



## EPHRAIM MOGALE LOCAL MUNICIPALITY

### QUALITY CERTIFICATE

I, **Matladi ST** the Municipal Manager of **Ephraim Mogale Local Municipality**, here by certify that-

- the monthly budget statement

For the month of **July 2021** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act

Print name **Matladi ST**

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

Signature \_\_\_\_\_

Date 2021/08/17

**EPHRAIM MOGALE**



**LOCAL MUNICIPALITY (LIM471)**

Monthly Budget Monitoring Report  
(Section 71 of MFMA)

**30 JULY 2021**

# Table of content

## PART 1- IN-YEAR REPORT

1.1 Executive Summary .....2  
1.2 In-Year budget statement tables .....3

## PART 2 – SUPPORTING DOCUMENTS

2.1 Debtors' Analysis .....9  
2.2 Creditors' Analysis.....10  
2.3 Investment portfolio analysis.....10  
2.4 Allocation and grants receipts expenditure.....10  
2.5 Councilors allowances and Employee benefits.....10

## 1.1 Executive summary

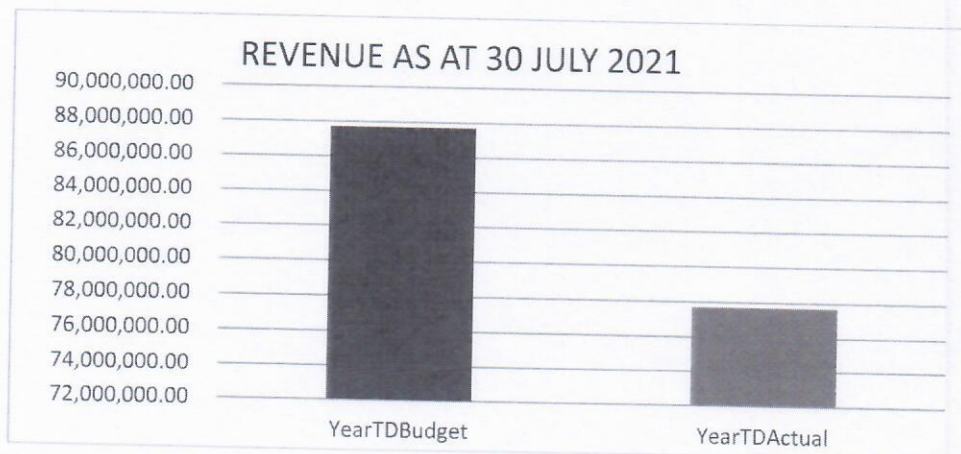
### 1.1.1 Introduction

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)

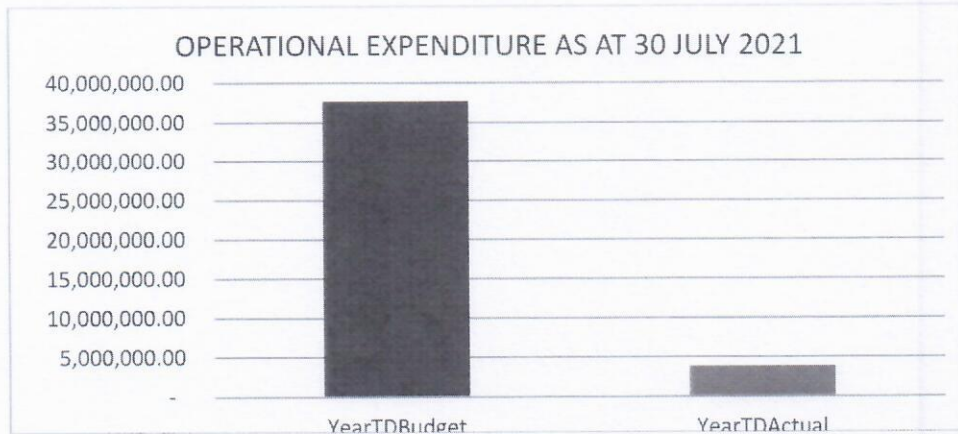
#### REVENUE (Table c2, c4)



The total revenue received for the month of **July 2021** amount to **R77 Million**, and the year to date Actual revenue amount to **R77 Million** in comparison to a year to date budgeted figure of **R87 Million**. There is an unfavorable variance of **R11 %** which is due to the following reason.

