

EPHRAIM MOGALE



LOCAL MUNICIPALITY (LIM471)

Monthly Budget Monitoring Report
(Section 71 of MFMA)

31 May 2022

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1.1 Executive summary

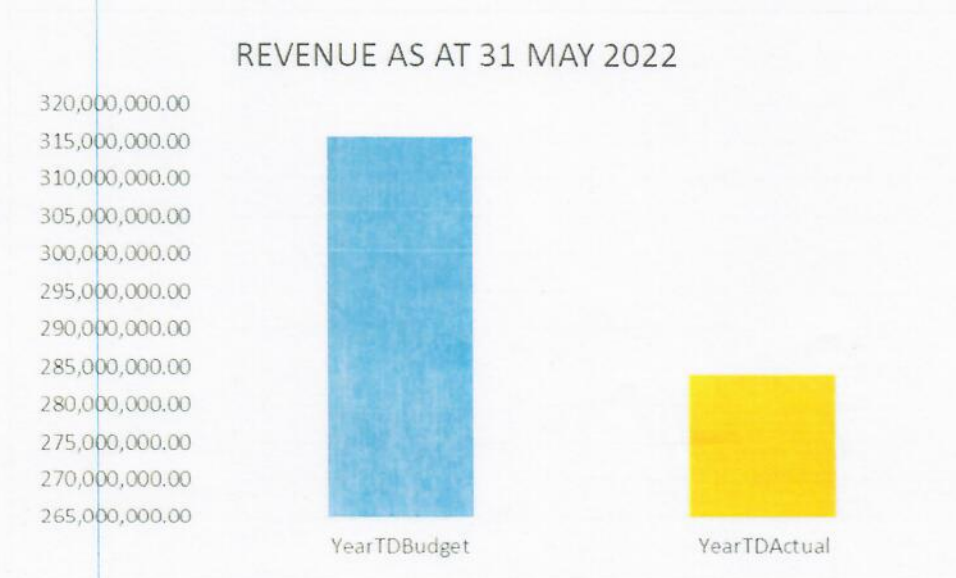
1.1.1 Introduction

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)

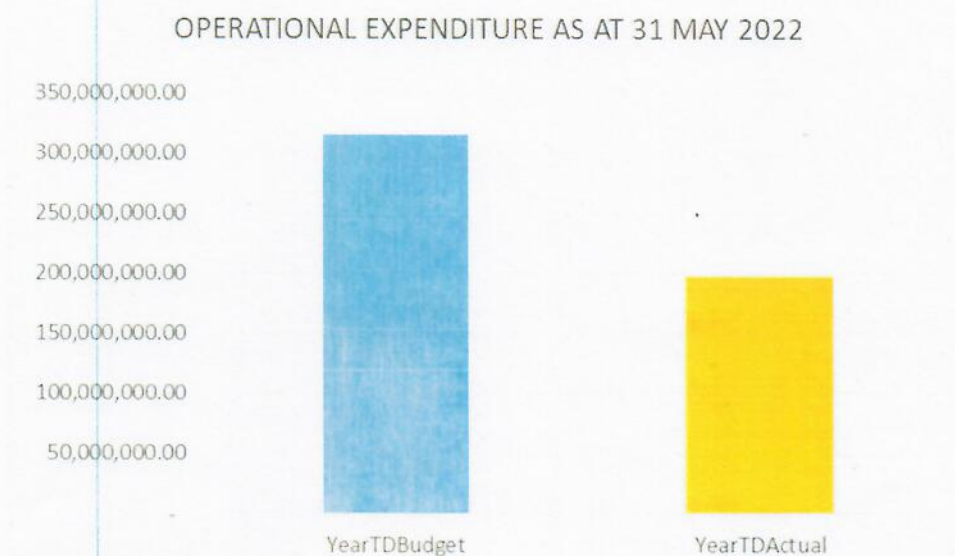
REVENUE (Table c2, c4)



The total revenue received for the month of **May 2022** amount to **R12 Million**, and the year to date actual revenue amount to **R283 Million** in comparison to a year to date budgeted figure of **315 Million**. There is an unfavorable variance of **10%** 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 **May 2022** amounts to **R13 Million**, and the year to date actual is **R197 Million** which is reported against a year to date budget of **R315 Million**. There is an unfavorable variance of **37%** 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 and Community) are currently on advertisement.

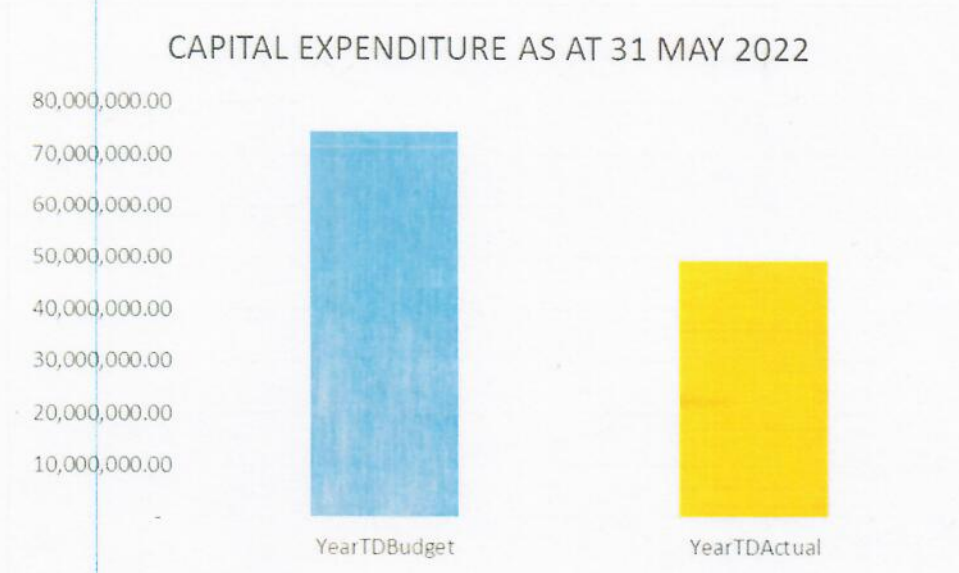
2. Depreciation and assets impairment

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 **May 2022** amounts to **R7.7 million** which and the year to date actual is **R49 million** which is reported against a year to date budget of **R74 Million**. There is an unfavorable variance of **R24 Million** due to non-spending in capital budget in the first month of the financial year.

