

**EPHRAIM MOGALE**



**LOCAL MUNICIPALITY (LIM471)**

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

**31 January 2022**

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## 1.1 Executive summary

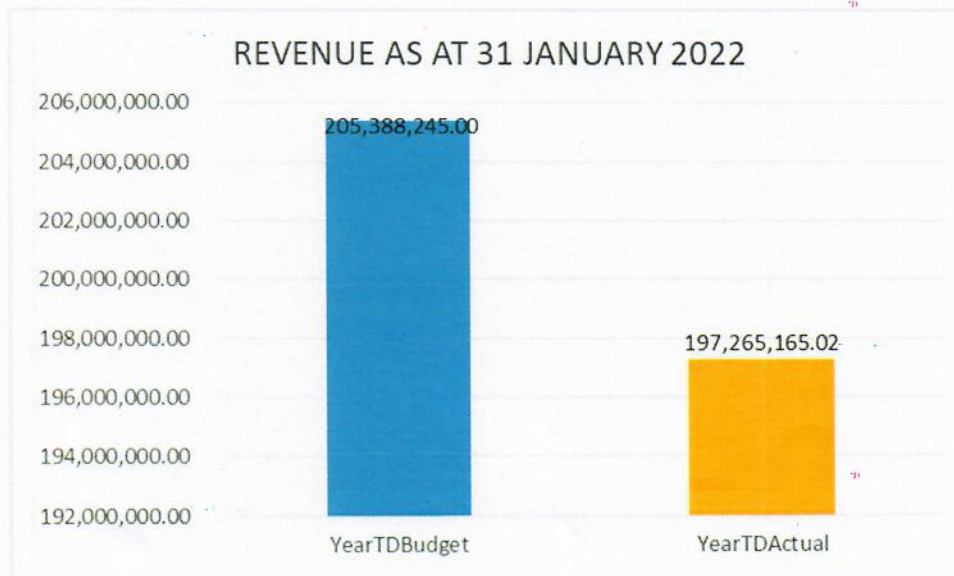
### 1.1.1 Introduction

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)

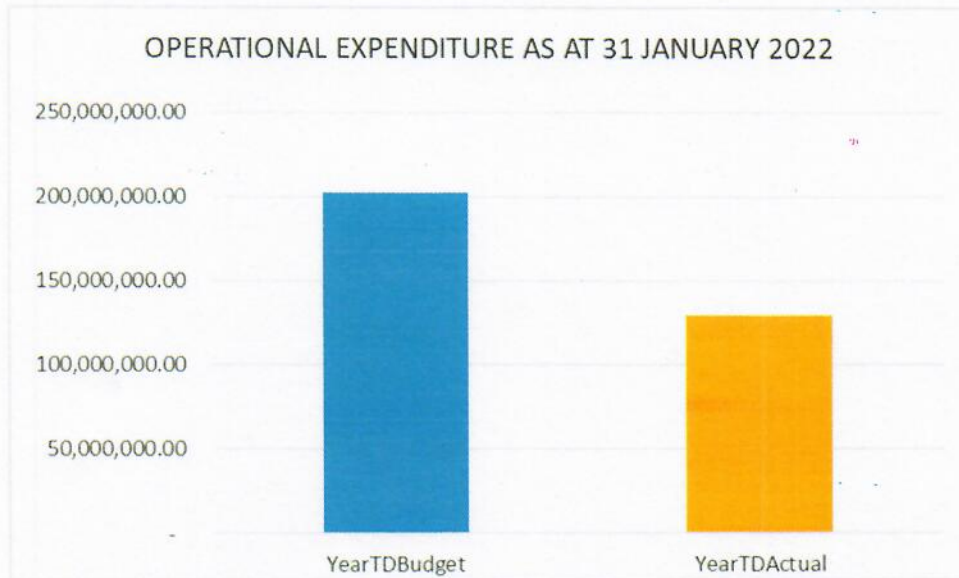


The total revenue received for the month of **January 2022** amount to **R11 Million**, and the year to date Actual revenue amount to **R197 Million** in comparison to a year to date budgeted figure of **R205 Million**. There is an unfavorable variance of **4%** which is due to the following reason.