1. The municipality is currently recognizing conditional grant such as Municipal Infrastructure Grant as liability which is the requirements with generally Accepted Accounting Practice (GRAP). This grants will only be recognized as revenue once they have meet conditions of those grants

## OPERATIONAL EXPENDITURE (Table c2, c4)



Operating expenditure for the month of **July 2021** amounts to **R3.9 Million**, and the year to date actual is **R3.9 Million** which is reported against a year to date budget of **R37.7 Million**. There is an unfavorable variance of **R33 Million** due to the following reasons.

1. Employee related cost

This major variance is due to vacant posts not yet filled.

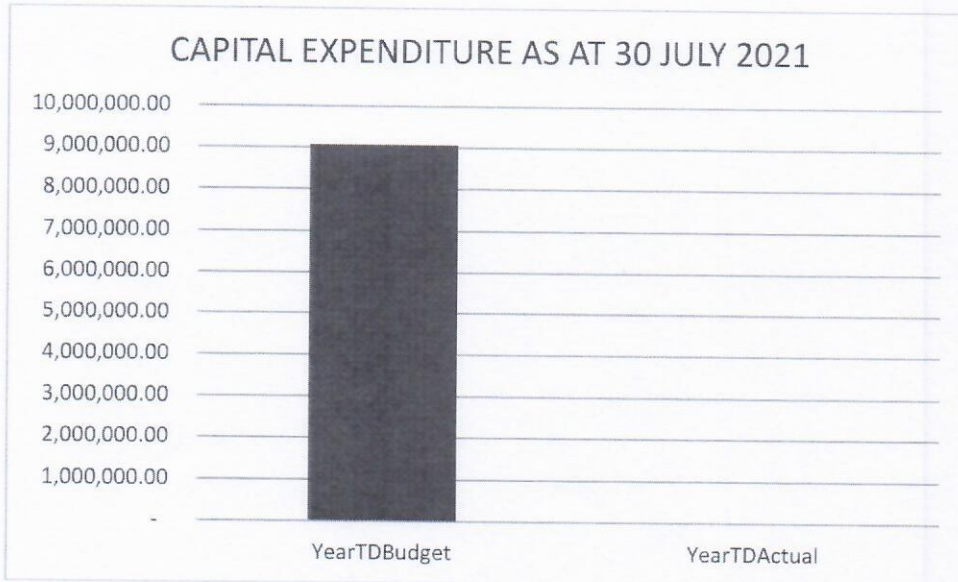
2. Depreciation and assets impairment

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 **July** amounts to **R0.00** which is reported against a year to date budget of **R9 Million**. There is an unfavorable variance of **R9 Million** due to non-spending in capital budget in the first month of the financial year.