MIG funds of **R5 Million** have been withheld due to non-performance.

Capital budget as at 31 May 2022

Function	Segment-Description	Total-Budget	Total-Actual	Remaining Bud	%
Administration	Heavy duty shredder	130,000.00	62,920.00	67,080.00	48%
Administration	Purchase of Furniture (500/305065)	350,000.00	78,000.00	272,000.00	22%
Paks & Cemeteries	Landscaping & Greening (425/305071)	565,000.00	9,950.00	555,050.00	2%
Paks & Cemeteries	BUSH CUTTERS	120,000.00	-	120,000.00	0%
Electricity	Network Design Software	54,060.00	54,060.00	-	100%
Electricity	Radio Repeter	90,000.00	-	90,000.00	0%
Electricity	Upgrade Municipal Eskon Supply	3,000,000.00	-	3,000,000.00	0%
Electricity	Replace 30 kWh meters	30,000.00	40,908.00	(10,908.00)	136%
Electricity	Uitvlucht Highmast Light	1,431,664.00	1,431,659.01	4.99	100%
Electricity	Manapyan High Mass Lights	2,377,352.00	2,377,347.37	4.63	100%
Electricity	Electrical Infrastructure	165,692.00	165,687.31	4.69	100%
Electricity	Replce 20 kWh meters	130,000.00	111,555.80	18,444.20	86%
Electricity	Replace 35MM PILC 11KV Cable ERF 18	2,000,000.00	-	2,000,000.00	0%
Electricity	Electrical Infrastructure	130,000.00	-	130,000.00	0%
Electricity	Electrical Infrastructure	130,000.00	119,826.74	10,173.26	92%
Electricity	Truck Mounted Crane	1,000,000.00	-	1,000,000.00	0%
Electricity	Quality of supply recorders	700,000.00	-	700,000.00	0%
Electricity	Light Delivery Vehicle with toolbox	600,000.00	-	600,000.00	0%
Electricity	Tool sets	76,000.00	-	76,000.00	0%
Fleet Mangement	TOOLS & EQUIPMENTS	50,000.00	50,000.00	-	100%
Fleet Mangement	Finance Bakkie	675,000.00	674,760.00	240.00	100%
Housing and Building	Air Conditioning	50,000.00	-	50,000.00	0%
(ICT)	SWITCH	40,000.00	16,660.00	23,340.00	42%
(ICT)	Purchase of routers and wireless acce	150,000.00	-	150,000.00	0%
(ICT)	ICT Computers	250,000.00	53,399.00	196,601.00	21%
(ICT)	WIFI	500,000.00	-	500,000.00	0%
(ICT)	PURCHASE OF PRINTERS	200,000.00	-	200,000.00	0%
(ICT)	SERVER	280,000.00	-	280,000.00	0%
Roads & Stormwater 1	Leeufontein Sports Complex	1,500,000.00	691,347.82	808,652.18	46%
Roads & Stormwater 1	Mamphokgo Sports Complex	1,300,000.00	647,071.01	652,928.99	50%
Roads & Stormwater 1	Bomag Roller	250,000.00	200,000.00	50,000.00	80%
Roads & Stormwater 1	Dichoeung Internal Road	700,000.00	-	700,000.00	0%
Roads & Stormwater 1	Stormwater Extension 6(650/305147)	5,000,000.00	1,611,484.38	3,388,515.62	32%
Roads& Stormwater (650)	Tshikanoshi Sports Complex	2,700,000.00	2,607,327.86	92,672.14	97%
Roads& Stormwater (650)	Spitzpunt community hall	5,800,000.00	2,355,707.40	3,444,292.60	41%
Roads& Stormwater (650)	Purchase of TLB	1,300,000.00	1,415,000.00	(115,000.00)	109%
Roads& Stormwater (650)	Purchasing of Dumper	650,000.00	400,000.00	250,000.00	62%
Roads& Stormwater (650)	Purchasing of saw cutter	200,000.00	45,000.00	155,000.00	23%
Roads& Stormwater (650)	Phetwane Internal Road (650/305184)	3,096,151.00	2,462,578.61	633,572.39	80%
Roads& Stormwater (650)	Rathoke Internal Streets (650/305181)	1,200,000.00	407,416.74	792,583.26	34%
Roads& Stormwater (650)	Drefontein internal road	1,500,000.00	1,459,681.30	40,318.70	97%
Roads& Stormwater (650)	Uitvlucht Internal Bus Route	1,500,000.00	1,457,525.75	42,474.25	97%
Roads& Stormwater (650)	Matlerekeng internal bus route	1,500,000.00	1,461,996.23	38,003.77	97%
Roads& Stormwater (650)	Matlala Ramoshebo Internal Route (4	1,500,000.00	1,467,813.01	32,186.99	98%
Roads& Stormwater (650)	Mokgwaneng Internal road	1,500,000.00	1,273,278.58	226,721.42	85%
Roads& Stormwater (650)	Mathukuthela Internal Road	1,500,000.00	1,463,390.86	36,609.14	98%
Roads& Stormwater (650)	Regae Bus Route	11,438,131.80	10,087,456.96	4,217,496.04	88%
Roads& Stormwater (650)	Mabitsi Internal Road	11,334,074.90	8,362,708.61	4,438,187.39	74%
Roads& Stormwater (650)	Morarela Internal Road	1,500,000.00	604,394.39	895,605.61	40%
Roads& Stormwater (650)	Moeding Internal street	2,000,000.00	1,932,957.53	67,042.47	97%
Roads& Stormwater (650)	Vehicle	600,000.00	-	600,000.00	0%
:Solid Waste	508 REFUSE CONTAINER	700,000.00	-	700,000.00	0%
:Solid Waste	Compactor Truck	1,900,000.00	1,651,450.00	248,550.00	87%
TOTAL		77,443,125.70	49,312,320.27	32,464,447.73	64%

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 **May 2022** 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 **64%** and **57%** respectively, as at **31 May 2022**.