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 **January 2022** amounts to **R13 Million**, and the year to date actual is **R109 Million which** is reported against a year to date budget of **R141 Million**. There is an unfavorable variance of **R31 Million** due to the following reasons.

1. Employee related cost

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

E.g Senior managers positions (CFO, Director Planning) are currently on advertisement.

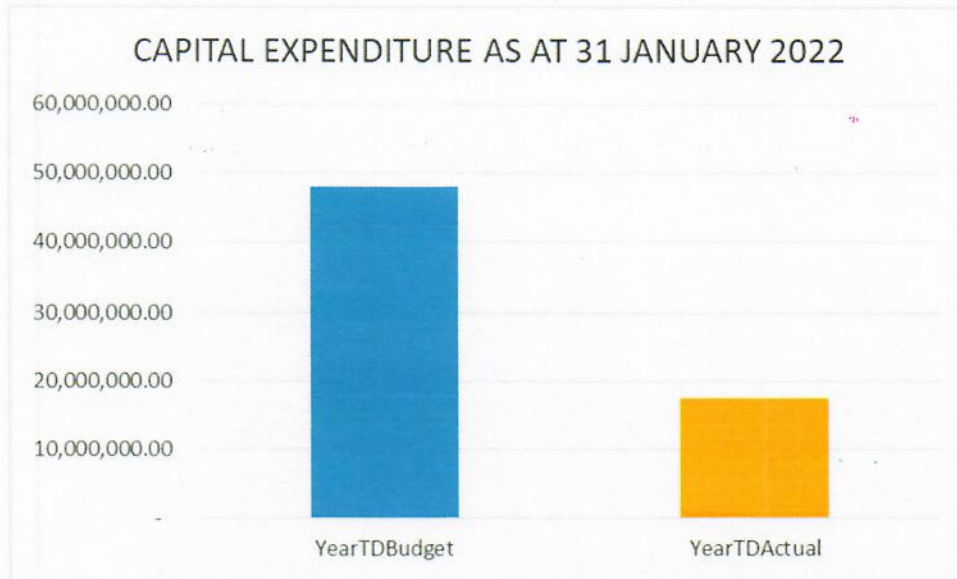
2. Depreciation and assets impairment

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 **January 2022** amounts to **R2 million** which and the year to date actual is **R 17 million** which is reported against a year to date budget of **R48 Million**. There is an unfavorable variance of **R31 Million** due to non-spending in capital budget in the first month of the financial year.