## Capital budget as at 30 July 2021

Function	SegmentDesc	Funding	Budget 2021/2022	Year TD Actual	Available budget
Administration	Purchase of Furniture (500/305065)	OWN	200,000.00	-	200,000.00
Administration	Heavy duty shredder	OWN	80,000.00	-	80,000.00
Paks & Cemeteries	Landscaping & Greening (425/305071)	OWN	500,000.00	-	500,000.00
SOLID WASTE	Compactor Truck	OWN	1,900,000.00	-	1,900,000.00
Electricity:Electricity	Network Design Software	OWN	80,000.00	-	80,000.00
Electricity:Electricity	Municipal ESKON Supply	OWN	3,000,000.00	-	3,000,000.00
Electricity:Electricity	Manapyan High Mass Lights	OWN	2,788,000.00	-	2,788,000.00
Electricity:Electricity	radio repeater	OWN	70,000.00	-	70,000.00
Electricity:Electricity	Uitvlucht Highmast Light	OWN	1,715,000.00	-	1,715,000.00
Electricity:Electricity	Replace old PEX 11kV Cable from 713 to 561	OWN	790,000.00	-	790,000.00
Electricity:Electricity	Replace Streetlight Wood Poles at Mamphokgo 20	OWN	200,000.00	-	200,000.00
Electricity:Electricity	Replace Streetlight Wood Poles at Motwaneng 20	OWN	200,000.00	-	200,000.00
Electricity:Electricity	Truck Mounted Crane	OWN	1,000,000.00	-	1,000,000.00
Electricity:Electricity	Tool sets	OWN	50,000.00	-	50,000.00
Electricity:Electricity	Replace old 35mm PILC 11kV cable from Erf181 to 830	OWN	2,000,000.00	-	2,000,000.00
Electricity:Electricity	New LDV with Toolbox	OWN	600,000.00	-	600,000.00
Electricity:Electricity	Quality of Supply Recorders	OWN	600,000.00	-	600,000.00
Electricity:Electricity	Replace 30 kWh meters	OWN	90,000.00	-	90,000.00
Electricity:Electricity	Replace 20 kWh prepaid meters	OWN	50,000.00	-	50,000.00
FLEET	Tools	OWN	50,000.00	-	50,000.00
FLEET (2)	Bakkie (1)	OWN	600,000.00	-	600,000.00
Housing:Housing and Building	Air Conditioning	OWN	50,000.00	-	50,000.00
(ICT)	Purchase of routers and wireless access point	OWN	200,000.00	-	200,000.00
(ICT)	ICT Computers	OWN	250,000.00	-	250,000.00
(ICT)	WIFI	OWN	1,000,000.00	-	1,000,000.00
(ICT)	Server	OWN	180,000.00	-	180,000.00
(ICT)	SWITCH	OWN	40,000.00	-	40,000.00
(ICT)	PURCHASE OF PRINTERS	OWN	150,000.00	-	150,000.00
SOLID WASTE	Refuse container	OWN	700,000.00	-	700,000.00
parks	Bush cutter	OWN	120,000.00	-	120,000.00
Roads:Roads& Stormwater (65	Mamphokgo Sports Complex	OWN	300,000.00	-	300,000.00
Roads:Roads& Stormwater (65	Leeufontein Sports Complex	OWN	1,500,000.00	-	1,500,000.00
Roads:Roads& Stormwater (65	Stormwater Extension 6(650/305147)	OWN	5,000,000.00	-	5,000,000.00
Roads:Roads& Stormwater (65	Tshikanoshi Sports Complex	OWN	6,000,000.00	-	6,000,000.00
Roads:Roads& Stormwater (65	Regae Bus Route	MIG	8,500,000.00	-	8,500,000.00
Roads:Roads& Stormwater (65	Morarela-Mbuzini Internal Road	MIG	8,500,000.00	-	8,500,000.00
Roads:Roads& Stormwater (65	Mohlalaotwane	MIG	7,189,000.00	-	7,189,000.00
Roads:Roads& Stormwater (65	Mabitsi Internal Road	MIG	6,546,899.50	-	6,546,899.50
Roads:Roads& Stormwater (65	Magalatsane/Phetwane Internal Road (650/305184)	MIG	2,693,650.54	-	2,693,650.54
Roads:Roads& Stormwater (65	Purchasing of small Bomag Roller	OWN	250,000.00	-	250,000.00
Roads:Roads& Stormwater (65	Purchasing of saw cutter	OWN	200,000.00	-	200,000.00
Roads:Roads& Stormwater (65	Purchasing of Dumper	OWN	650,000.00	-	650,000.00
Roads:Roads& Stormwater (65	Moeding Internal road	OWN	2,000,000.00	-	2,000,000.00
Roads:Roads& Stormwater (65	TLB	OWN	1,300,000.00	-	1,300,000.00
Roads:Roads& Stormwater (65	Drefontein internal road	OWN	1,500,000.00	-	1,500,000.00
Roads:Roads& Stormwater (65	Uitvlucht Internal Bus Route	OWN	1,500,000.00	-	1,500,000.00
Roads:Roads& Stormwater (65	Matlerekeng internal bus route	OWN	1,500,000.00	-	1,500,000.00
Roads:Roads& Stormwater (65	Spitzpunt community hall	OWN	3,500,000.00	-	3,500,000.00
Roads:Roads& Stormwater (65	Matlala Ramoshebo Internal Route (4.5KM)	OWN	1,500,000.00	-	1,500,000.00
Roads:Roads& Stormwater (65	Mokgwaneng Internal road	OWN	1,500,000.00	-	1,500,000.00
Roads:Roads& Stormwater (65	Mathukuthela Internal Road	OWN	1,500,000.00	-	1,500,000.00
			<b>82,382,550.04</b>	<b>-</b>	<b>82,382,550.04</b>

### **1.1.2.3 FINANCIAL POSITION**

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.

