



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 **October 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 11/11/2021

EPHRAIM MOGALE



LOCAL MUNICIPALITY (LIM471)

Monthly Budget Monitoring Report
(Section 71 of MFMA)

31 October 2021

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1.1 Executive summary

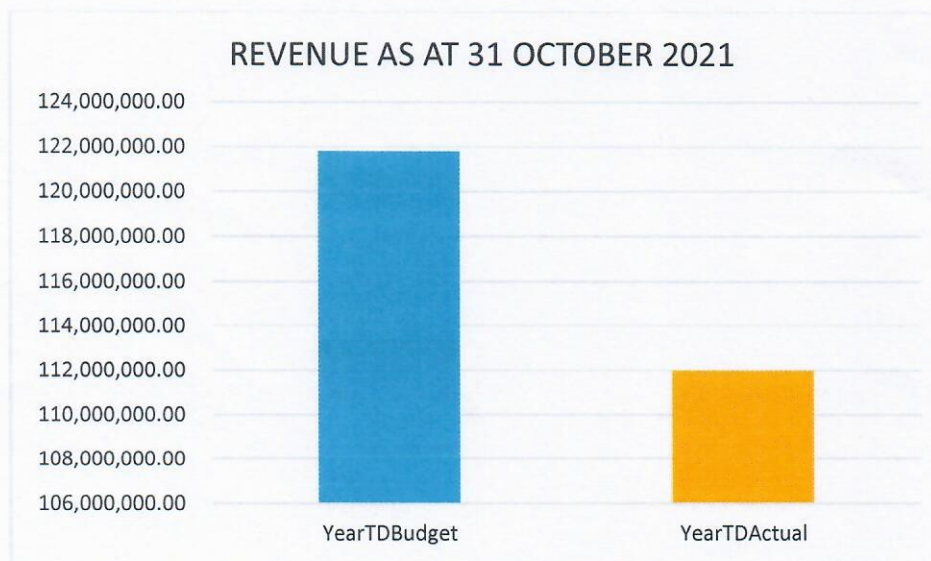
1.1.1 Introduction

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

1.1.2 Consolidated Performance

1.1.2.1 Statement of financial performance (Table c2, c4)

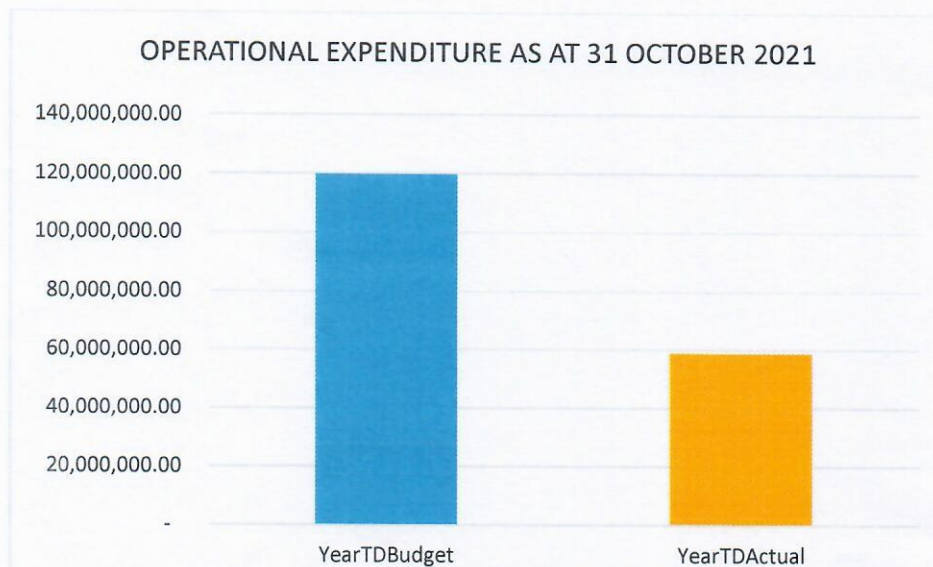
REVENUE (Table c2, c4)



The total revenue received for the month of **October 2021** amount to **R11Million**, and the year to date Actual revenue amount to **R112 Million** in comparison to a year to date budgeted figure of **R122 Million**. There is an unfavorable variance of **8 %** 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 **October 2021** amounts to **R9.5 Million**, and the year to date actual is **R59 Million** which is reported against a year to date budget of **R120 Million**. There is an unfavorable variance of **R61 Million** due to the following reasons.