## Capital budget as at 31 January 2022

Function	SegmentDesc	Total-Budget	2022-01	Remaining-Budget
Administration	Capital Fund Purchase of Furniture (500/305065)	200,000.00	-	200,000.00
Administration	Heavy duty shredder	80,000.00	-	80,000.00
Paks & Cemeteries	Capital Fund Landscaping & Greening (425/305071)	500,000.00	-	490,050.00
Paks & Cemeteries	BUSH CUTTERS	120,000.00	-	120,000.00
Electricity	Capital Fund Upgrade Municipal ESKON Supply	3,000,000.00	-	3,000,000.00
Electricity	Manapyan High Mass Lights	2,788,000.00	-	410,652.63
Electricity	Replace 35MM PILC 11KV Cable ERF 181-830	2,000,000.00	-	2,000,000.00
Electricity	Uitvlucht Highmast Light	1,715,000.00	-	283,340.99
Electricity	Capital Fund Truck Mounted Crane	1,000,000.00	-	1,000,000.00
Electricity	Electrical Infrastructure	790,000.00	-	624,312.69
Electricity	Quality of supply recorders	600,000.00	-	600,000.00
Electricity	Electrical Infrastructure	200,000.00	-	200,000.00
Electricity	Electrical Infrastructure	200,000.00	-	200,000.00
Electricity	Replace 30 KWh meters	90,000.00	-	90,000.00
Electricity	Capital Fund Network Design Software	80,000.00	-	25,940.00
Electricity	Radio Repeter	70,000.00	-	70,000.00
Electricity	Replce 20 kWh meters	50,000.00	-	50,000.00
Electricity	Tool sets	50,000.00	-	50,000.00
Fleet Mangement	Finance Bakkie	600,000.00	-	600,000.00
Fleet Mangement	TOOLS & EQUIPMENTS	50,000.00	-	50,000.00
Housing and Building	Capital Fund Air Conditioning	50,000.00	-	50,000.00
(ICT)	WIFI	1,000,000.00	-	1,000,000.00
(ICT)	Capital Fund ICT Computers	250,000.00	-	250,000.00
(ICT)	Capital Fund Purchase of routers and wireless access	200,000.00	-	200,000.00
(ICT)	SERVER	180,000.00	-	180,000.00
(ICT)	Capital Fund PURCHASE OF PRINTERS	150,000.00	-	150,000.00
(ICT)	SWITCH	40,000.00	-	23,340.00
Roads & Stormwater 1	Capital Fund Stormwater Extension 6(650/305147)	5,000,000.00	-	5,000,000.00
Roads & Stormwater 1	Leeufontein Sports Complex	1,500,000.00	-	1,500,000.00
Roads & Stormwater 1	Mamphokgo Sports Complex	300,000.00	-	300,000.00
Roads & Stormwater 1	Truck Mounted Crane	250,000.00	-	250,000.00
Roads& Stormwater (650)	Regae Bus Route	8,500,000.00	-	8,500,000.00
Roads& Stormwater (650)	Morarela Internal Road	8,500,000.00	-	8,500,000.00
Roads& Stormwater (650)	Mohlalaotwane	7,189,000.00	-	7,189,000.00
Roads& Stormwater (650)	Mabitsi Internal Road	6,546,899.00	-	6,218,829.11
Roads& Stormwater (650)	Tshikanoshi Sports Complex	6,000,000.00	-	4,324,030.48
Roads& Stormwater (650)	Spitzpunt community hall	3,500,000.00	-	3,500,000.00
Roads& Stormwater (650)	Phetwane Internal Road (650/305184)	2,693,651.00	-	388,462.50
Roads& Stormwater (650)	Moeding Internal street	2,000,000.00	615,434.72	1,274,582.28
Roads& Stormwater (650)	Drefontein internal road	1,500,000.00	-	325,232.59
Roads& Stormwater (650)	Uitvlucht Internal Bus Route	1,500,000.00	-	342,774.64
Roads& Stormwater (650)	Matlerekeng internal bus route	1,500,000.00	-	306,697.09
Roads& Stormwater (650)	Matlala Ramoshebo Internal Route (4.5KM)	1,500,000.00	-	259,754.68
Roads& Stormwater (650)	Mokwaneng Internal road	1,500,000.00	-	890,758.53
Roads& Stormwater (650)	Mathukuthela Internal Road	1,500,000.00	-	295,188.18
Roads& Stormwater (650)	Purchase of TLB	1,300,000.00	-	1,300,000.00
Roads& Stormwater (650)	Purchasing of Dumper	650,000.00	-	650,000.00
Roads& Stormwater (650)	Vehicle	600,000.00	-	600,000.00
Roads& Stormwater (650)	Purchasing of saw cutter	200,000.00	-	200,000.00
Solid Waste	Compactor Truck	1,900,000.00	1,651,450.00	248,550.00
Solid Waste	508 REFUSE CONTAINER	700,000.00	-	700,000.00
<b>TOTAL</b>		<b>82,382,550.00</b>	<b>2,266,884.72</b>	<b>65,061,496.39</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 **January 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 **18%** and **32%** respectively, as at **31 January 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 JANUARY 2022 GL							
Type of Service	30 Days	60 Days	90 Days	120 Days	150 Days	150 Plus	Total
	202112	202111	202110	202109	202108	202107	
<b>Rates</b>	3000835.62	1920648.9	1871919.26	1809620.75	1724519.74	97855429.2	108,182,973.47
<b>Electricity</b>	4594304.21	220196.44	168590.35	149970.48	122921.47	7098393.11	12,354,376.06
<b>Refuse</b>	385437.75	165075.62	146474.35	141643.96	139090.13	6230317.28	5,333,384.19
<b>Other</b>	1,633,295.86	3,220,927.32	2,985,322.34	2,947,579.49	2,819,461.02	153,389,248.71	49,049,413.25
<b>Total</b>	<b>9,613,873.44</b>	<b>3,220,927.32</b>	<b>2,985,322.34</b>	<b>2,947,579.49</b>	<b>2,819,461.02</b>	<b>153,389,248.71</b>	<b>174,920,146.97</b>
	7980577.58						125,870,733.72