### **CASH FLOW STATEMENT**

The cash flow statement report for **July 2021** indicates a favourable/positive closing balance (cash and cash equivalents).

### **1.2.2.5 Conclusion**

The total spending on the overall capital and operational budget of 2021/2022 financial year is **0%** and **1%** respectively, as at **30 July 2021**.



## **1.2 In-Year budget statement tables:**

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

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)**

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)**

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**

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.

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

The municipality cash flow shows a favourable/positive balance.

LIM471 Ephraim Mogale - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July

Description	Ref	2020/21	Budget Year 2021/22							
		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>										
<i>Government and administration</i>		237,542	218,709	-	72,013	72,013	24,058	47,955	199%	218,709
Executive and council		104	2,149	-	42	42	236	(194)	-82%	2,149
Finance and administration		237,438	216,561	-	71,971	71,971	23,822	48,149	202%	216,561
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		247	240	-	31	31	26	4	16%	240
Community and social services		69	56	-	18	18	6	12	197%	56
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		178	184	-	12	12	20	(8)	-39%	184
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		31	35,221	-	14	14	3,874	(3,861)	-100%	35,221
Planning and development		31	32	-	14	14	4	10	285%	32
Road transport		-	35,189	-	-	-	3,871	(3,871)	-100%	35,189
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		74,814	88,487	-	5,638	5,638	9,734	(4,095)	-42%	88,487
Energy sources		69,477	82,925	-	5,179	5,179	9,122	(3,942)	-43%	82,925
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		5,337	5,563	-	459	459	612	(153)	-25%	5,563
<i>Other</i>	4	5,184	5,458	-	10	10	600	(581)	-98%	5,458
<b>Total Revenue - Functional</b>	2	317,818	348,116	-	77,705	77,705	38,293	39,413	103%	348,116
<b>Expenditure - Functional</b>										
<i>Government and administration</i>		98,493	198,485	-	3,323	3,323	21,833	(18,511)	-85%	198,485
Executive and council		36,288	44,331	-	1,822	1,822	4,877	(3,054)	-63%	44,331
Finance and administration		62,205	154,153	-	1,500	1,500	16,957	(15,456)	-91%	154,153
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		18,152	27,260	-	198	198	2,999	(2,801)	-93%	27,260
Community and social services		7,377	9,991	-	105	105	1,099	(994)	-90%	9,991
Sport and recreation		1,164	2,442	-	-	-	269	(269)	-100%	2,442
Public safety		-	-	-	-	-	-	-	-	-
Housing		4,752	8,936	-	93	93	983	(890)	-91%	8,936
Health		4,858	5,891	-	-	-	648	(648)	-100%	5,891
<i>Economic and environmental services</i>		16,658	26,549	-	77	77	2,920	(2,843)	-97%	26,549
Planning and development		5,553	12,967	-	77	77	1,426	(1,349)	-95%	12,967
Road transport		11,105	13,582	-	-	-	1,494	(1,494)	-100%	13,582
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		56,995	76,073	-	309	309	8,368	(8,059)	-96%	76,073
Energy sources		51,917	68,967	-	308	308	7,586	(7,279)	-96%	68,967
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		5,078	7,106	-	1	1	782	(780)	-100%	7,106
<i>Other</i>		12,381	14,527	-	-	-	1,598	(1,598)	-100%	14,527
<b>Total Expenditure - Functional</b>	3	202,678	342,893	-	3,907	3,907	37,719	(33,812)	-90%	342,893
<b>Surplus/ (Deficit) for the year</b>		115,140	5,222	-	73,798	73,798	574	73,224	12754%	5,222