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 MAY 2022 GL							
Type of Service	30 Days	60 Days	90 Days	120 Days	150 Days	150 Plus	Total
	202205	202204	202203	202202	202201	202112	
Rates	2,920,623.24	1,873,458.70	1,776,039.09	1,740,408.24	1,706,849.99	97,970,630.55	107,988,009.81
Electricity	5,017,719.70	245,295.95	171,741.06	133,384.45	134,581.74	7,450,081.82	13,152,804.72
Refuse	378,617.22	164,785.22	145,075.57	140,914.74	139,951.96	6,691,251.61	7,660,596.32
Other	1,653,910.40	1,004,379.25	439,278.80	901,161.24	869,008.96	44,333,595.86	49,201,334.51
Total	9,970,870.56	3,287,919.12	2,532,134.52	2,915,868.67	2,850,392.65	156,445,559.84	178,002,745.36
Category	202205	202204	202203	202202	202201	202112	Total
Psi	2,425.60	2,422.18	2,415.28	2,408.52	2,405.27	198,604.18	210,681.03
Farms / agri	1,809,591.37	1,631,680.70	1,289,037.89	1,570,540.16	1,532,717.02	81,585,994.14	89,419,561.28
Business	4,113,652.99	443,387.29	285,071.00	300,890.13	289,747.75	10,868,565.84	16,301,315.00
Churches	15,427.67	4,241.65	4,209.92	4,179.04	4,163.27	179,177.49	211,399.04
Commercial	-	-	-	-	-	29,222.58	29,222.58
Domestic	-	-	-	-	-	15,900.87	15,900.87
Industrial	1,298,270.50	198,733.18	213,583.89	191,658.09	194,438.01	9,908,341.20	12,005,024.87
Municipality	1,683.04	1,237.23	1,385.61	1,477.89	1,316.62	89,850.31	96,950.70
Residential	2,692,535.01	999,859.68	754,216.15	838,288.79	819,142.57	53,545,332.95	59,649,375.15
School/hosp	37,284.38	6,357.21	-17,785.22	6,426.05	6,462.14	24,570.28	63,314.84
Total	9,970,870.56	3,287,919.12	2,532,134.52	2,915,868.67	2,850,392.65	156,445,559.84	178,002,745.36

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 May 2022** amount to **R178 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 May 2022.

2.5 Councilors allowances and Employee benefit

The employee benefits and councilors allowance for **31 May 2022** is **R2.6 Million** and **R1.2 Million** respectively.

LIM471 Ephraim Mogale - Table C1 Monthly Budget Statement Summary - M11 May

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	41,674	3,480	38,242	37,933	309	1%	41,674
Service charges	65,654	84,455	82,675	6,589	75,521	75,430	91	0%	82,675
Investment revenue	1,494	2,500	1,750	1,276	3,110	1,675	1,435	86%	1,750
Transfers and subsidies	193,491	170,781	170,781	-	158,456	155,411	3,045	2%	170,781
Other own revenue	22,010	13,429	14,690	874	8,641	13,229	(4,588)	-35%	14,690
Total Revenue (excluding capital transfers and contributions)	322,744	312,927	311,570	12,219	283,970	283,678	292	0%	311,570
Employee costs	88,917	105,987	106,277	2,602	79,504	96,682	(17,178)	-18%	106,277
Remuneration of Councillors	13,299	16,717	16,717	1,215	12,203	15,213	(3,009)	-20%	16,717
Depreciation & asset impairment	52,544	56,784	56,784	-	-	51,673	(51,673)	-100%	56,784
Finance charges	3,355	11	11	-	-	10	(10)	-100%	11
Inventory consumed and bulk purchases	44,109	52,171	52,453	2,959	40,709	47,703	(6,993)	-15%	52,453
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	66,515	111,224	114,961	6,841	64,963	104,203	(39,240)	-38%	114,961
Total Expenditure	268,740	342,893	347,202	13,617	197,380	315,483	(118,104)	-37%	347,202
Surplus/(Deficit)	54,004	(29,967)	(35,631)	(1,398)	86,591	(31,805)	118,396	-372%	(35,631)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	54,830	35,189	35,189	-	-	32,022	(32,022)	-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)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	108,834	5,222	(442)	(1,398)	86,591	217	86,374	39796%	(442)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	108,834	5,222	(442)	(1,398)	86,591	217	86,374	39796%	(442)
Capital expenditure & funds sources									
Capital expenditure	95,648	82,383	81,777	7,794	49,494	74,484	(24,989)	-34%	81,777
Capital transfers recognised	112,363	34,080	34,252	4,913	22,325	31,150	(8,826)	-28%	34,252
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	34,593	48,303	47,525	2,881	27,064	43,333	(16,269)	-38%	47,525
Total sources of capital funds	146,956	82,383	81,777	7,794	49,389	74,484	(25,095)	-34%	81,777
Financial position									
Total current assets	468,990	350,126	348,487	-	565,976	-	-	-	348,487
Total non current assets	856,532	917,486	916,881	-	906,026	-	-	-	916,881
Total current liabilities	158,043	45,082	48,502	-	217,932	-	-	-	48,502
Total non current liabilities	37,812	50,947	50,947	-	37,812	-	-	-	50,947
Community wealth/Equity	1,129,667	1,171,584	1,165,919	-	1,216,258	-	-	-	1,165,919
Cash flows									
Net cash from (used) operating	344,826	58,759	57,883	2,242	207,093	52,770	(154,323)	-292%	57,883
Net cash from (used) investing	(93,065)	(77,160)	(77,160)	(8,839)	(56,217)	(70,216)	(13,999)	20%	(77,160)
Net cash from (used) financing	59	-	-	110	184	(1,467)	(1,651)	113%	-
Cash/cash equivalents at the month/year end	434,812	247,615	246,739	-	429,416	247,104	(182,312)	-74%	259,079
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) - M11 May