Category	202112	202111	202110	202109	202108	202107	Total
<b>Psi</b>	2405.27	2402.04	2395.65	2392.5	2389.35	189024.64	201,009.45
<b>Farms / agri</b>	1882375.44	1648943.92	1611533.09	1578012.74	1549281.59	82874019.15	91,144,165.93
<b>Business</b>	3637628.45	379550.35	336232.46	305785.41	241404.58	9953785.42	14,854,386.67
<b>Churches</b>	20960.71	2877.18	-2867.1	4103.01	4087.69	162720.92	191,882.41
<b>Commercial</b>	0	0	0	0	0	29222.58	29,222.58
<b>Domestic</b>	0	0	0	0	0	15900.87	15,900.87
<b>Industrial</b>	1601132.97	195762.53	195817.66	198066.97	185366.98	9140942.58	11,517,089.69
<b>Municipality</b>	4623.07	2395.73	2314.13	2468.86	2429.71	246036.2	260,267.70
<b>Residential</b>	2353539.98	975737.17	826689.88	844765.31	826800.62	50738827.14	56,566,360.10
<b>School/hosp</b>	54942.2	13258.4	13206.57	11984.69	7700.5	38769.21	139,861.57
<b>Total</b>	<b>9,613,873.44</b>	<b>3,220,927.32</b>	<b>2,985,322.34</b>	<b>2,947,579.49</b>	<b>2,819,461.02</b>	<b>153,389,248.71</b>	<b>174,920,146.97</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 **31 January 2022** amount to **R174 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 January 2022.

### 2.5 Councilors allowances and Employee benefit

The employee benefits and councilors allowance for **31 January** is **R6.7 Million** and **R1 Million** respectively.



LIM471 Ephraim Mogale - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

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	-	3,479	24,315	24,640	(325)	-1%	41,763
Service charges - electricity revenue		60,317	78,892	-	6,526	44,673	46,546	(1,873)	-4%	78,892
Service charges - water revenue		-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		5,337	5,563	-	459	3,228	3,282	(54)	-2%	5,563
Rental of facilities and equipment		175	180	-	11	86	106	(20)	-19%	180
Interest earned - external investments		1,494	2,500	-	197	1,006	1,475	(469)	-32%	2,500
Interest earned - outstanding debtors		7,354	6,650	-	760	4,999	3,923	1,075	27%	6,650
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		365	160	-	7	58	95	(36)	-38%	160
Licences and permits		4,767	5,311	-	-	-	3,134	(3,134)	-100%	5,311
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		193,491	170,781	-	-	118,476	100,761	17,715	18%	170,781
Other revenue		9,349	1,127	-	22	424	665	(240)	-36%	1,127
Gains		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>322,744</b>	<b>312,927</b>	<b>-</b>	<b>11,460</b>	<b>197,265</b>	<b>184,627</b>	<b>12,638</b>	<b>7%</b>	<b>312,927</b>
<b>Expenditure By Type</b>										
Employee related costs		88,917	105,987	-	6,735	55,386	62,533	(7,147)	-11%	105,987
Remuneration of councillors		13,299	16,717	-	1,083	7,548	9,863	(2,315)	-23%	16,717
Debt impairment		13,458	14,546	-	-	-	8,582	(8,582)	-100%	14,546
Depreciation & asset impairment		52,544	56,784	-	-	-	33,503	(33,503)	-100%	56,784
Finance charges		3,355	11	-	-	-	6	(6)	-100%	11
Bulk purchases - electricity		42,460	49,795	-	3,518	25,666	29,379	(3,713)	-13%	49,795
Inventory consumed		1,648	2,376	-	100	926	1,402	(476)	-34%	2,376
Contracted services		28,880	48,798	-	1,927	18,338	28,791	(10,453)	-36%	48,798
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		28,269	47,880	-	4,039	21,409	28,250	(6,841)	-24%	47,880
Losses		(4,092)	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>268,740</b>	<b>342,893</b>	<b>-</b>	<b>17,403</b>	<b>129,273</b>	<b>202,310</b>	<b>(73,037)</b>	<b>-36%</b>	<b>342,893</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		54,004	(29,967)	-	(5,943)	67,992	(17,683)	85,675	(0)	(29,967)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		54,830	35,189	-	-	-	20,762	(20,762)	(0)	35,189
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>108,834</b>	<b>5,222</b>	<b>-</b>	<b>(5,943)</b>	<b>67,992</b>	<b>3,079</b>			<b>5,222</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>108,834</b>	<b>5,222</b>	<b>-</b>	<b>(5,943)</b>	<b>67,992</b>	<b>3,079</b>			<b>5,222</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>108,834</b>	<b>5,222</b>	<b>-</b>	<b>(5,943)</b>	<b>67,992</b>	<b>3,079</b>			<b>5,222</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>108,834</b>	<b>5,222</b>	<b>-</b>	<b>(5,943)</b>	<b>67,992</b>	<b>3,079</b>			<b>5,222</b>