**References**

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by functional classification must reconcile to Total Operating Revenue shown in the Financial Performance Statement
3. Total Expenditure by functional classification must reconcile to total operating expenditure shown in 'Financial Performance Statement'
4. All amounts must be classified under a functional classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

LIM471 Ephraim Mogale - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Vote Description	Ref	Budget Year 2021/22								
		2020/21 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		40,096	41,763	--	3,463	3,463	4,594	(1,131)	-25%	41,763
Service charges - electricity revenue		69,461	78,892	--	5,179	5,179	8,678	(3,499)	-40%	78,892
Service charges - water revenue		--	--	--	--	--	--	--	--	--
Service charges - sanitation revenue		--	--	--	--	--	--	--	--	--
Service charges - refuse revenue		5,337	5,563	--	459	459	612	(153)	-25%	5,563
Rental of facilities and equipment		174	180	--	12	12	20	(7)	-37%	180
Interest earned - external investments		1,304	2,500	--	125	125	275	(150)	-55%	2,500
Interest earned - outstanding debtors		6,677	6,650	--	682	682	731	(50)	-7%	6,650
Dividends received		--	--	--	--	--	--	--	--	--
Fines, penalties and forfeits		115	160	--	10	10	18	(8)	-44%	160
Licences and permits		5,084	5,311	--	--	--	584	(584)	-100%	5,311
Agency services		--	--	--	--	--	--	--	--	--
Transfers and subsidies		188,729	170,781	--	67,696	67,696	18,786	48,910	260%	170,781
Other revenue		841	1,127	--	79	79	124	(45)	-36%	1,127
Gains		--	--	--	--	--	--	--	--	--
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>317,818</b>	<b>312,927</b>	<b>--</b>	<b>77,705</b>	<b>77,705</b>	<b>34,422</b>	<b>43,283</b>	<b>126%</b>	<b>312,927</b>
<b>Expenditure By Type</b>										
Employee related costs		84,401	105,987	--	202	202	11,659	(11,456)	-98%	105,987
Remuneration of councillors		13,245	16,717	--	1,113	1,113	1,839	(726)	-39%	16,717
Debt impairment		--	14,546	--	--	--	1,600	(1,600)	-100%	14,546
Depreciation & asset impairment		--	56,784	--	--	--	6,246	(6,246)	-100%	56,784
Finance charges		--	11	--	--	--	1	(1)	-100%	11
Bulk purchases - electricity		37,724	49,795	--	2	2	5,477	(5,476)	-100%	49,795
Inventory consumed		1,648	2,376	--	130	130	261	(132)	-50%	2,376
Contracted services		32,104	48,798	--	668	668	5,368	(4,700)	-88%	48,798
Transfers and subsidies		--	--	--	--	--	--	--	--	--
Other expenditure		33,557	47,880	--	1,793	1,793	5,267	(3,474)	-66%	47,880
Losses		--	--	--	--	--	--	--	--	--
<b>Total Expenditure</b>		<b>202,678</b>	<b>342,893</b>	<b>--</b>	<b>3,907</b>	<b>3,907</b>	<b>37,719</b>	<b>(33,812)</b>	<b>-90%</b>	<b>342,893</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		115,140	(29,967)	--	73,798	73,798	(3,297)	77,095	(0)	(29,967)
Transfers and subsidies - capital (monetary allocations) (Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		--	35,189	--	--	--	3,871	(3,871)	(0)	35,189
Transfers and subsidies - capital (in-kind - all)		--	--	--	--	--	--	--	--	--
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>115,140</b>	<b>5,222</b>	<b>--</b>	<b>73,798</b>	<b>73,798</b>	<b>574</b>			<b>5,222</b>
Taxation		--	--	--	--	--	--	--	--	--
<b>Surplus/(Deficit) after taxation</b>		<b>115,140</b>	<b>5,222</b>	<b>--</b>	<b>73,798</b>	<b>73,798</b>	<b>574</b>			<b>5,222</b>
Attributable to minorities		--	--	--	--	--	--	--	--	--
<b>Surplus/(Deficit) attributable to municipality</b>		<b>115,140</b>	<b>5,222</b>	<b>--</b>	<b>73,798</b>	<b>73,798</b>	<b>574</b>			<b>5,222</b>
Share of surplus/ (deficit) of associate		--	--	--	--	--	--	--	--	--
<b>Surplus/ (Deficit) for the year</b>		<b>115,140</b>	<b>5,222</b>	<b>--</b>	<b>73,798</b>	<b>73,798</b>	<b>574</b>			<b>5,222</b>