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										
Revenue - Functional										
Government and administration		239,574	218,709	219,120	5,599	212,133	199,354	12,779	6%	219,120
Executive and council		1,269	2,149	1,936	-	266	1,785	(1,519)	-85%	1,936
Finance and administration		238,305	216,561	217,184	5,599	211,867	197,569	14,298	7%	217,184
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		252	240	276	27	218	247	(29)	-12%	276
Community and social services		72	56	101	2	69	87	(18)	-20%	101
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		179	184	175	25	149	160	(11)	-7%	175
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		54,861	35,221	35,248	0	32	32,073	(32,041)	-100%	35,248
Planning and development		31	32	59	0	32	51	(19)	-37%	59
Road transport		54,830	35,189	35,189	-	-	32,022	(32,022)	-100%	35,189
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		77,770	88,487	86,698	6,589	71,506	79,092	(7,585)	-10%	86,698
Energy sources		72,433	82,925	81,138	6,133	66,494	74,032	(7,538)	-10%	81,138
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		5,337	5,563	5,560	456	5,013	5,060	(47)	-1%	5,560
Other	4	5,117	5,458	5,418	3	81	4,935	(4,854)	-98%	5,418
Total Revenue - Functional	2	377,574	348,116	346,759	12,219	283,970	315,700	(31,730)	-10%	346,759
Expenditure - Functional										
Government and administration		162,999	198,485	200,395	5,835	97,345	182,151	(84,807)	-47%	200,395
Executive and council		36,918	44,331	45,714	2,841	34,867	41,428	(6,560)	-16%	45,714
Finance and administration		126,082	154,153	154,681	2,993	62,477	140,724	(78,246)	-56%	154,681
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		17,927	27,260	27,146	678	17,706	24,717	(7,010)	-28%	27,146
Community and social services		7,350	9,991	9,954	248	7,183	9,063	(1,880)	-21%	9,954
Sport and recreation		1,164	2,442	2,354	76	1,792	2,152	(360)	-17%	2,354
Public safety		-	-	-	-	-	-	-	-	-
Housing		4,537	8,936	8,936	186	4,375	8,132	(3,757)	-46%	8,936
Health		4,875	5,891	5,903	168	4,356	5,370	(1,014)	-19%	5,903
Economic and environmental services		16,626	26,549	27,669	2,272	16,423	25,056	(8,632)	-34%	27,669
Planning and development		5,531	12,967	13,576	211	4,995	12,288	(7,293)	-59%	13,576
Road transport		11,096	13,582	14,092	2,061	11,429	12,768	(1,339)	-10%	14,092
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		58,934	76,073	77,220	4,442	53,883	70,144	(16,261)	-23%	77,220
Energy sources		53,855	68,967	70,115	3,937	48,896	63,678	(14,782)	-23%	70,115
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		5,078	7,106	7,106	505	4,987	6,466	(1,479)	-23%	7,106
Other		12,254	14,527	14,771	389	12,022	13,415	(1,393)	-10%	14,771
Total Expenditure - Functional	3	268,740	342,893	347,202	13,617	197,380	315,483	(118,104)	-37%	347,202
Surplus/ (Deficit) for the year		108,834	5,222	(442)	(1,398)	86,591	217	86,374	39796%	(442)

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 C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May

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										
Revenue - Functional										
Municipal governance and administration		239,574	218,709	219,120	5,599	212,133	199,354	12,779	6%	219,120
Executive and council		1,269	2,149	1,936	-	266	1,785	(1,519)	(0)	1,936
Mayor and Council		1,269	2,149	1,936	-	266	1,785	(1,519)	(0)	1,936
Municipal Manager, Town Secretary and Chief Executive		-	-	-	-	-	-	-	-	-
Finance and administration		238,305	216,561	217,184	5,599	211,867	197,569	14,298	0	217,184
Administrative and Corporate Support		-	-	-	-	-	-	-	-	-
Asset Management		-	-	-	-	-	-	-	-	-
Finance		238,305	216,571	217,194	5,599	211,867	197,578	14,289	0	217,194
Fleet Management		-	-	-	-	-	-	-	-	-
Human Resources		-	(10)	(10)	-	-	(9)	9	(0)	(10)
Information Technology		-	-	-	-	-	-	-	-	-
Legal Services		-	-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media Co-ordination		-	-	-	-	-	-	-	-	-
Property Services		-	-	-	-	-	-	-	-	-
Risk Management		-	-	-	-	-	-	-	-	-
Security Services		-	-	-	-	-	-	-	-	-
Supply Chain Management		-	-	-	-	-	-	-	-	-
Valuation Service		-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
Governance Function		-	-	-	-	-	-	-	-	-
Community and public safety		252	240	276	27	218	247	(29)	(0)	276
Community and social services		72	56	101	2	69	87	(18)	(0)	101
Aged Care		-	-	-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		72	52	97	2	69	83	(15)	(0)	97
Child Care Facilities		-	-	-	-	-	-	-	-	-
Community Halls and Facilities		-	-	-	-	-	-	-	-	-
Consumer Protection		-	-	-	-	-	-	-	-	-
Cultural Matters		-	-	-	-	-	-	-	-	-
Disaster Management		-	-	-	-	-	-	-	-	-
Education		-	-	-	-	-	-	-	-	-
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-
Industrial Promotion		-	-	-	-	-	-	-	-	-
Language Policy		-	-	-	-	-	-	-	-	-
Libraries and Archives		1	4	4	0	0	4	(3)	(0)	4
Literacy Programmes		-	-	-	-	-	-	-	-	-
Media Services		-	-	-	-	-	-	-	-	-
Museums and Art Galleries		-	-	-	-	-	-	-	-	-
Population Development		-	-	-	-	-	-	-	-	-
Provincial Cultural Matters		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Zoo's		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Beaches and Jetties		-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)		-	-	-	-	-	-	-	-	-
Recreational Facilities		-	-	-	-	-	-	-	-	-
Sports Grounds and Stadiums		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Civil Defence		-	-	-	-	-	-	-	-	-
Cleansing		-	-	-	-	-	-	-	-	-
Control of Public Nuisances		-	-	-	-	-	-	-	-	-
Fencing and Fences		-	-	-	-	-	-	-	-	-
Fire Fighting and Protection		-	-	-	-	-	-	-	-	-
Licensing and Control of Animals		-	-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control		-	-	-	-	-	-	-	-	-
Pounds		-	-	-	-	-	-	-	-	-
Housing		179	184	175	25	149	160	(11)	(0)	175
Housing		179	184	175	25	149	160	(11)	(0)	175
Informal Settlements		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Health Services		-	-	-	-	-	-	-	-	-
Laboratory Services		-	-	-	-	-	-	-	-	-
Food Control		-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable Diseases including Immunizations		-	-	-	-	-	-	-	-	-
Vector Control		-	-	-	-	-	-	-	-	-
Chemical Safety		-	-	-	-	-	-	-	-	-
Economic and environmental services		54,861	35,221	35,248	0	32	32,073	(32,041)	(0)	35,248
Planning and development		31	32	59	0	32	51	(19)	(0)	59