References

1. Material variances to be explained on Table SC1

Total Revenue (excluding capital transfers and contributions) including cap	377,574	348,116		11,460	197,265	205,388				348,116
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LIM471 Ephraim Mogale - Table C1 Monthly Budget Statement Summary - M07 January

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	40,096	41,763	-	3,479	24,315	24,640	(325)	-1%	41,763
Service charges	65,654	84,455	-	6,986	47,901	49,828	(1,927)	-4%	84,455
Investment revenue	1,494	2,500	-	197	1,006	1,475	(469)	-32%	2,500
Transfers and subsidies	193,491	170,781	-	-	118,476	100,761	17,715	18%	170,781
Other own revenue	22,010	13,429	-	799	5,567	7,923	(2,356)	-30%	13,429
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>322,744</b>	<b>312,927</b>	<b>-</b>	<b>11,460</b>	<b>197,265</b>	<b>184,627</b>	<b>12,638</b>	<b>7%</b>	<b>312,927</b>
Employee costs	88,917	105,987	-	6,735	55,386	62,533	(7,147)	-11%	105,987
Remuneration of Councillors	13,299	16,717	-	1,083	7,548	9,863	(2,315)	-23%	16,717
Depreciation & asset impairment	52,544	56,784	-	-	-	33,503	(33,503)	-100%	56,784
Finance charges	3,355	11	-	-	-	6	(6)	-100%	11
Inventory consumed and bulk purchases	44,109	52,171	-	3,618	26,592	30,781	(4,189)	-14%	52,171
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	66,515	111,224	-	5,967	39,747	65,623	(25,876)	-39%	111,224
<b>Total Expenditure</b>	<b>268,740</b>	<b>342,893</b>	<b>-</b>	<b>17,403</b>	<b>129,273</b>	<b>202,310</b>	<b>(73,037)</b>	<b>-36%</b>	<b>342,893</b>
<b>Surplus/(Deficit)</b>	<b>54,004</b>	<b>(29,967)</b>	<b>-</b>	<b>(5,943)</b>	<b>67,992</b>	<b>(17,683)</b>	<b>85,675</b>	<b>-485%</b>	<b>(29,967)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	54,830	35,189	-	-	-	20,762	(20,762)	-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)	-	-	-	-	-	-	-	-	-
	<b>108,834</b>	<b>5,222</b>	<b>-</b>	<b>(5,943)</b>	<b>67,992</b>	<b>3,079</b>	<b>64,913</b>	<b>2108%</b>	<b>5,222</b>
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>108,834</b>	<b>5,222</b>	<b>-</b>	<b>(5,943)</b>	<b>67,992</b>	<b>3,079</b>	<b>64,913</b>	<b>2108%</b>	<b>5,222</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>86,491</b>	<b>82,383</b>	<b>-</b>	<b>2,372</b>	<b>17,503</b>	<b>48,606</b>	<b>(31,103)</b>	<b>-64%</b>	<b>82,383</b>
Capital transfers recognised	112,363	34,080	-	-	2,633	20,107	(17,474)	-87%	34,080
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	<b>34,685</b>	<b>48,303</b>	<b>-</b>	<b>2,267</b>	<b>14,764</b>	<b>28,499</b>	<b>(13,735)</b>	<b>-48%</b>	<b>48,303</b>
<b>Total sources of capital funds</b>	<b>147,047</b>	<b>82,383</b>	<b>-</b>	<b>2,267</b>	<b>17,397</b>	<b>48,606</b>	<b>(31,208)</b>	<b>-64%</b>	<b>82,383</b>
<b>Financial position</b>									
Total current assets	469,000	350,126	-	-	550,070	-	-	-	350,126
Total non current assets	847,375	917,486	-	-	864,878	-	-	-	917,486
Total current liabilities	158,287	45,082	-	-	188,867	-	-	-	45,082
Total non current liabilities	37,812	50,947	-	-	37,812	-	-	-	50,947
Community wealth/Equity	<b>1,123,604</b>	<b>1,171,584</b>	<b>-</b>	<b>-</b>	<b>1,188,268</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,171,584</b>
<b>Cash flows</b>									
Net cash from (used) operating	344,826	58,759	-	1,340	136,390	34,668	(101,723)	-293%	58,759
Net cash from (used) investing	(93,065)	(77,160)	-	(2,722)	(19,918)	(45,525)	(25,607)	56%	(77,160)
Net cash from (used) financing	(2,830)	-	-	(8)	(16)	-	16	#DIV/0!	-
<b>Cash/cash equivalents at the month/year end</b>	<b>431,923</b>	<b>247,615</b>	<b>-</b>	<b>-</b>	<b>394,823</b>	<b>255,160</b>	<b>(139,663)</b>	<b>-55%</b>	<b>259,964</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-
<b>Creditors Age Analysis</b>	-	-	-	-	-	-	-	-	-
Total Creditors	-	-	-	-	-	-	-	-	-