1. Employee related cost

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

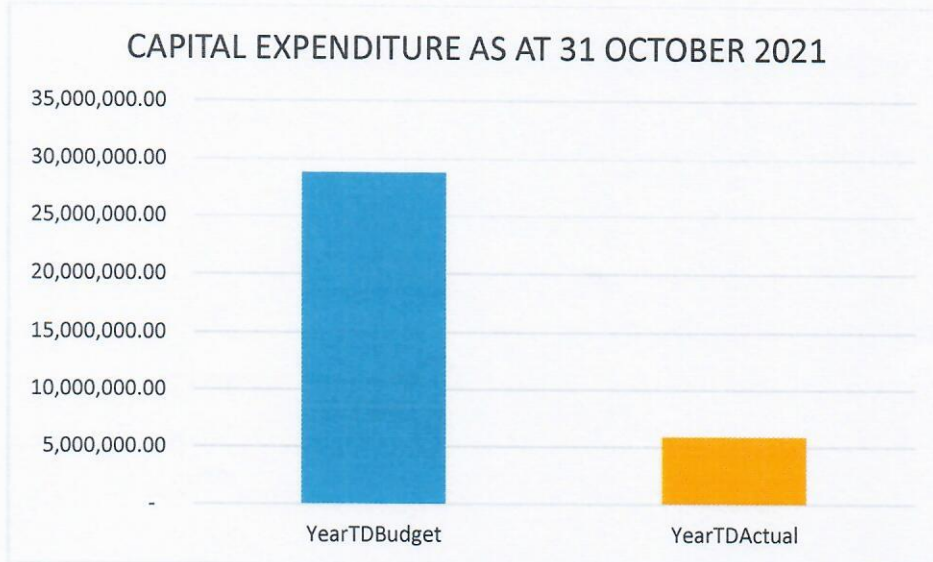
2. Depreciation and assets impairment

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 **October** amounts to **R1.7 million which** and the year to date actual is **R 6 million which** is reported against a year to date budget of **R29 Million**. There is an unfavorable variance of **R23 Million** due to non-spending in capital budget in the first month of the financial year.