LIM471 Ephraim Mogale - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May

Description	Ref	2020/21		Budget Year 2021/22						Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
<i>Billboards</i>		-	-	-	-	-	-	-	-	-
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>		-	-	-	-	-	-	-	-	-
<i>Central City Improvement District</i>		-	-	-	-	-	-	-	-	-
<i>Development Facilitation</i>		-	-	-	-	-	-	-	-	-
<i>Economic Development/Planning</i>		-	-	-	-	-	-	-	-	-
<i>Regional Planning and Development</i>		-	-	-	-	-	-	-	-	-
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>		31	32	59	0	32	51	(19)	(0)	59
<i>Project Management Unit</i>		-	-	-	-	-	-	-	-	-
<i>Provincial Planning</i>		-	-	-	-	-	-	-	-	-
<i>Support to Local Municipalities</i>		-	-	-	-	-	-	-	-	-
Road transport		54,830	35,189	35,189	-	-	32,022	(32,022)	(0)	35,189
<i>Public Transport</i>		-	-	-	-	-	-	-	-	-
<i>Road and Traffic Regulation</i>		-	-	-	-	-	-	-	-	-
<i>Roads</i>		54,830	35,189	35,189	-	-	32,022	(32,022)	(0)	35,189
<i>Taxi Ranks</i>		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Biodiversity and Landscape</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Protection</i>		-	-	-	-	-	-	-	-	-
<i>Indigenous Forests</i>		-	-	-	-	-	-	-	-	-
<i>Nature Conservation</i>		-	-	-	-	-	-	-	-	-
<i>Pollution Control</i>		-	-	-	-	-	-	-	-	-
<i>Soil Conservation</i>		-	-	-	-	-	-	-	-	-
Trading services		77,770	88,487	86,698	6,589	71,506	79,092	(7,585)	(0)	86,698
Energy sources		72,433	82,925	81,138	6,133	66,494	74,032	(7,538)	(0)	81,138
<i>Electricity</i>		72,433	82,925	81,138	6,133	66,494	74,032	(7,538)	(0)	81,138
<i>Street Lighting and Signal Systems</i>		-	-	-	-	-	-	-	-	-
<i>Nonelectric Energy</i>		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
<i>Water Treatment</i>		-	-	-	-	-	-	-	-	-
<i>Water Distribution</i>		-	-	-	-	-	-	-	-	-
<i>Water Storage</i>		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
<i>Public Toilets</i>		-	-	-	-	-	-	-	-	-
<i>Sewerage</i>		-	-	-	-	-	-	-	-	-
<i>Storm Water Management</i>		-	-	-	-	-	-	-	-	-
<i>Waste Water Treatment</i>		-	-	-	-	-	-	-	-	-
Waste management		5,337	5,563	5,560	456	5,013	5,060	(47)	(0)	5,560
<i>Recycling</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Disposal (Landfill Sites)</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Removal</i>		5,337	5,563	5,560	456	5,013	5,060	(47)	(0)	5,560
<i>Street Cleaning</i>		-	-	-	-	-	-	-	-	-
Other		5,117	5,458	5,418	3	81	4,935	(4,854)	(0)	5,418
<i>Abattoirs</i>		-	-	-	-	-	-	-	-	-
<i>Air Transport</i>		-	-	-	-	-	-	-	-	-
<i>Forestry</i>		-	-	-	-	-	-	-	-	-
<i>Licensing and Regulation</i>		5,117	5,458	5,418	3	81	4,935	(4,854)	(0)	5,418
<i>Markets</i>		-	-	-	-	-	-	-	-	-
<i>Tourism</i>		-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	377,574	348,116	346,759	12,219	283,970	315,700	(31,730)	(0)	346,759
Expenditure - Functional		162,999	198,485	200,395	5,835	97,345	182,151	(84,807)	(0)	200,395
Municipal governance and administration		36,918	44,331	45,714	2,841	34,867	41,428	(6,560)	(0)	45,714
<i>Executive and council</i>		26,898	31,175	31,467	2,004	23,526	28,582	(5,056)	(0)	31,467
<i>Mayor and Council</i>		11,020	13,156	14,248	838	11,341	12,846	(1,504)	(0)	14,248
<i>Municipal Manager, Town Secretary and Chief Executive</i>		126,062	154,153	154,681	2,993	62,477	140,724	(78,246)	(0)	154,681
Finance and administration		13,997	15,901	15,300	41	10,679	13,989	(3,310)	(0)	15,300
<i>Administrative and Corporate Support</i>		-	-	-	-	-	-	-	-	-
<i>Asset Management</i>		-	-	-	-	-	-	-	-	-
<i>Finance</i>		89,660	103,471	103,423	243	26,223	94,121	(67,897)	(0)	103,423
<i>Fleet Management</i>		6,481	9,055	9,405	660	7,293	8,520	(1,227)	(0)	9,405
<i>Human Resources</i>		6,138	10,422	10,500	504	6,185	9,548	(3,363)	(0)	10,500
<i>Information Technology</i>		3,630	8,084	8,973	356	6,092	8,068	(1,975)	(0)	8,973
<i>Legal Services</i>		4,867	5,367	5,367	1,128	4,860	4,884	(24)	(0)	5,367
<i>Marketing, Customer Relations, Publicity and Media Co-ordination</i>		1,025	1,122	982	39	619	929	(311)	(0)	982
<i>Property Services</i>		-	-	-	-	-	-	-	-	-
<i>Risk Management</i>		-	-	-	-	-	-	-	-	-
<i>Security Services</i>		-	-	-	-	-	-	-	-	-
<i>Supply Chain Management</i>		263	732	732	23	526	666	(140)	(0)	732
<i>Valuation Service</i>		-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
<i>Governance Function</i>		-	-	-	-	-	-	-	-	-
Community and public safety		17,927	27,260	27,146	678	17,706	24,717	(7,010)	(0)	27,146
<i>Community and social services</i>		7,350	9,991	9,954	248	7,183	9,063	(1,880)	(0)	9,954
<i>Aged Care</i>		-	-	-	-	-	-	-	-	-

