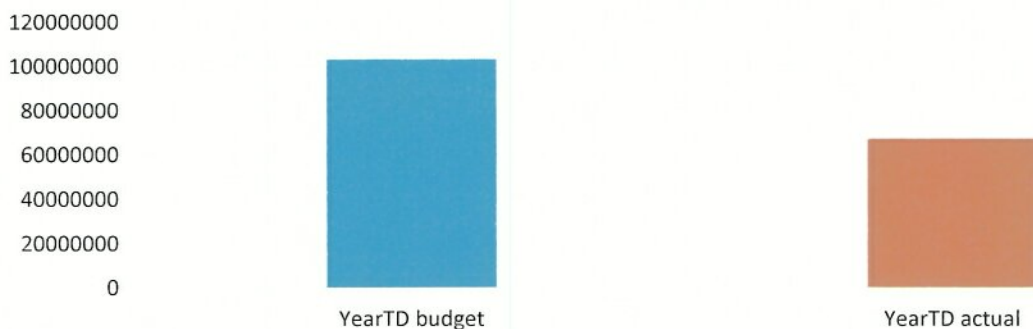
The total revenue received for the month of **November 2016** amounts to **R9.3 Million**, and the year to date revenue amount to **R98 Million** in comparison to a year to date budgeted figure of **R140 Million**. There is an unfavorable variance of **R41 Million** which is due to the following reasons.

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.
- Equitable share will be received in December 2016.

OPERATIONAL EXPENDITURE (Table c3 & c4)

OPERATIONAL EXPENDITURE AS AT 30 NOVEMBER 2016



Operating expenditure for the month of **November 2016** amounts to **R 11 Million**, and the year to date actual is **R67.5 Million** which is reported against a year to date budget of **R103 Million**. There is a variance of **R35 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 AS AT 30 NOVEMBER 2016



Capital expenditure for the month of **November 2016** amounts to **R 52 Thousand**. Capital expenditure year to date actual is **R7.9 Million**, compared to year to date budget of **R 46.6 Million**. The variance of **R38.7 Million** is due to the following reasons. (See attached capital progress report below)

Phetwane Internal road

The project has appointed a contractor, he will be on site in January 2016.

Elandskraal internal Street

The project has not yet appointed a contractor, it is on the Adjudication stage.

Ngwalemong Internal Street

Consultant has been appointed, he is busy with designs

Construction N:11 Dualisation

The municipality is still awaiting regazeting of N11 by SANRAL

Stormwater EXT:6

The project has appointed a contractor, he will be on site in January 2016.

Rehabilitation of leeufontein internal street

Project is on evaluation stage for appointment of contractor

Rathoke internal street

Consultant finalizing tender document to go out on advert

Capital budget as at 30 November 2016

DEP	ITERM	PROJECTS	FUNDING	CAPITAL BUDGET 2016/2017	Y.T.D ACTUALS	VARIENCE	%
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	305159	FENCING OF ACCESS ROAD	OWN	160 000,00	-	160 000,00	0%
360	305172	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	305051	MAINTANANCE OF FIRE DETECTORS	OWN	21 600,00	-	21 600,00	0%
500	305065	PURCHASE OF FURNITURE	OWN	550 000,00	-	550 000,00	0%
500	305168	RECORD MANAGEMENT	OWN	400 000,00	99 965,00	300 035,00	25%
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	-	500 000,00	0%
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 LEEWONTEIN 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	MOHLALAO TWANE INTERNAL ST	OWN	-	7 183 445,35	(7 183 445,35)	-
				33 590 957,50	7 284 723,51	26 306 233,99	22%
300	260001	PMU ESTABLISHMENT	MIG	1 517 000,00	99 665,00	1 321 442,65	7%
650	305137	ELANDSKRAAL INTERNAL STREETS	MIG	7 000 000,00	-	7 000 000,00	0%
650	305177	MASHEMONG/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	99 665,00	31 721 442,65	0%
				65 507 957,50	7 384 388,51	58 027 676,64	11%

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)

1.1.2.4 CASH FLOW STATEMENT (Table C7)

The cash flow statement report for **November 2016** indicates a favourable/positive closing balance (cash and cash equivalents) of **R106 Million** which comprise of the opening balance of 01st of July 2016 of **R104 Million**

1.2.2.5 Conclusion

The total spending on the overall capital and operational budget of 2016/2017 financial year is **11%** and **27%** respectively, as at **30 November 2016**.

