

EPHRAIM MOGALE



LOCAL MUNICIPALITY (LIM471)

Monthly Budget Monitoring Report
(Section 71 of MFMA)

30 April 2022

Table of content

PART 1- IN-YEAR REPORT

1.1 Executive Summary2
1.2 In-Year budget statement tables3

PART 2 – SUPPORTING DOCUMENTS

2.1 Debtors' Analysis9
2.2 Creditors' Analysis.....10
2.3 Investment portfolio analysis.....10
2.4 Allocation and grants receipts expenditure.....10
2.5 Councilors allowances and Employee benefits.....10

1.1 Executive summary

1.1.1 Introduction

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

1.1.2 Consolidated Performance

1.1.2.1 Statement of financial performance (Table c2, c4)

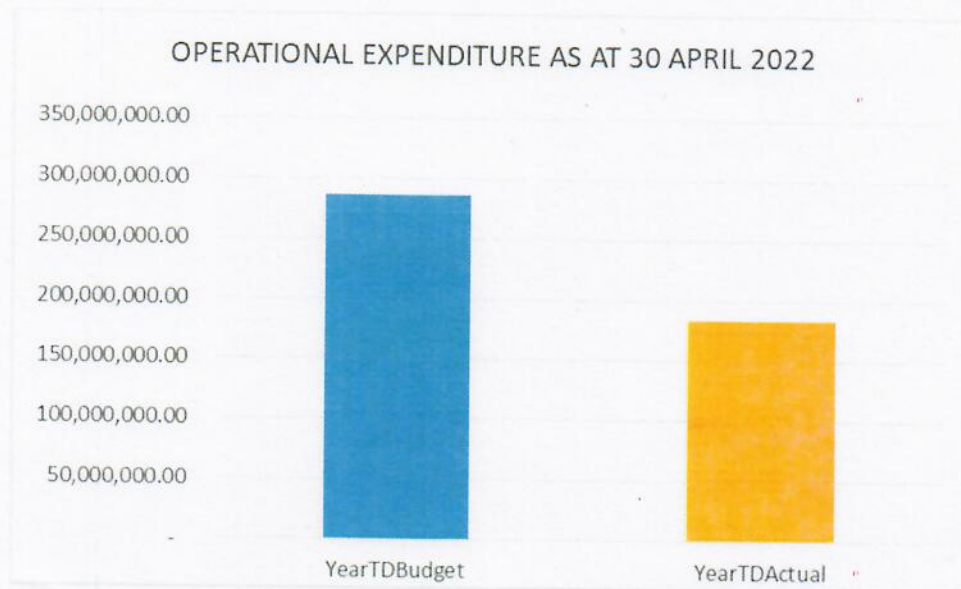
REVENUE (Table c2, c4)



The total revenue received for the month of **April 2022** amount to **R11 Million**, and the year to date actual revenue amount to **R271 Million** in comparison to a year to date budgeted figure of **288 Million**. There is an unfavorable variance of **6%** 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 **April 2022** amounts to **R19 Million**, and the year to date actual is **R183 Million** which is reported against a year to date budget of **R287 Million**. There is an unfavorable variance of **36%** 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.

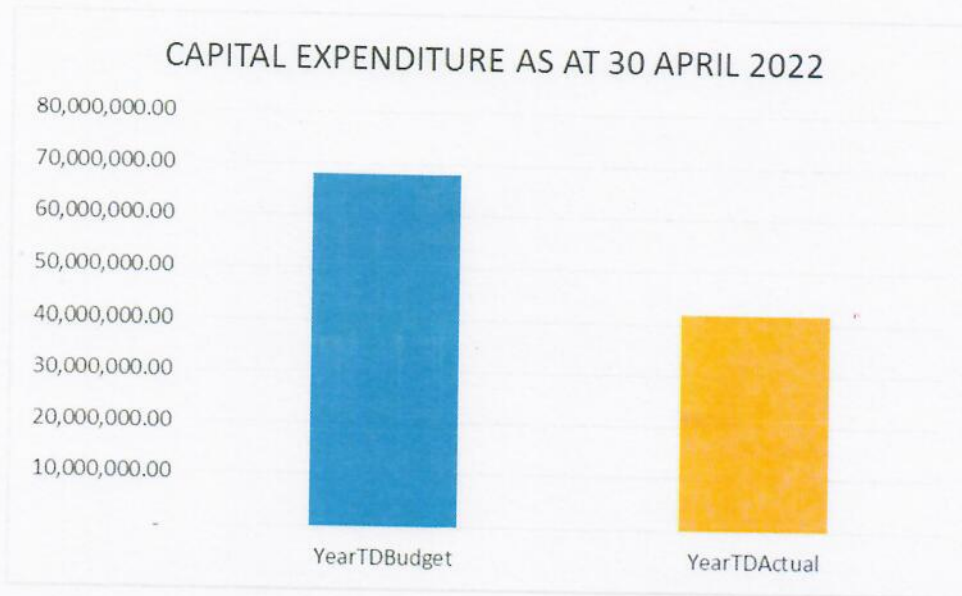
2. Depreciation and assets impairment

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 **April 2022** amounts to **R9.8 million** which and the year to date actual is **R41 million** which is reported against a year to date budget of **R68 Million**. There is an unfavorable variance of **R26 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 30 April 2022