LIM471 Ephraim Mogale - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May

Description	Ref	2020/21	Budget Year 2021/22							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
<i>Agricultural</i>		-	-	-	-	-	-	-	-	-
<i>Animal Care and Diseases</i>		-	-	-	-	-	-	-	-	-
<i>Cemeteries, Funeral Parlours and Crematoriums</i>		4,393	6,039	6,039	188	4,782	5,496	(714)	(0)	6,039
<i>Child Care Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Community Halls and Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Consumer Protection</i>		2,729	3,188	3,151	42	2,182	2,872	(690)	(0)	3,151
<i>Cultural Matters</i>		-	-	-	-	-	-	-	-	-
<i>Disaster Management</i>		-	-	-	-	-	-	-	-	-
<i>Education</i>		-	-	-	-	-	-	-	-	-
<i>Indigenous and Customary Law</i>		-	-	-	-	-	-	-	-	-
<i>Industrial Promotion</i>		-	-	-	-	-	-	-	-	-
<i>Language Policy</i>		-	-	-	-	-	-	-	-	-
<i>Libraries and Archives</i>		228	764	764	18	219	695	(476)	(0)	764
<i>Literacy Programmes</i>		-	-	-	-	-	-	-	-	-
<i>Media Services</i>		-	-	-	-	-	-	-	-	-
<i>Museums and Art Galleries</i>		-	-	-	-	-	-	-	-	-
<i>Population Development</i>		-	-	-	-	-	-	-	-	-
<i>Provincial Cultural Matters</i>		-	-	-	-	-	-	-	-	-
<i>Theatres</i>		-	-	-	-	-	-	-	-	-
<i>Zoo's</i>		-	-	-	-	-	-	-	-	-
Sport and recreation		1,164	2,442	2,354	76	1,792	2,152	(360)	(0)	2,354
<i>Beaches and Jetties</i>		-	-	-	-	-	-	-	-	-
<i>Casinos, Racing, Gambling, Wagering</i>		-	-	-	-	-	-	-	-	-
<i>Community Parks (including Nurseries)</i>		-	-	-	-	-	-	-	-	-
<i>Recreational Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Sports Grounds and Stadiums</i>		1,164	2,442	2,354	76	1,792	2,152	(360)	(0)	2,354
Public safety		-	-	-	-	-	-	-	-	-
<i>Civil Defence</i>		-	-	-	-	-	-	-	-	-
<i>Cleansing</i>		-	-	-	-	-	-	-	-	-
<i>Control of Public Nuisances</i>		-	-	-	-	-	-	-	-	-
<i>Fencing and Fences</i>		-	-	-	-	-	-	-	-	-
<i>Fire Fighting and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Licensing and Control of Animals</i>		-	-	-	-	-	-	-	-	-
<i>Police Forces, Traffic and Street Parking Control</i>		-	-	-	-	-	-	-	-	-
<i>Pounds</i>		-	-	-	-	-	-	-	-	-
Housing		4,537	8,936	8,936	186	4,375	8,132	(3,757)	(0)	8,936
<i>Housing</i>		4,537	8,936	8,936	186	4,375	8,132	(3,757)	(0)	8,936
<i>Informal Settlements</i>		-	-	-	-	-	-	-	-	-
Health		4,875	5,891	5,903	168	4,356	5,370	(1,014)	(0)	5,903
<i>Ambulance</i>		-	-	-	-	-	-	-	-	-
<i>Health Services</i>		4,875	5,891	5,903	168	4,356	5,370	(1,014)	(0)	5,903
<i>Laboratory Services</i>		-	-	-	-	-	-	-	-	-
<i>Food Control</i>		-	-	-	-	-	-	-	-	-
<i>Health Surveillance and Prevention of Communicable Diseases including immunizations</i>		-	-	-	-	-	-	-	-	-
<i>Vector Control</i>		-	-	-	-	-	-	-	-	-
<i>Chemical Safety</i>		-	-	-	-	-	-	-	-	-
Economic and environmental services		16,626	26,549	27,669	2,272	16,423	25,056	(8,632)	(0)	27,669
<i>Planning and development</i>		5,531	12,967	13,576	211	4,995	12,288	(7,293)	(0)	13,576
<i>Billboards</i>		-	-	-	-	-	-	-	-	-
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>		-	-	-	-	-	-	-	-	-
<i>Central City Improvement District</i>		-	-	-	-	-	-	-	-	-
<i>Development Facilitation</i>		-	-	-	-	-	-	-	-	-
<i>Economic Development/Planning</i>		-	-	-	-	-	-	-	-	-
<i>Regional Planning and Development</i>		-	-	-	-	-	-	-	-	-
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>		5,531	12,967	13,576	211	4,995	12,288	(7,293)	(0)	13,576
<i>Project Management Unit</i>		-	-	-	-	-	-	-	-	-
<i>Provincial Planning</i>		-	-	-	-	-	-	-	-	-
<i>Support to Local Municipalities</i>		-	-	-	-	-	-	-	-	-
Road transport		11,096	13,582	14,092	2,061	11,429	12,768	(1,339)	(0)	14,092
<i>Public Transport</i>		-	-	-	-	-	-	-	-	-
<i>Road and Traffic Regulation</i>		-	-	-	-	-	-	-	-	-
<i>Roads</i>		11,096	13,582	14,092	2,061	11,429	12,768	(1,339)	(0)	14,092
<i>Taxi Ranks</i>		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Biodiversity and Landscape</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Protection</i>		-	-	-	-	-	-	-	-	-
<i>Indigenous Forests</i>		-	-	-	-	-	-	-	-	-
<i>Nature Conservation</i>		-	-	-	-	-	-	-	-	-
<i>Pollution Control</i>		-	-	-	-	-	-	-	-	-
<i>Soil Conservation</i>		-	-	-	-	-	-	-	-	-
Trading services		58,934	76,073	77,220	4,442	53,883	70,144	(16,261)	(0)	77,220
<i>Energy sources</i>		53,855	68,967	70,115	3,937	48,896	63,678	(14,782)	(0)	70,115
<i>Electricity</i>		53,855	68,967	70,115	3,937	48,896	63,678	(14,782)	(0)	70,115