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

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 - Functional</b>										
<b>Governance and administration</b>		239,574	218,709	-	4,451	152,512	129,038	23,473	18%	218,709
Executive and council		1,269	2,149	-	1	259	1,268	(1,009)	-80%	2,149
Finance and administration		238,305	216,561	-	4,450	152,253	127,771	24,482	19%	216,561
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		252	240	-	17	141	142	(0)	0%	240
Community and social services		72	56	-	6	54	33	21	64%	56
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		179	184	-	11	87	109	(21)	-20%	184
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		54,861	35,221	-	1	30	20,781	(20,750)	-100%	35,221
Planning and development		31	32	-	1	30	19	11	58%	32
Road transport		54,830	35,189	-	-	-	20,762	(20,762)	-100%	35,189
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		77,770	88,487	-	6,986	44,524	52,208	(7,684)	-15%	88,487
Energy sources		72,433	82,925	-	6,527	41,296	48,926	(7,629)	-16%	82,925
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		5,337	5,563	-	459	3,228	3,282	(54)	-2%	5,563
<b>Other</b>	4	5,117	5,458	-	6	58	3,220	(3,162)	-98%	5,458
<b>Total Revenue - Functional</b>	2	<b>377,574</b>	<b>348,116</b>	<b>-</b>	<b>11,460</b>	<b>197,265</b>	<b>205,388</b>	<b>(8,123)</b>	<b>-4%</b>	<b>348,116</b>
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		162,999	198,485	-	8,733	64,670	117,107	(52,437)	-45%	198,485
Executive and council		36,918	44,331	-	2,794	21,679	26,156	(4,477)	-17%	44,331
Finance and administration		126,082	154,153	-	5,940	42,991	90,951	(47,960)	-53%	154,153
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		17,927	27,260	-	1,302	11,549	16,084	(4,535)	-28%	27,260
Community and social services		7,350	9,991	-	495	4,749	5,895	(1,146)	-19%	9,991
Sport and recreation		1,164	2,442	-	94	960	1,441	(481)	-33%	2,442
Public safety		-	-	-	-	-	-	-	-	-
Housing		4,537	8,936	-	307	2,830	5,272	(2,442)	-46%	8,936
Health		4,875	5,891	-	405	3,009	3,476	(467)	-13%	5,891
<b>Economic and environmental services</b>		16,626	26,549	-	1,661	10,113	15,664	(5,551)	-35%	26,549
Planning and development		5,531	12,967	-	431	3,054	7,651	(4,597)	-60%	12,967
Road transport		11,096	13,582	-	1,229	7,059	8,014	(954)	-12%	13,582
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		58,934	76,073	-	4,763	34,587	44,883	(10,296)	-23%	76,073
Energy sources		53,855	68,967	-	4,309	31,533	40,691	(9,157)	-23%	68,967
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		5,078	7,106	-	454	3,054	4,192	(1,139)	-27%	7,106
<b>Other</b>		12,254	14,527	-	943	8,354	8,571	(217)	-3%	14,527
<b>Total Expenditure - Functional</b>	3	<b>268,740</b>	<b>342,893</b>	<b>-</b>	<b>17,403</b>	<b>129,273</b>	<b>202,310</b>	<b>(73,037)</b>	<b>-36%</b>	<b>342,893</b>
<b>Surplus/ (Deficit) for the year</b>		<b>108,834</b>	<b>5,222</b>	<b>-</b>	<b>(5,943)</b>	<b>67,992</b>	<b>3,079</b>	<b>64,913</b>	<b>2108%</b>	<b>5,222</b>