Capital budget as at 31 October 2021

Function	SegmentDesc	TotalBudget	TotalActual	RemainingBudget
Administration	Heavy duty shredder	80,000.00	-	80,000.00
Administration	Capital Fund Purchase of Furniture (500/305065)	200,000.00	-	200,000.00
Paks & Cemeteries	Capital Fund Landscaping & Greening (425/305071)	500,000.00	9,950.00	490,050.00
Paks & Cemeteries	BUSH CUTTERS	120,000.00	-	120,000.00
Electricity:Electricity	Capital Fund Network Design Software	80,000.00	-	80,000.00
Electricity:Electricity	Radio Repeter	70,000.00	-	70,000.00
Electricity:Electricity	Capital Fund Upgrade Municipal ESKON Supply	3,000,000.00	-	3,000,000.00
Electricity:Electricity	Uitvlucht Highmast Light	1,715,000.00	820,215.83	894,784.17
Electricity:Electricity	Manapyan High Mass Lights	2,788,000.00	2,377,347.37	410,652.63
Electricity:Electricity	Electrical Infrastructure	790,000.00	-	790,000.00
Electricity:Electricity	Replce 20 kWh meters	50,000.00	-	50,000.00
Electricity:Electricity	Replace 35MM PILC 11KV Cable ERF 181-830	2,000,000.00	-	2,000,000.00
Electricity:Electricity	Replace 30 KWh meters	90,000.00	-	90,000.00
Electricity:Electricity	Electrical Infrastructure	200,000.00	-	200,000.00
Electricity:Electricity	Electrical Infrastructure	200,000.00	-	200,000.00
Electricity:Electricity	Capital Fund Truck Mounted Crane	1,000,000.00	-	1,000,000.00
Electricity:Electricity	Quality of supply recorders	600,000.00	-	600,000.00
Electricity:Electricity	Tool sets	50,000.00	-	50,000.00
Fleet Mangement	TOOLS & EQUIPMENTS	50,000.00	-	50,000.00
Fleet Mangement	Finance Bakkie	600,000.00	-	600,000.00
Housing and Building	Capital Fund Air Conditioning	50,000.00	-	50,000.00
(ICT)	Capital Fund Purchase of routers and wireless access	200,000.00	-	200,000.00
(ICT)	Capital Fund ICT Computers	250,000.00	-	250,000.00
(ICT)	SWITCH	40,000.00	-	40,000.00
(ICT)	Capital Fund PURCHASE OF PRINTERS	150,000.00	-	150,000.00
(ICT)	WIFI	1,000,000.00	-	1,000,000.00
(ICT)	SERVER	180,000.00	-	180,000.00
Roads:Roads & Stormwater 1	Leeufontein Sports Complex	1,500,000.00	-	1,500,000.00
Roads:Roads & Stormwater 1	Mamphokgo Sports Complex	300,000.00	-	300,000.00
Roads:Roads & Stormwater 1	Truck Mounted Crane	250,000.00	-	250,000.00
Roads:Roads & Stormwater 1	Capital Fund Stormwater Extension 6(650/305147)	5,000,000.00	-	5,000,000.00
Roads:Roads& Stormwater (650)	Tshikanoshi Sports Complex	6,000,000.00	-	6,000,000.00
Roads:Roads& Stormwater (650)	Spitzpunt community hall	3,500,000.00	-	3,500,000.00
Roads:Roads& Stormwater (650)	Purchasing of saw cutter	200,000.00	-	200,000.00
Roads:Roads& Stormwater (650)	Purchasing of Dumper	650,000.00	-	650,000.00
Roads:Roads& Stormwater (650)	Purchase of TLB	1,300,000.00	-	1,300,000.00
Roads:Roads& Stormwater (650)	Phetwane Internal Road (650/305184)	2,693,651.00	1,204,863.30	1,488,787.70
Roads:Roads& Stormwater (650)	Moeding Internal street	2,000,000.00	-	2,000,000.00
Roads:Roads& Stormwater (650)	Drefontein internal road	1,500,000.00	1,174,767.41	325,232.59
Roads:Roads& Stormwater (650)	Uitvlucht Internal Bus Route	1,500,000.00	-	1,500,000.00
Roads:Roads& Stormwater (650)	Matlerekeng internal bus route	1,500,000.00	-	1,500,000.00
Roads:Roads& Stormwater (650)	Mohlalaotwane	7,189,000.00	-	7,189,000.00
Roads:Roads& Stormwater (650)	Regae Bus Route	8,500,000.00	-	8,500,000.00
Roads:Roads& Stormwater (650)	Mabitsi Internal Road	6,546,899.00	328,069.89	6,218,829.11
Roads:Roads& Stormwater (650)	Morarela Internal Road	8,500,000.00	-	8,500,000.00
Roads:Roads& Stormwater (650)	Matlala Ramoshebo Internal Route (4.5KM)	1,500,000.00	-	1,500,000.00
Roads:Roads& Stormwater (650)	Mokgwaneng Internal road	1,500,000.00	-	1,500,000.00
Roads:Roads& Stormwater (650)	Mathukuthela Internal Road	1,500,000.00	-	1,500,000.00
Roads:Roads& Stormwater (650)	Vehicle	600,000.00	-	600,000.00
Solid Waste Removal:Solid Waste	508 REFUSE CONTAINER	700,000.00	-	700,000.00
Solid Waste Removal:Solid Waste	Compactor Truck	1,900,000.00	-	1,900,000.00
		82,382,550.00	5,915,213.80	76,467,336.20

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 **October 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 **7%** and **17%** respectively, as at **31 October 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.