1.2 In-Year budget statement tables

1.2.1 Table C3: Monthly Budget Statement - Financial Performance (standard Classification)

LIM471 Ephraim Mogale - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November

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										
Revenue by Vote	1									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - COUNCIL SUPPORT		7 526	8 286	-	58	225	4 143	(3 918)	-94,6%	8 286
Vote 3 - Financial Services		145 709	148 190	-	3 686	75 908	90 000	(14 092)	-15,7%	148 190
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 5 - Infrastructure Services		93 385	88 396	-	4 284	16 404	39 528	(23 123)	-58,5%	88 661
Vote 6 - Community Services		16 871	16 368	-	1 291	6 213	6 820	(607)	-8,9%	16 368
Vote 7 - Planning & Economic development		813	265	-	10	66	110	(44)	-40,1%	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	-	9 328	98 817	140 601	(41 784)	-29,7%	261 771
Expenditure by Vote	1									
Vote 1 - MUNICIPAL MANAGER		3 817	4 264	-	310	1 607	1 777	(169)	-9,5%	4 264
Vote 2 - COUNCIL SUPPORT		21 211	28 297	-	2 127	8 806	11 790	(2 984)	-25,3%	28 297
Vote 3 - Financial Services		57 561	88 570	-	3 192	13 747	36 904	(23 157)	-62,7%	88 570
Vote 4 - Corporate Services		20 005	24 804	-	1 356	8 868	10 335	(1 467)	-14,2%	24 804
Vote 5 - Infrastructure Services		58 757	52 595	-	939	17 447	21 915	(4 468)	-20,4%	52 595
Vote 6 - Community Services		29 171	40 432	-	2 753	14 514	16 847	(2 332)	-13,8%	40 432
Vote 7 - Planning & Economic development		6 146	9 294	-	641	2 584	3 872	(1 289)	-33,3%	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	-	11 318	67 574	103 440	(35 866)	-34,7%	248 256
Surplus/ (Deficit) for the year	2	67 636	13 250	-	(1 990)	31 243	37 161	(5 919)	-15,9%	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)

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

LIM471 Ephraim Mogale - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

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 By Source										
Property rates		29 798	28 372		2 399	11 245	11 822	(577)	-5%	28 372
Property rates - penalties & collection charges										
Service charges - electricity revenue		45 785	54 204		3 964	19 480	27 102	(7 621)	-28%	54 204
Service charges - water revenue										
Service charges - sanitation revenue										
Service charges - refuse revenue		3 216	4 408		334	1 924	1 836	88	5%	4 408
Service charges - other										
Rental of facilities and equipment		138	209		10	38	87	(49)	-56%	209
Interest earned - external investments		4 677	1 241		136	687	517	170	33%	1 241
Interest earned - outstanding debtors		3 502	2 376		396	1 953	990	963	97%	2 376
Dividends received										
Fines		1 554	731		29	105	305	(199)	-65%	731
Licences and permits		2 457	3 396		232	1 307	1 415	(108)	-8%	3 396
Agency services		3 994	8 078		630	2 924	3 366	(442)	-13%	8 078
Transfers recognised - operational		121 961	120 624		135	49 288	75 000	(25 712)	-34%	120 624
Other revenue		913	5 350		891	9 233	2 873	6 360	221%	5 350
Gains on disposal of PPE			600							600
Total Revenue (excluding capital transfers and contributions)		217 995	229 589	-	9 156	98 186	125 313	(27 127)	-22%	229 589
Expenditure By Type										
Employee related costs		59 377	70 710		5 500	25 264	29 462	(4 199)	-14%	70 710
Remuneration of councillors		10 633	11 663		878	4 388	4 860	(472)	-10%	11 663
Debt impairment		3 497	7 314				3 048	(3 048)	-100%	7 314
Depreciation & asset impairment		41 399	44 944				18 727	(18 727)	-100%	44 944
Finance charges		2 429	798		25	106	332	(227)	-68%	798
Bulk purchases		27 803	29 355		2 289	11 035	12 231	(1 196)	-10%	29 355
Other materials		7 879	13 093		112	1 056	5 456	(4 399)	-81%	13 093
Contracted services		4 680	8 821		623	3 752	3 675	77	2%	8 821
Transfers and grants		1 937	2 750			326	1 146	(820)	-72%	2 750
Other expenditure		37 034	58 808		1 891	21 647	24 503	(2 856)	-12%	58 808
Loss on disposal of PPE										
Total Expenditure		196 666	248 256	-	11 318	67 574	103 440	(35 866)	-35%	248 256
Surplus/(Deficit)		21 327	(18 667)	-	(2 162)	30 612	21 873	8 738	0	(18 667)
Transfers recognised - capital		46 309	31 917		172	631	15 288	(14 657)	(0)	31 917
Contributions recognised - capital										
Contributed assets										
Surplus/(Deficit) after capital transfers & contributions		67 636	13 250	-	(1 990)	31 243	37 161			13 250
Taxation										
Surplus/(Deficit) after taxation		67 636	13 250	-	(1 990)	31 243	37 161			13 250
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		67 636	13 250	-	(1 990)	31 243	37 161			13 250
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		67 636	13 250	-	(1 990)	31 243	37 161			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)