References

1. Material variances to be explained on Table SC1

Total Revenue (excluding capital transfers and contributions) including capit	317,818	348,116		77,705	77,705	38,293				348,116
---	---------	---------	--	--------	--------	--------	--	--	--	---------

LIM471 Ephraim Mogale - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July

Vote Description	Ref	2020/21	Budget Year 2021/22							
		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 - Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - Vote 3 - FINANCE		-	-	-	-	-	-	-	-	-
Vote 4 - Vote 4 - CORPORATE SERVICES MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 5 - Vote 5 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - Vote 6 - PLANNING & ECONOMIC DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 7 - Vote 7 - COMMUNITY SERVICES MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - Vote 3 - FINANCE		-	650	-	-	72	(72)	-100%	650	
Vote 4 - Vote 4 - CORPORATE SERVICES MANAGEMENT		921	2,100	-	-	231	(231)	-100%	2,100	
Vote 5 - Vote 5 - TECHNICAL SERVICES		81,341	76,413	-	-	8,405	(8,405)	-100%	76,413	
Vote 6 - Vote 6 - PLANNING & ECONOMIC DEVELOPMENT		-	-	-	-	-	-	-	-	
Vote 7 - Vote 7 - COMMUNITY SERVICES MANAGEMENT		32	3,220	-	-	354	(354)	-100%	3,220	
Vote 8 -		-	-	-	-	-	-	-	-	
Vote 9 -		-	-	-	-	-	-	-	-	
Vote 10 -		-	-	-	-	-	-	-	-	
Vote 11 -		-	-	-	-	-	-	-	-	
Vote 12 -		-	-	-	-	-	-	-	-	
Vote 13 -		-	-	-	-	-	-	-	-	
Vote 14 -		-	-	-	-	-	-	-	-	
Vote 15 -		-	-	-	-	-	-	-	-	
<b>Total Capital single-year expenditure</b>	4	82,295	82,383	-	-	9,062	(9,062)	-100%	82,383	
<b>Total Capital Expenditure</b>		82,295	82,383	-	-	9,062	(9,062)	-100%	82,383	
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		921	2,750	-	-	303	(303)	-100%	2,750	
Executive and council		-	-	-	-	-	-	-	-	
Finance and administration		921	2,750	-	-	303	(303)	-100%	2,750	
Internal audit		-	-	-	-	-	-	-	-	
<b>Community and public safety</b>		32	670	-	-	74	(74)	-100%	670	
Community and social services		32	620	-	-	68	(68)	-100%	620	
Sport and recreation		-	-	-	-	-	-	-	-	
Public safety		-	-	-	-	-	-	-	-	
Housing		-	50	-	-	6	(6)	-100%	50	
Health		-	-	-	-	-	-	-	-	
<b>Economic and environmental services</b>		75,381	63,730	-	-	7,010	(7,010)	-100%	63,730	
Planning and development		-	-	-	-	-	-	-	-	
Road transport		75,381	63,730	-	-	7,010	(7,010)	-100%	63,730	
Environmental protection		-	-	-	-	-	-	-	-	
<b>Trading services</b>		5,961	15,233	-	-	1,676	(1,676)	-100%	15,233	
Energy sources		5,961	12,633	-	-	1,390	(1,390)	-100%	12,633	
Water management		-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	
Waste management		-	2,600	-	-	286	(286)	-100%	2,600	
<b>Other</b>		-	-	-	-	-	-	-	-	
<b>Total Capital Expenditure - Functional Classification</b>	3	82,295	82,383	-	-	9,062	(9,062)	-100%	82,383	
<b>Funded by:</b>										
National Government		57,987	34,080	-	-	3,749	(3,749)	-100%	34,080	
Provincial Government		-	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	
Transfers recognised - capital		57,987	34,080	-	-	3,749	(3,749)	-100%	34,080	
Borrowing	6	-	-	-	-	-	-	-	-	
Internally generated funds		22,030	48,303	-	-	5,313	(5,313)	-100%	48,303	
<b>Total Capital Funding</b>		80,017	82,383	-	-	9,062	(9,062)	-100%	82,383	