PART 2 – SUPPORTING DOCUMENTS

2.1 Debtors' Analysis

EPHRAIM MOGALE LOCAL MUNICIPALITY FINANCIAL YEAR 2021/22 AGEING REPORT OCTOBER 2021 GL							
Type of Service	30 Days 202110	60 Days 202109	90 Days 202108	120 Days 202107	150 Days 202106	150 Plus 202105	Total
Rates	3027366.62	1854803.93	1761797.26	1708265.59	1607131.79	93334129.84	103,293,495.03
Electricity	4559498.26	164073.85	134371.65	120594.88	107835.92	6766665.49	11,853,040.05
Refuse	392769.24	166140.52	146977.6	140963.81	132202.94	5856379.61	6,835,433.72
Other	1518629.4	836128.45	814697.45	813882.24	757891.49	39950544.21	44,691,773.24
Total	9,498,263.52	3,021,146.75	2,857,843.96	2,783,706.52	2,605,062.14	145,907,719.15	166,673,742.04

Category	202110	202109	202108	202107	202106	202105	Total
Psi	2392.5	2389.35	2386.2	2383.05	2310.98	181944.41	193,806.49
Farms / agri	1842059.92	1571753.77	1529697.54	1547159.45	1458256.66	78799085.17	86,748,012.51
Business	3252036.88	313770.26	264730.39	242197.99	219550.45	9306932.17	13,599,218.14
Churches	24188.11	4087.69	4312.59	3815.2	3748.28	150844.85	190,996.72
Commercial	0	0	0	0	0	29222.58	29,222.58
Domestic	0	0	0	0	0	15900.87	15,900.87
Industrial	1833882.33	189713.76	195481.42	160500.24	152918.7	8636275.65	11,168,772.10
Municipality	3157.01	2429.71	2459.46	2357.81	2246.86	238972.07	251,622.92
Residential	2487047.19	929301.71	851115.56	817635.58	759895.08	48513239.3	54,358,234.42
School/hosp	53499.58	7700.5	7660.8	7657.2	6135.13	35302.08	117,955.29
Total	9,498,263.52	3,021,146.75	2,857,843.96	2,783,706.52	2,605,062.14	145,907,719.15	166,673,742.04

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 October 2021** amount to **R166 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 October 2021.

2.5 Councilors allowances and Employee benefit

The employee benefits and councilors allowance for **31 October 2021** is **R41 000** and **R0** respectively.