1.2.3 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) - M05 November

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									
Single Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-		-
Vote 2 - COUNCIL SUPPORT		82	800	-	-	-	-	-		800
Vote 3 - Financial Services		-	-	-	-	-	-	-		-
Vote 4 - Corporate Services		58	972	-	33	100	324	(224)	-69%	972
Vote 5 - Infrastructure Services		62 710	56 842	-	19	7 283	43 000	(35 717)	-83%	56 842
Vote 6 - Community Services		2 131	6 094	-	-	1	2 539	(2 538)	-100%	6 094
Vote 7 - Planning & Economic development		-	800	-	-	-	800	(800)	-100%	800
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 Capital single-year expenditure	4	64 980	65 508	-	52	7 384	46 663	(39 279)	-84%	65 508
Total Capital Expenditure		64 980	65 508	-	52	7 384	46 663	(39 279)	-84%	65 508

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

1.2.4 Table C6: Monthly Budget Statement - Financial Position

LIM471 Ephraim Mogale - Table C6 Monthly Budget Statement - Financial Position - M05 November

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		106 225	62 352
Call investment deposits		340	15 900		-	15 900
Consumer debtors		9 399	7 437		69 026	7 437
Other debtors		40 203	19 970		6 590	19 970
Current portion of long-term receivables					-	
Inventory		792	848		700	848
Total current assets		163 982	106 507	-	182 541	106 507
Non current assets						
Long-term receivables						
Investments		-	23 850		24 666	23 850
Investment property		57 563	120 000	-	57 563	120 000
Investments in Associate						
Property, plant and equipment		803 262	829 058		868 191	829 058
Agricultural						
Biological assets						
Intangible assets						
Other non-current assets		82				
Total non current assets		860 907	972 908	-	950 420	972 908
TOTAL ASSETS		1 024 889	1 079 415	-	1 132 961	1 079 415
LIABILITIES						
Current liabilities						
Bank overdraft					-	
Borrowing		1 538				
Consumer deposits		1 530	1 346		1 573	1 346
Trade and other payables		50 961	45 240		39 843	45 240
Provisions		806	207		39 843	207
Total current liabilities		54 835	46 793	-	81 258	46 793
Non current liabilities						
Borrowing		2 071			2 071	
Provisions		26 419	28 830		20 549	28 830
Total non current liabilities		28 489	28 830	-	22 620	28 830
TOTAL LIABILITIES		83 324	75 623	-	103 878	75 623
NET ASSETS	2	941 565	1 003 792	-	1 029 083	1 003 792
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		941 484	1 003 792		1 029 083	1 003 792
Reserves		82			-	
TOTAL COMMUNITY WEALTH/EQUITY	2	941 565	1 003 792	-	1 029 083	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)

1.2.5 Table C7: Monthly Budget Statement - Cash Flow

LIM471 Ephraim Mogale - Table C7 Monthly Budget Statement - Cash Flow - M05 November