References

LIM471 Ephraim Mogale - Table C6 Monthly Budget Statement - Financial Position - M01 July

Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>						
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		224,963	31,068	-	302,185	31,068
Call investment deposits		25,655	216,149	-	25,655	216,149
Consumer debtors		75,807	63,202	-	79,883	63,202
Other debtors		81,092	2,806	-	81,427	2,806
Current portion of long-term receivables		585	-	-	585	-
Inventory		37,216	36,902	-	37,216	36,902
<b>Total current assets</b>		<b>445,318</b>	<b>350,126</b>	<b>-</b>	<b>526,950</b>	<b>350,126</b>
<b>Non current assets</b>						
Long-term receivables		-	-	-	-	-
Investments		(25,655)	-	-	(25,655)	-
Investment property		64,964	62,386	-	64,964	62,386
Investments in Associate		-	-	-	-	-
Property, plant and equipment		850,524	854,746	-	850,524	854,746
Biological		-	-	-	-	-
Intangible		-	229	-	-	229
Other non-current assets		130	126	-	130	126
<b>Total non current assets</b>		<b>889,963</b>	<b>917,486</b>	<b>-</b>	<b>889,963</b>	<b>917,486</b>
<b>TOTAL ASSETS</b>		<b>1,335,281</b>	<b>1,267,612</b>	<b>-</b>	<b>1,416,913</b>	<b>1,267,612</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		(1,557)	1,467	-	(1,557)	1,467
Trade and other payables		167,430	43,023	-	175,264	43,023
Provisions		18,914	592	-	18,914	592
<b>Total current liabilities</b>		<b>184,787</b>	<b>45,082</b>	<b>-</b>	<b>192,621</b>	<b>45,082</b>
<b>Non current liabilities</b>						
Borrowing		-	-	-	-	-
Provisions		34,426	50,947	-	34,426	50,947
<b>Total non current liabilities</b>		<b>34,426</b>	<b>50,947</b>	<b>-</b>	<b>34,426</b>	<b>50,947</b>
<b>TOTAL LIABILITIES</b>		<b>219,214</b>	<b>96,029</b>	<b>-</b>	<b>227,048</b>	<b>96,029</b>
<b>NET ASSETS</b>	2	<b>1,116,067</b>	<b>1,171,584</b>	<b>-</b>	<b>1,189,865</b>	<b>1,171,584</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		1,112,959	1,203,544	-	1,189,736	1,203,544
Reserves		130	(31,961)	-	130	(31,961)
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>1,113,088</b>	<b>1,171,584</b>	<b>-</b>	<b>1,189,865</b>	<b>1,171,584</b>