LIM471 Ephraim Mogale - Table C1 Monthly Budget Statement Summary - M01 July

Description	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									
Financial Performance									
Property rates	40,096	41,763	-	3,485	13,918	14,617	(699)	-5%	41,763
Service charges	65,654	84,455	-	7,079	26,847	29,559	(2,712)	-9%	84,455
Investment revenue	1,494	2,500	-	119	491	875	(384)	-44%	2,500
Transfers and subsidies	193,491	170,781	-	-	67,696	59,773	7,923	13%	170,781
Other own revenue	22,010	13,429	-	688	3,226	4,700	(1,474)	-31%	13,429
Total Revenue (excluding capital transfers and contributions)	322,744	312,927	-	11,371	112,179	109,524	2,655	2%	312,927
Employee costs	88,917	105,987	-	41	21,555	37,096	(15,541)	-42%	105,987
Remuneration of Councillors	13,299	16,717	-	-	3,390	5,851	(2,461)	-42%	16,717
Depreciation & asset impairment	52,544	56,784	-	-	-	19,874	(19,874)	-100%	56,784
Finance charges	3,355	11	-	-	-	4	(4)	-100%	11
Inventory consumed and bulk purchases	44,109	52,171	-	3,735	15,599	18,260	(2,661)	-15%	52,171
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	66,515	111,224	-	5,803	18,257	38,929	(20,672)	-53%	111,224
Total Expenditure	268,740	342,893	-	9,578	58,802	120,014	(61,212)	-51%	342,893
Surplus/(Deficit)	54,004	(29,967)	-	1,792	53,377	(10,490)	63,867	-609%	(29,967)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	54,830	35,189	-	-	-	12,316	(12,316)	-100%	35,189
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
	108,834	5,222	-	1,792	53,377	1,827	51,550	2822%	5,222
Surplus/(Deficit) after capital transfers & contributions	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	108,834	5,222	-	1,792	53,377	1,827	51,550	2822%	5,222
Capital expenditure & funds sources									
Capital expenditure	86,491	82,383	-	1,717	5,915	28,834	(22,919)	-79%	82,383
Capital transfers recognised	112,363	34,080	-	328	1,533	11,928	(10,395)	-87%	34,080
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	34,685	48,303	-	1,389	4,382	16,906	(12,524)	-74%	48,303
Total sources of capital funds	147,047	82,383	-	1,717	5,915	28,834	(22,919)	-79%	82,383
Financial position									
Total current assets	469,000	350,126	-	-	524,662	-	-	-	350,126
Total non current assets	847,375	917,486	-	-	853,290	-	-	-	917,486
Total current liabilities	158,287	45,082	-	-	166,486	-	-	-	45,082
Total non current liabilities	37,812	50,947	-	-	37,812	-	-	-	50,947
Community wealth/Equity	1,123,604	1,171,584	-	-	1,173,653	-	-	-	1,171,584
Cash flows									
Net cash from (used) operating	344,826	58,759	-	37	81,001	20,566	(60,436)	-294%	58,759
Net cash from (used) investing	(93,065)	(77,160)	-	(1,960)	(6,741)	(27,006)	(20,265)	75%	(77,160)
Net cash from (used) financing	(2,830)	-	-	8	(24)	-	24	#DIV/0!	-
Cash/cash equivalents at the month/year end	431,923	247,615	-	-	352,602	259,576	(93,026)	-36%	259,964
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	-	-	-	-	-	-	-	-	-
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