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 Abbatoirs, 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) - M07 January

Vote Description	Ref	2020/21 Audited Outcome	Budget Year			Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
			Original Budget	Adjusted Budget							
<b>R thousands</b>											
<b>Revenue by Vote</b>											
	1										
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		-	(10)	-	-	-	(6)	6	-100.0%	(10)	
Vote 5 - Vote 5 - TECHNICAL SERVICES		127,442	118,298	-	6,537	41,384	69,796	(28,412)	-40.7%	118,298	
Vote 6 - Vote 6 - PLANNING & ECONOMIC DEVELOPMENT		1,300	2,181	-	2	289	1,287	(998)	-77.5%	2,181	
Vote 7 - Vote 7 - COMMUNITY SERVICES MANAGEMENT		10,526	11,077	-	472	3,340	6,535	(3,196)	-48.9%	11,077	
Vote 8 -		-	-	-	-	-	-	-	-	-	
Vote 9 -		-	-	-	-	-	-	-	-	-	
Vote 10 -		-	-	-	-	-	-	-	-	-	
Vote 11 -		-	-	-	-	-	-	-	-	-	
Vote 12 -		-	-	-	-	-	-	-	-	-	
Vote 13 -		-	-	-	-	-	-	-	-	-	
Vote 14 -		-	-	-	-	-	-	-	-	-	
Vote 15 -		-	-	-	-	-	-	-	-	-	
<b>Total Revenue by Vote</b>	2	<b>139,269</b>	<b>131,545</b>	<b>-</b>	<b>7,011</b>	<b>45,012</b>	<b>77,612</b>	<b>(32,600)</b>	<b>-42.0%</b>	<b>131,545</b>	
<b>Expenditure by Vote</b>											
	1										
Vote 1 - Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-
Vote 2 - Vote 2 - MUNICIPAL MANAGER		11,020	13,156	-	932	7,681	7,762	(81)	-1.0%	13,156	
Vote 3 - Vote 3 - FINANCE		7,651	9,787	-	571	4,700	5,774	(1,074)	-18.6%	9,787	
Vote 4 - Vote 4 - CORPORATE SERVICES MANAGEMENT		29,678	40,895	-	1,781	18,443	24,128	(5,685)	-23.6%	40,895	
Vote 5 - Vote 5 - TECHNICAL SERVICES		69,488	91,485	-	5,846	41,423	53,977	(12,554)	-23.3%	91,485	
Vote 6 - Vote 6 - PLANNING & ECONOMIC DEVELOPMENT		31,429	44,142	-	2,293	17,051	26,045	(8,994)	-34.5%	44,142	
Vote 7 - Vote 7 - COMMUNITY SERVICES MANAGEMENT		30,721	39,957	-	2,392	20,126	23,575	(3,449)	-14.6%	39,957	
Vote 8 -		-	-	-	-	-	-	-	-	-	
Vote 9 -		-	-	-	-	-	-	-	-	-	
Vote 10 -		-	-	-	-	-	-	-	-	-	
Vote 11 -		-	-	-	-	-	-	-	-	-	
Vote 12 -		-	-	-	-	-	-	-	-	-	
Vote 13 -		-	-	-	-	-	-	-	-	-	
Vote 14 -		-	-	-	-	-	-	-	-	-	
Vote 15 -		-	-	-	-	-	-	-	-	-	
<b>Total Expenditure by Vote</b>	2	<b>179,987</b>	<b>239,422</b>	<b>-</b>	<b>13,815</b>	<b>109,425</b>	<b>141,261</b>	<b>(31,836)</b>	<b>-22.5%</b>	<b>239,422</b>	
<b>Surplus/ (Deficit) for the year</b>	2	<b>(40,718)</b>	<b>(107,877)</b>	<b>-</b>	<b>(6,805)</b>	<b>(64,413)</b>	<b>(63,649)</b>	<b>(763)</b>	<b>1.2%</b>	<b>(107,877)</b>	