References

1. Material variances to be explained in Table SC1
2. Net assets must balance with Total Community Wealth/Equity

check balance

2,978,584

1

-

-

1

LIM471 Ephraim Mogale - Table C7 Monthly Budget Statement - Cash Flow - M01 July

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		31,449	34,466	-	2,754	2,754	3,791	(1,037)	-27%	34,466
Service charges		83,014	80,248	-	4,786	4,786	8,827	(4,041)	-46%	80,248
Other revenue		2,462	6,739	-	248	248	741	(494)	-67%	6,739
Transfers and Subsidies - Operational		193,494	170,781	-	67,696	67,696	18,786	48,910	260%	170,781
Transfers and Subsidies - Capital		54,830	35,189	-	11,172	11,172	3,871	7,301	189%	35,189
Interest		-	2,500	-	-	-	275	(275)	-100%	2,500
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(20,429)	(271,154)	-	(3,135)	(3,135)	(29,827)	(26,692)	89%	(271,154)
Finance charges		-	(11)	-	-	-	(1)	(1)	100%	(11)
Transfers and Grants		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>344,820</b>	<b>58,759</b>	<b>-</b>	<b>83,521</b>	<b>83,521</b>	<b>6,463</b>	<b>(77,058)</b>	<b>-1192%</b>	<b>58,759</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		(93,065)	(77,160)	-	-	-	(8,488)	(8,488)	100%	(77,160)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(93,065)</b>	<b>(77,160)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(8,488)</b>	<b>(8,488)</b>	<b>100%</b>	<b>(77,160)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		(2,830)	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(2,830)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>										
Cash/cash equivalents at beginning:		248,924	(18,401)	-	83,521	83,521	(2,024)	-	-	(18,401)
Cash/cash equivalents at month/year end:		431,916	247,615	-	-	250,618	266,016	-	-	250,618
<b>References</b>										
1. Material variances to be explained in Table SC1										

## PART 2 – SUPPORTING DOCUMENTS

### 2.1 Debtors' Analysis

EPHRAIM MOGALE LOCAL MUNICIPALITY							
FINANCIAL YEAR 2020/21							
AGEING REPORT JULY 2021 GL							
Type of Service	30 Days	60 Days	90 Days	120 Days	150 Days	150 Plus	Total
	202106	202105	202104	202103	202102	202101	
<b>Rates</b>	2933645.01	1769729.74	1685108.7	1647368.76	1597418.01	88559399.12	98,192,669.34
<b>Electricity</b>	4028028	131939.38	109864.98	113713.21	134158.84	6333573.83	10,851,278.24
<b>Refuse</b>	389102.73	162126.48	142134.89	133789.87	131563.8	5362097.42	6,320,815.19
<b>Other</b>	1391088.97	697979.01	705854.81	755130.67	724675.89	37535447.72	41,810,177.07
<b>Total</b>	<b>8,741,864.71</b>	<b>2,761,774.61</b>	<b>2,642,963.38</b>	<b>2,650,002.51</b>	<b>2,587,816.54</b>	<b>137,790,518.09</b>	<b>157,174,939.84</b>
<b>Category</b>	<b>202106</b>	<b>202105</b>	<b>202104</b>	<b>202103</b>	<b>202102</b>	<b>202101</b>	<b>Total</b>
<b>Psf</b>	2310.98	2307.92	2304.87	2301.8	2298.74	172731.08	184,255.39
<b>Farms / agri</b>	1771504.6	1505551.67	1496236.1	1509969.79	1411639.37	74747117.94	82,442,019.47
<b>Business</b>	3052882.58	268604.36	232239.23	212062.68	220033.81	8541910.41	12,527,733.07
<b>Churches</b>	22219.51	4420.12	3716.46	4129.49	3686.32	134892.46	173,064.36
<b>Commercial</b>	0	0	0	0	0	29221.64	29,221.64
<b>Domestic</b>	0	0	0	0	0	15873.28	15,873.28
<b>Industrial</b>	1548832.47	158647.78	150279.56	156228.1	161228.18	8019516.65	10,194,732.74
<b>Municipality</b>	5536.47	2239.98	1053.44	1171.12	19099.85	215407.68	244,508.54
<b>Residential</b>	2300434.37	812545.21	751373.53	757955.21	763666.12	45897590.76	51,283,565.20
<b>School/hosp</b>	38143.73	7457.57	5760.19	6184.32	6164.15	16256.19	79,966.15
<b>Total</b>	<b>8,741,864.71</b>	<b>2,761,774.61</b>	<b>2,642,963.38</b>	<b>2,650,002.51</b>	<b>2,587,816.54</b>	<b>137,790,518.09</b>	<b>157,174,939.84</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 July 2021** amount to **R157 Million**.

### 2.2 Creditors' Analysis

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

### 2.3 Investment portfolio analysis

There were no investments made.

### 2.4 Allocation and grants receipts expenditure

There were no Grants received for the month of July 2021,

### 2.5 Councilors allowances and Employee benefit

The employee benefits and councilors allowance for **30 July 2021** is **R2.5 Million** and **R1 Million** respectively