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

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
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		239,574	218,709	-	4,258	85,173	76,548	8,624	11%	218,709
Executive and council		1,269	2,149	-	(74)	241	752	(511)	-68%	2,149
Finance and administration		238,305	216,561	-	4,332	84,931	75,796	9,135	12%	216,561
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		252	240	-	18	92	84	8	9%	240
Community and social services		72	56	-	4	41	20	21	108%	56
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		179	184	-	14	51	64	(13)	-21%	184
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		54,861	35,221	-	2	21	12,327	(12,306)	-100%	35,221
Planning and development		31	32	-	2	21	11	10	89%	32
Road transport		54,830	35,189	-	-	-	12,316	(12,316)	-100%	35,189
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		77,770	88,487	-	7,079	26,847	30,971	(4,123)	-13%	88,487
Energy sources		72,433	82,925	-	6,620	25,010	29,024	(4,013)	-14%	82,925
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		5,337	5,563	-	459	1,837	1,947	(110)	-6%	5,563
<i>Other</i>	4	5,117	5,458	-	13	46	1,910	(1,865)	-98%	5,458
Total Revenue - Functional	2	377,574	348,116	-	11,371	112,179	121,841	(9,662)	-8%	348,116
Expenditure - Functional										
<i>Governance and administration</i>		162,999	198,485	-	5,278	29,029	69,470	(40,441)	-58%	198,485
Executive and council		36,918	44,331	-	1,928	10,017	15,516	(5,499)	-35%	44,331
Finance and administration		126,082	154,153	-	3,350	19,012	53,954	(34,942)	-65%	154,153
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		17,927	27,260	-	368	4,582	9,541	(4,960)	-52%	27,260
Community and social services		7,350	9,991	-	108	1,951	3,497	(1,546)	-44%	9,991
Sport and recreation		1,164	2,442	-	159	446	855	(409)	-48%	2,442
Public safety		-	-	-	-	-	-	-	-	-
Housing		4,537	8,936	-	13	953	3,128	(2,175)	-70%	8,936
Health		4,875	5,891	-	89	1,233	2,062	(829)	-40%	5,891
<i>Economic and environmental services</i>		16,626	26,549	-	95	3,236	9,292	(6,056)	-65%	26,549
Planning and development		5,531	12,967	-	95	1,109	4,539	(3,430)	-76%	12,967
Road transport		11,096	13,582	-	-	2,128	4,754	(2,626)	-55%	13,582
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		58,934	76,073	-	3,837	18,748	26,625	(7,877)	-30%	76,073
Energy sources		53,855	68,967	-	3,831	17,600	24,139	(6,538)	-27%	68,967
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		5,078	7,106	-	6	1,148	2,487	(1,339)	-54%	7,106
<i>Other</i>		12,254	14,527	-	2	3,206	5,084	(1,878)	-37%	14,527
Total Expenditure - Functional	3	268,740	342,893	-	9,578	58,802	120,014	(61,212)	-51%	342,893
Surplus/ (Deficit) for the year		108,834	5,222	-	1,792	53,377	1,827	51,550	2822%	5,222

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
- Total Revenue by functional classification must reconcile to Total Operating Revenue shown in the Financial Performance Statement
- Total Expenditure by functional classification must reconcile to total operating expenditure shown in 'Financial Performance Statement'
- 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 C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July

Vote Description	Ref	2020/21 Audited Outcome	Budget Year							
			Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Vote 1 - EXECUTIVE AND COUNCIL	1	-	-	-	-	-	-	-	-	-
Vote 2 - Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - Vote 3 - FINANCE		-	-	-	-	-	-	-	-	-
Vote 4 - Vote 4 - CORPORATE SERVICES MANAGEMENT		-	(10)	-	-	-	(4)	4	-100.0%	(10)
Vote 5 - Vote 5 - TECHNICAL SERVICES		127,442	118,298	-	6,634	25,061	41,404	(16,343)	-39.5%	118,298
Vote 6 - Vote 6 - PLANNING & ECONOMIC DEVELOPMENT		1,300	2,181	-	(72)	263	763	(501)	-65.6%	2,181
Vote 7 - Vote 7 - COMMUNITY SERVICES MANAGEMENT		10,526	11,077	-	477	1,924	3,877	(1,953)	-50.4%	11,077
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	139,269	131,545	-	7,039	27,248	46,041	(18,793)	-40.8%	131,545
Expenditure by Vote										
Vote 1 - Vote 1 - EXECUTIVE AND COUNCIL	1	-	-	-	-	-	-	-	-	-
Vote 2 - Vote 2 - MUNICIPAL MANAGER		11,020	13,156	-	1,530	3,923	4,605	(682)	-14.8%	13,156
Vote 3 - Vote 3 - FINANCE		7,651	9,787	-	723	2,511	3,425	(915)	-26.7%	9,787
Vote 4 - Vote 4 - CORPORATE SERVICES MANAGEMENT		29,678	40,895	-	1,593	9,986	14,314	(4,328)	-30.2%	40,895
Vote 5 - Vote 5 - TECHNICAL SERVICES		69,488	91,485	-	3,844	20,681	32,020	(11,339)	-35.4%	91,485
Vote 6 - Vote 6 - PLANNING & ECONOMIC DEVELOPMENT		31,429	44,142	-	493	7,203	15,450	(8,247)	-53.4%	44,142
Vote 7 - Vote 7 - COMMUNITY SERVICES MANAGEMENT		30,721	39,957	-	362	7,984	13,985	(6,002)	-42.9%	39,957
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	179,987	239,422	-	8,545	52,287	83,799	(31,512)	-37.6%	239,422
Surplus/ (Deficit) for the year	2	(40,718)	(107,877)	-	(1,506)	(25,039)	(37,758)	12,719	-33.7%	(107,877)