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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges		18 956	24 116		1 829	6 088	10 048	(3 960)	-39%	24 116
Service charges		40 335	49 351		4 775	16 839	20 563	(3 724)	-18%	49 351
Other revenue		3 503	17 767		2 223	11 762	12 727	(965)	-8%	17 767
Government - operating		115 602	120 624		-	46 086	75 000	(28 914)	-39%	120 624
Government - capital		52 405	31 917		-	631	15 288	(14 657)	-96%	31 917
Interest		4 677	3 617		554	2 640	1 808	832	46%	3 617
Dividends			-		-	-	-	-		-
Payments										
Suppliers and employees		(134 334)	(190 848)		(11 293)	(67 142)	(101 962)	(34 819)	34%	(190 848)
Finance charges		(376)	(798)		(25)	(106)	(332)	(227)	68%	(798)
Transfers and Grants		(1 937)	(2 750)		-	(326)	(1 146)	(820)	72%	(2 750)
NET CASH FROM/(USED) OPERATING ACTIVITIES		98 831	52 996	-	(1 936)	16 472	31 995	15 523	49%	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				771	(771)	-100%	1 850
Payments										
Capital assets		(64 980)	(65 508)		(52)	(7 914)	(34 663)	(26 749)	77%	(65 508)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(64 980)	(63 658)	-	(52)	(7 914)	(33 892)	(25 979)	77%	(63 658)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits								-		
Payments										
Repayment of borrowing		(1 407)	(1 865)		(25)	(134)	(1 865)	(1 731)	93%	(1 865)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 407)	(1 865)	-	(25)	(134)	(1 865)	(1 731)	93%	(1 865)
NET INCREASE/ (DECREASE) IN CASH HELD		32 444	(12 527)	-	(2 013)	8 424	(3 763)			(12 527)
Cash/cash equivalents at beginning:		80 805	74 879			97 801	74 879			97 801
Cash/cash equivalents at month/year end:		113 249	62 352			106 225	71 116			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 - M05 November

Description	NT Code	Budget Year 2016/17								Total	Total over 90 days
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr		
R thousands											
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1200									-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3 169	459	361	253	247	2 908			7 396	3 408
Receivables from Non-exchange Transactions - Property Rates	1400	2 204	1 152	1 062	1 031	891	38 058			44 397	39 980
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-			-	-
Receivables from Exchange Transactions - Waste Management	1600	349	177	162	159	62	1 549			2 457	1 770
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-			-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-			-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-			-	-
Other	1900	513	454	299	342	361	10 349			12 319	11 053
Total By Income Source	2000	6 234	2 241	1 884	1 786	1 560	52 864	-	-	66 570	56 210
2015/16 - totals only										-	-
Debtors Age Analysis By Customer Group											
Organs of State	2200									-	-
Commercial	2300									-	-
Households	2400									-	-
Other	2500	6 234	2 241	1 884	1 786	1 560	52 864			66 570	56 210
Total By Customer Group	2600	6 234	2 241	1 884	1 786	1 560	52 864	-	-	66 570	56 210

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 debts as at **30 November 2016** is **R68 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 - M05 November

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									
Municipality									
NEDBANK		N/A	CALL DEPOS	MONTHLY	135	6,8%	24 388	136	24 525
Municipality sub-total					135		24 388	136	24 525
TOTAL INVESTMENTS AND INTEREST	2				135		24 388	136	24 525

The municipality has a NEDBANK call investment account amounting to R24, 5 Million as at 30 November 2016.

2.4 Allocation and grants receipts expenditure

LIM471 Ephraim Mogale - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November

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:	1,2									
Operating Transfers and Grants										
National Government:		110 374	120 624	-	-	51 107	75 000	(22 950)	-30,6%	122 434
Local Government Equitable Share		106 323	117 556			48 982	71 932	(22 950)	-31,9%	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	120 624	-	-	51 107	75 000	(22 950)	-30,6%	122 434
Capital Transfers and Grants										
National Government:		52 405	31 917	-	14 607	14 607	15 288	(681)	-4,5%	31 917
Municipal Infrastructure Grant (MIG)		52 405	31 917		14 607	14 607	15 288	(681)	-4,5%	31 917
Total Capital Transfers and Grants	5	52 405	31 917	-	14 607	14 607	15 288	(681)	-4,5%	31 917
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	162 779	152 541	-	14 607	65 714	90 288	(23 631)	-26,2%	154 351

The municipality did not receive any grant in the month of November 2016.

2.5 Councilors allowances and Employee benefits

Total council allowance and employee related cost for the month ended 30th November 2016 amounted to R878 Thousand and R5.5 Million respectively.



EPHRAIM MOGALE LOCAL MUNICIPALITY

QUALITY CERTIFICATE

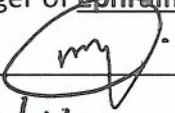
I, **Mathebela MM** the municipal manager of **Ephraim Mogale Local Municipality**, here by certify that-

- the monthly budget statement

for the month of **November** of **2016** 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 14/12/16