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 C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M07 January

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		4,124	650	-	-	384	(384)	-100%	650	
Vote 4 - Vote 4 - CORPORATE SERVICES MANAGEMENT		887	2,100	-	17	1,239	(1,222)	-99%	2,100	
Vote 5 - Vote 5 - TECHNICAL SERVICES		81,324	76,413	-	721	15,825	(29,259)	-65%	76,413	
Vote 6 - Vote 6 - PLANNING & ECONOMIC DEVELOPMENT		-	-	-	-	-	-	-	-	
Vote 7 - Vote 7 - COMMUNITY SERVICES MANAGEMENT		155	3,220	-	1,651	1,661	(238)	-13%	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	86,491	82,383	-	2,372	17,503	48,606	(31,103)	-64%	82,383
<b>Total Capital Expenditure</b>		86,491	82,383	-	2,372	17,503	48,606	(31,103)	-64%	82,383
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		5,052	2,750	-	-	17	1,623	(1,606)	-99%	2,750
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		5,052	2,750	-	-	17	1,623	(1,606)	-99%	2,750
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		370	670	-	-	10	395	(385)	-97%	670
Community and social services		155	620	-	-	10	366	(356)	-97%	620
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		215	50	-	-	-	30	(30)	-100%	50
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		74,787	63,730	-	615	11,614	37,600	(25,986)	-69%	63,730
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		74,787	63,730	-	615	11,614	37,600	(25,986)	-69%	63,730
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		6,322	15,233	-	1,757	5,862	8,987	(3,125)	-35%	15,233
Energy sources		6,322	12,633	-	106	4,211	7,453	(3,243)	-44%	12,633
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	2,600	-	1,651	1,651	1,534	117	8%	2,600
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	86,531	82,383	-	2,372	17,503	48,606	(31,103)	-64%	82,383
<b>Funded by:</b>										
National Government		112,363	34,080	-	-	2,633	20,107	(17,474)	-87%	34,080
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-



LIM471 Ephraim Mogale - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M07 January

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									
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		112,363	34,080	-	-	2,633	20,107	(17,474)	-87%	34,080
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		34,685	48,303	-	2,267	14,764	28,499	(13,735)	-48%	48,303
<b>Total Capital Funding</b>		147,047	82,383	-	2,267	17,397	48,606	(31,208)	-64%	82,383

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment
3. Capital expenditure by functional classification must reconcile to the total of multi-year and single year appropriations
4. Include expenditure on investment property, intangible and biological assets
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

check balance	-60,558,592.1	-	-	105,531.6	105,531.6	-	-
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## 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 **January 2022** 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 11/02/2022