References

1. Insert "Vote"; e.g. Department, if different to standard classification structure
2. Must reconcile to Monthly Budget Statement - Financial Performance Statement (standard 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
R thousands										
Revenue By Source										
Property rates		40,096	41,763	-	3,485	13,918	14,617	(699)	-5%	41,763
Service charges - electricity revenue		60,317	78,892	-	6,620	25,010	27,612	(2,602)	-9%	78,892
Service charges - water revenue		-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		5,337	5,563	-	459	1,837	1,947	(110)	-6%	5,563
Rental of facilities and equipment		175	180	-	13	50	63	(13)	-21%	180
Interest earned - external investments		1,494	2,500	-	119	491	875	(384)	-44%	2,500
Interest earned - outstanding debtors		7,354	6,650	-	703	2,772	2,327	445	19%	6,650
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		365	160	-	13	46	56	(10)	-19%	160
Licences and permits		4,767	5,311	-	-	-	1,859	(1,859)	-100%	5,311
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		193,491	170,781	-	-	67,696	59,773	7,923	13%	170,781
Other revenue		9,349	1,127	-	(41)	359	394	(36)	-9%	1,127
Gains		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		322,744	312,927	-	11,371	112,179	109,524	2,655	2%	312,927
Expenditure By Type										
Employee related costs		88,917	105,987	-	41	21,555	37,096	(15,541)	-42%	105,987
Remuneration of councillors		13,299	16,717	-	-	3,390	5,851	(2,461)	-42%	16,717
Debt impairment		13,458	14,546	-	-	-	5,091	(5,091)	-100%	14,546
Depreciation & asset impairment		52,544	56,784	-	-	-	19,874	(19,874)	-100%	56,784
Finance charges		3,355	11	-	-	-	4	(4)	-100%	11
Bulk purchases - electricity		42,460	49,795	-	3,512	15,071	17,428	(2,358)	-14%	49,795
Inventory consumed		1,648	2,376	-	223	528	831	(303)	-36%	2,376
Contracted services		28,880	48,798	-	3,074	8,233	17,079	(8,847)	-52%	48,798
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		28,269	47,880	-	2,729	10,025	16,758	(6,734)	-40%	47,880
Losses		(4,092)	-	-	-	-	-	-	-	-
Total Expenditure		268,740	342,893	-	9,578	58,802	120,014	(61,212)	-51%	342,893
Surplus/(Deficit)		54,004	(29,967)	-	1,792	53,377	(10,490)	63,867	(0)	(29,967)
Transfers and subsidies - capital (monetary allocations) (national / Provincial and District)		54,830	35,189	-	-	-	12,316	(12,316)	(0)	35,189
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		108,834	5,222	-	1,792	53,377	1,827			5,222
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		108,834	5,222	-	1,792	53,377	1,827			5,222
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		108,834	5,222	-	1,792	53,377	1,827			5,222
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		108,834	5,222	-	1,792	53,377	1,827			5,222

References

1. Material variances to be explained on Table SC1

Total Revenue (excluding capital transfers and contributions) including capit 377,574 348,116 11,371 112,179 121,841 348,116