LIM471 Ephraim Mogale - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May

Description	Ref	2020/21	Budget Year 2021/22							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Street Lighting and Signal Systems		-	-	-	-	-	-	-	-	-
Nonelectric Energy		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Water Treatment		-	-	-	-	-	-	-	-	-
Water Distribution		-	-	-	-	-	-	-	-	-
Water Storage		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Public Toilets		-	-	-	-	-	-	-	-	-
Sewerage		-	-	-	-	-	-	-	-	-
Storm Water Management		-	-	-	-	-	-	-	-	-
Waste Water Treatment		-	-	-	-	-	-	-	-	-
Waste management		5,078	7,106	7,106	505	4,987	6,466	(1,479)	(0)	7,106
Recycling		-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	-	-	-
Solid Waste Removal		5,078	7,106	7,106	505	4,987	6,466	(1,479)	(0)	7,106
Street Cleaning		-	-	-	-	-	-	-	-	-
Other		12,254	14,527	14,771	389	12,022	13,415	(1,393)	(0)	14,771
Abattoirs		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Licensing and Regulation		12,254	14,527	14,771	389	12,022	13,415	(1,393)	(0)	14,771
Markets		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	268,740	342,893	347,202	13,617	197,380	315,483	(118,104)	(0)	347,202
Surplus/ (Deficit) for the year		108,834	5,222	(442)	(1,398)	86,591	217	86,374	0	(442)

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
- Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
- Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
- All amounts must be classified under a Functional classification. The 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

check oprev balance	-232,069,748	-260,058,729	-284,509,147	-63,567,281	-256,638,493	-220,997,485	#REF!	-284,509,147
check opexp balance	-314,164,512	-207,509,294	-232,676,692	-37,735,932	-182,406,860	-110,642,147	-71,764,714	-232,676,692

LIM471 Ephraim Mogale - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M11 May

Vote Description	Ref	2020/21	Budget Year							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - 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)	(10)	-	-	(9)	9	-100.0%	(10)
Vote 5 - Vote 5 - TECHNICAL SERVICES		127,442	118,298	116,502	6,158	66,643	106,214	(39,572)	-37.3%	116,502
Vote 6 - Vote 6 - PLANNING & ECONOMIC DEVELOPMENT		1,300	2,181	1,995	0	298	1,836	(1,538)	-83.8%	1,995
Vote 7 - Vote 7 - COMMUNITY SERVICES MANAGEMENT		10,526	11,077	11,079	462	5,163	10,082	(4,919)	-48.8%	11,079
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	129,566	6,620	72,104	118,123	(46,019)	-39.0%	129,566
Expenditure by Vote										
Vote 1 - Vote 1 - EXECUTIVE AND COUNCIL	1	-	-	-	-	-	-	-	-	-
Vote 2 - Vote 2 - MUNICIPAL MANAGER		11,020	13,156	14,248	838	11,341	12,846	(1,504)	-11.7%	14,248
Vote 3 - Vote 3 - FINANCE		7,651	9,787	10,137	683	7,820	9,186	(1,366)	-14.9%	10,137
Vote 4 - Vote 4 - CORPORATE SERVICES MANAGEMENT		29,678	40,895	41,121	2,067	28,434	37,417	(8,983)	-24.0%	41,121
Vote 5 - Vote 5 - TECHNICAL SERVICES		69,488	91,485	93,143	6,183	64,700	84,578	(19,878)	-23.5%	93,143
Vote 6 - Vote 6 - PLANNING & ECONOMIC DEVELOPMENT		31,429	44,142	45,043	2,215	28,521	40,870	(12,349)	-30.2%	45,043
Vote 7 - Vote 7 - COMMUNITY SERVICES MANAGEMENT		30,721	39,957	40,088	1,387	30,340	36,466	(6,126)	-16.8%	40,088
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	243,779	13,374	171,156	221,363	(50,206)	-22.7%	243,779
Surplus/ (Deficit) for the year	2	(40,718)	(107,877)	(114,213)	(6,754)	(99,053)	(103,240)	4,187	-4.1%	(114,213)

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) - M11 May

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	41,674	3,480	38,242	37,933	309	1%	41,674
Service charges - electricity revenue		60,317	78,892	77,116	6,133	70,508	70,371	138	0%	77,116
Service charges - water revenue		-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		5,337	5,563	5,560	456	5,013	5,060	(47)	-1%	5,560
Rental of facilities and equipment		175	180	171	16	130	157	(27)	-17%	171
Interest earned - external investments		1,494	2,500	1,750	1,276	3,110	1,675	1,435	86%	1,750
Interest earned - outstanding debtors		7,354	6,650	8,077	831	7,929	7,193	736	10%	8,077
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		365	160	109	3	81	105	(24)	-23%	109
Licences and permits		4,767	5,311	5,311	-	-	4,833	(4,833)	-100%	5,311
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		193,491	170,781	170,781	-	158,456	155,411	3,045	2%	170,781
Other revenue		9,349	1,127	1,021	25	501	941	(440)	-47%	1,021
Gains		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		322,744	312,927	311,570	12,219	283,970	283,678	292	0%	311,570
Expenditure By Type										
Employee related costs		88,917	105,987	106,277	2,602	79,504	96,682	(17,178)	-18%	106,277
Remuneration of councillors		13,299	16,717	16,717	1,215	12,203	15,213	(3,009)	-20%	16,717
Debt impairment		13,458	14,546	14,546	-	-	13,237	(13,237)	-100%	14,546
Depreciation & asset impairment		52,544	56,784	56,784	-	-	51,673	(51,673)	-100%	56,784
Finance charges		3,355	11	11	-	-	10	(10)	-100%	11
Bulk purchases - electricity		42,460	49,795	49,795	2,900	39,311	45,313	(6,003)	-13%	49,795
Inventory consumed		1,648	2,376	2,658	59	1,398	2,389	(991)	-41%	2,658
Contracted services		28,880	48,798	51,290	4,680	32,405	46,333	(13,927)	-30%	51,290
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		28,269	47,880	49,124	2,151	32,558	44,633	(12,075)	-27%	49,124
Losses		(4,092)	-	-	-	-	-	-	-	-
Total Expenditure		268,740	342,893	347,202	13,617	197,380	315,483	(118,104)	-37%	347,202
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (municipal / Provincial and District)		54,004	(29,967)	(35,631)	(1,398)	86,591	(31,805)	118,396	(0)	(35,631)
Transfers and subsidies - capital (monetary allocations) (municipal / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		54,830	35,189	35,189	-	-	32,022	(32,022)	(0)	35,189
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		108,834	5,222	(442)	(1,398)	86,591	217			(442)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		108,834	5,222	(442)	(1,398)	86,591	217			(442)
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		108,834	5,222	(442)	(1,398)	86,591	217			(442)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		108,834	5,222	(442)	(1,398)	86,591	217			(442)

References

1. Material variances to be explained on Table SC1

Total Revenue (excluding capital transfers and contributions) including capit	377,574	348,116	346,759	12,219	283,970	315,700				346,759
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LIM471 Ephraim Mogale - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M11 May