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
R thousands	1									
Multi-Year expenditure appropriation	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 -		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - Vote 3 - FINANCE		4,124	650	-	-	-	228	(228)	-100%	650
Vote 4 - Vote 4 - CORPORATE SERVICES MANAGEMENT		887	2,100	-	-	-	735	(735)	-100%	2,100
Vote 5 - Vote 5 - TECHNICAL SERVICES		81,324	76,413	-	1,717	5,905	26,744	(20,839)	-78%	76,413
Vote 6 - Vote 6 - PLANNING & ECONOMIC DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 7 - Vote 7 - COMMUNITY SERVICES MANAGEMENT		155	3,220	-	-	10	1,127	(1,117)	-99%	3,220
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	86,491	82,383	-	1,717	5,915	28,834	(22,919)	-79%	82,383
Total Capital Expenditure		86,491	82,383	-	1,717	5,915	28,834	(22,919)	-79%	82,383
Capital Expenditure - Functional Classification										
Governance and administration		5,052	2,750	-	-	-	963	(963)	-100%	2,750
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		5,052	2,750	-	-	-	963	(963)	-100%	2,750
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		370	670	-	-	10	235	(225)	-96%	670
Community and social services		155	620	-	-	10	217	(207)	-95%	620
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		215	50	-	-	-	18	(18)	-100%	50
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		74,787	63,730	-	1,503	2,708	22,305	(19,598)	-88%	63,730
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		74,787	63,730	-	1,503	2,708	22,305	(19,598)	-88%	63,730
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		6,322	15,233	-	214	3,198	5,332	(2,134)	-40%	15,233
Energy sources		6,322	12,633	-	214	3,198	4,422	(1,224)	-28%	12,633
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	2,600	-	-	-	910	(910)	-100%	2,600
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	86,531	82,383	-	1,717	5,915	28,834	(22,919)	-79%	82,383
Funded by:										
National Government		112,363	34,080	-	328	1,533	11,928	(10,395)	-87%	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		112,363	34,080	-	328	1,533	11,928	(10,395)	-87%	34,080
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		34,685	48,303	-	1,389	4,382	16,906	(12,524)	-74%	48,303
Total Capital Funding		147,047	82,383	-	1,717	5,915	28,834	(22,919)	-79%	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
R thousands	1					
ASSETS						
Current assets						
Cash		252,711	31,068	-	295,131	31,068
Call investment deposits		25,655	216,149	-	25,655	216,149
Consumer debtors		63,308	63,202	-	72,687	63,202
Other debtors		81,154	2,806	-	85,123	2,806
Current portion of long-term receivables		8,956	-	-	8,956	-
Inventory		37,216	36,902	-	37,110	36,902
Total current assets		469,000	350,126	-	524,662	350,126
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		(25,655)	-	-	(25,655)	-
Investment property		69,056	62,386	-	69,056	62,386
Investments in Associate		-	-	-	-	-
Property, plant and equipment		803,835	854,746	-	809,750	854,746
Biological		-	-	-	-	-
Intangible		-	229	-	-	229
Other non-current assets		139	126	-	139	126
Total non current assets		847,375	917,486	-	853,290	917,486
TOTAL ASSETS		1,316,375	1,267,612	-	1,377,951	1,267,612
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		(1,417)	1,467	-	(1,442)	1,467
Trade and other payables		143,718	43,023	-	151,942	43,023
Provisions		15,986	592	-	15,986	592
Total current liabilities		158,287	45,082	-	166,486	45,082
Non current liabilities						
Borrowing		-	-	-	-	-
Provisions		37,812	50,947	-	37,812	50,947
Total non current liabilities		37,812	50,947	-	37,812	50,947
TOTAL LIABILITIES		196,099	96,029	-	204,298	96,029
NET ASSETS	2	1,120,276	1,171,584	-	1,173,653	1,171,584
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1,123,465	1,203,544	-	1,173,514	1,203,544
Reserves		139	(31,961)	-	139	(31,961)
TOTAL COMMUNITY WEALTH/EQUITY	2	1,123,604	1,171,584	-	1,173,653	1,171,584

References

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

check balance -3,327,398 1 - - 1