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		4,263	650	725	-	725	652	73	11%	725
Vote 4 - Vote 4 - CORPORATE SERVICES MANAGEMENT		887	2,100	1,900	53	211	1,751	(1,540)	-88%	1,900
Vote 5 - Vote 5 - TECHNICAL SERVICES		90,342	76,413	75,867	7,741	46,897	69,099	(22,202)	-32%	75,867
Vote 6 - Vote 6 - PLANNING & ECONOMIC DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 7 - Vote 7 - COMMUNITY SERVICES MANAGEMENT		155	3,220	3,285	-	1,661	2,982	(1,321)	-44%	3,285
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	95,648	82,383	81,777	7,794	49,494	74,484	(24,989)	-34%	81,777
Total Capital Expenditure		95,648	82,383	81,777	7,794	49,494	74,484	(24,989)	-34%	81,777
Capital Expenditure - Functional Classification										
Governance and administration		5,191	2,750	2,625	53	936	2,403	(1,467)	-61%	2,625
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		5,191	2,750	2,625	53	936	2,403	(1,467)	-61%	2,625
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		370	670	735	-	10	662	(652)	-98%	735
Community and social services		155	620	685	-	10	616	(606)	-98%	685
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		215	50	50	-	-	46	(46)	-100%	50
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		83,806	63,730	63,902	7,741	42,414	58,132	(15,718)	-27%	63,902
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		83,806	63,730	63,902	7,741	42,414	58,132	(15,718)	-27%	63,902
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		6,322	15,233	14,515	-	6,134	13,287	(7,153)	-54%	14,515
Energy sources		6,322	12,633	11,915	-	4,483	10,921	(6,439)	-59%	11,915
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	2,600	2,600	-	1,651	2,366	(715)	-30%	2,600
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	95,689	82,383	81,777	7,794	49,494	74,484	(24,989)	-34%	81,777
Funded by:										
National Government		112,363	34,080	34,252	4,913	22,325	31,150	(8,826)	-28%	34,252
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	34,252	4,913	22,325	31,150	(8,826)	-28%	34,252
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		34,593	48,303	47,525	2,881	27,064	43,333	(16,269)	-38%	47,525
Total Capital Funding		146,956	82,383	81,777	7,794	49,389	74,484	(25,095)	-34%	81,777

References

LIM471 Ephraim Mogale - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M11 May

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. 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	-51,307,466.1	-	-	-	105,531.6	-	-	-	-
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LIM471 Ephraim Mogale - Table C6 Monthly Budget Statement - Financial Position - M11 May

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		252,701	31,068	30,192	320,848	30,192
Call investment deposits		25,655	216,149	216,149	25,655	216,149
Consumer debtors		57,492	63,202	62,761	78,660	62,761
Other debtors		86,970	2,806	2,766	94,878	2,766
Current portion of long-term receivables		8,956	-	-	8,956	-
Inventory		37,216	36,902	36,620	36,979	36,620
Total current assets		468,990	350,126	348,487	565,976	348,487
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		(25,655)	-	-	(25,655)	-
Investment property		69,056	62,386	62,386	69,056	62,386
Investments in Associate		-	-	-	-	-
Property, plant and equipment		812,992	854,746	854,166	862,432	854,166
Biological		-	-	-	-	-
Intangible		-	229	203	54	203
Other non-current assets		139	126	126	139	126
Total non current assets		856,532	917,486	916,881	906,026	916,881
TOTAL ASSETS		1,325,522	1,267,612	1,265,368	1,472,002	1,265,368
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		1,472	1,467	1,467	1,656	1,467
Trade and other payables		140,871	43,023	46,443	200,576	46,443
Provisions		15,701	592	592	15,701	592
Total current liabilities		158,043	45,082	48,502	217,932	48,502
Non current liabilities						
Borrowing		-	-	-	-	-
Provisions		37,812	50,947	50,947	37,812	50,947
Total non current liabilities		37,812	50,947	50,947	37,812	50,947
TOTAL LIABILITIES		195,855	96,029	99,449	255,744	99,449
NET ASSETS	2	1,129,667	1,171,584	1,165,919	1,216,258	1,165,919
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1,129,528	1,203,544	1,197,880	1,216,119	1,197,880
Reserves		139	(31,961)	(31,961)	139	(31,961)
TOTAL COMMUNITY WEALTH/EQUITY	2	1,129,667	1,171,584	1,165,919	1,216,258	1,165,919

References

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

check balance - 1 1 - 1

LIM471 Ephraim Mogale - Table C7 Monthly Budget Statement - Cash Flow - M11 May

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										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		31,449	34,466	34,466	2,590	31,210	31,364	(154)	0%	34,466
Service charges		83,014	80,248	80,238	6,289	80,893	73,018	7,876	11%	80,238
Other revenue		2,467	6,739	6,624	1,315	5,490	6,041	(551)	-9%	6,624
Transfers and Subsidies - Operational		193,494	170,781	170,781	-	170,781	155,411	15,370	10%	170,781
Transfers and Subsidies - Capital		54,830	35,189	35,189	-	30,189	32,022	(1,833)	-6%	35,189
Interest		-	2,500	1,750	-	-	1,675	(1,675)	-100%	1,750
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(20,429)	(271,154)	(271,154)	(7,951)	(111,471)	(246,750)	(135,279)	55%	(271,154)
Finance charges		-	(11)	(11)	-	-	(10)	(10)	100%	(11)
Transfers and Grants		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		344,826	58,759	57,883	2,242	207,093	52,770	(154,323)	-292%	57,883
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(93,065)	(77,160)	(77,160)	(8,839)	(56,217)	(70,216)	(13,999)	20%	(77,160)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(93,065)	(77,160)	(77,160)	(8,839)	(56,217)	(70,216)	(13,999)	20%	(77,160)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		59	-	-	110	184	(1,467)	1,651	-113%	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		59	-	-	110	184	(1,467)	(1,651)	113%	-
NET INCREASE/ (DECREASE) IN CASH HELD		251,820	(18,401)	(19,277)	(6,487)	151,060	(18,913)			(19,277)
Cash/cash equivalents at beginning:		182,992	266,016	266,016		278,356	266,016			278,356
Cash/cash equivalents at month/year end:		434,812	247,615	246,739		429,416	247,104			259,079

References

1. Material variances to be explained in Table SC1