Function	Segment-Desc	Total-Budget	Total-Actual	Remaining-Budg	%
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	Replce 20 kWh meters	130,000.00	111,555.80	18,444.20	86%
Electricity	Electrical Infrastructure	165,692.00	165,687.31	4.69	100%
Electricity	Manapyan High Mass Lights	2,377,352.00	2,377,347.37	4.63	100%
Electricity	Uitvlucht Highmast Light	1,431,664.00	1,431,659.01	4.99	100%
Electricity	Replace 30 KWh meters	30,000.00	40,908.00	(10,908.00)	136%
Electricity	Replace 35MM PILC 11KV Cable ERF 18	2,000,000.00	-	2,000,000.00	0%
Electricity	Electrical Infrastructure	130,000.00	119,826.74	10,173.26	92%
Electricity	Electrical Infrastructure	130,000.00	-	130,000.00	0%
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)	ICT Computers	250,000.00	-	250,000.00	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)	PURCHASE OF PRINTERS	200,000.00	-	200,000.00	0%
(ICT)	SERVER	280,000.00	-	280,000.00	0%
(ICT)	WIFI	500,000.00	-	500,000.00	0%
Roads & Stormwater 1	Mamphokgo Sports Complex	1,300,000.00	403,190.00	896,810.00	31%
Roads & Stormwater 1	Leeufontein Sports Complex	1,500,000.00	463,571.93	1,036,428.07	31%
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	Capital Fund Stormwater Extension 6	5,000,000.00	842,764.92	4,157,235.08	17%
Roads& Stormwater (650)	Spitzpunt community hall	5,800,000.00	768,135.52	5,031,864.48	13%
Roads& Stormwater (650)	Tshikanoshi Sports Complex	2,700,000.00	2,607,327.86	92,672.14	97%
Roads& Stormwater (650)	Purchase of TLB	1,300,000.00	1,415,000.00	(115,000.00)	109%
Roads& Stormwater (650)	Purchasing of saw cutter	200,000.00	45,000.00	155,000.00	23%
Roads& Stormwater (650)	Purchasing of Dumper	650,000.00	400,000.00	250,000.00	62%
Roads& Stormwater (650)	Phetwane Internal Road (650/305184)	3,096,151.00	2,305,188.50	790,962.50	74%
Roads& Stormwater (650)	Rathoke Internal Streets (650/305181)	1,200,000.00	-	1,200,000.00	0%
Roads& Stormwater (650)	Matlerekeng internal bus route	1,500,000.00	1,461,996.23	38,003.77	97%
Roads& Stormwater (650)	Regae Bus Route	11,438,131.80	7,221,842.74	7,083,110.26	63%
Roads& Stormwater (650)	Mabitsi Internal Road	11,334,074.90	6,880,196.11	5,920,699.89	61%
Roads& Stormwater (650)	Morarela Internal Road	1,500,000.00	604,394.39	895,605.61	40%
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)	Moeding Internal street	2,000,000.00	1,932,957.53	67,042.47	97%
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)	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	41,699,921.06	40,076,846.94	54%

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 **April 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 **62%** and **78%** respectively, as at **30 April 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 APRIL 2022 GL							
Type of Service	30 Days 202202	60 Days 202201	90 Days 202112	120 Days 202111	150 Days 202110	150 Plus 202109	Total
Rates	2965567.62	1856699.2	1781761.28	1727341.32	1717803.8	96884405.31	106,933,578.53
Electricity	4310026.69	216005.78	135802.45	134581.74	151289.89	7300005.56	12,247,712.11
Refuse	371400	165807.64	145060.23	141691.03	140117.5	6568080.68	7,532,157.08
Other	1,620,455.08	351,614.09	907,431.78	872,014.73	886,041.99	43,532,433.30	48,169,990.97
Total	9,267,449.39	2,590,126.71	2,970,055.74	2,875,628.82	2,895,253.18	154,284,924.85	174,883,438.69

Category	202202	202201	202112	202111	202110	202109	Total
Psf	2422.18	2415.28	2408.52	2405.27	2402.04	196202.14	208,255.43
Farms / agri	1885184.58	1270378.67	1587371.41	1549441.13	1554491.07	80669003.21	88,515,870.07
Business	3378591.84	328229.43	319161.05	289115.15	281661.63	10685059.96	15,281,819.06
Churches	23673.91	4209.92	4179.04	4163.27	4147.52	175029.97	215,403.63
Commercial	0	0	0	0	0	29222.58	29,222.58
Domestic	0	0	0	0	0	15900.87	15,900.87
Industrial	1590594.93	214579.44	191800.48	194580.4	191383.73	9716313.57	12,099,252.55
Municipality	2965.52	1385.61	1477.89	1316.62	1338.09	88512.22	96,995.95
Residential	2353887.71	793435.24	857231.3	828144.84	853292.36	52691646.79	58,377,638.24
School/hosp	30128.72	-24506.88	6426.05	6462.14	6536.74	18033.54	43,080.31
Total	9,267,449.39	2,590,126.71	2,970,055.74	2,875,628.82	2,895,253.18	154,284,924.85	174,883,438.69

The Debtors report has been prepared on the basis of the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by debtor type. Outstanding debtors as at **30 April 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 April 2022.

2.5 Councilors allowances and Employee benefit

The employee benefits and councilors allowance for **30 April 2022** is **R7.7 Million** and **R1.1 Million** respectively.

LIM471 Ephraim Mogale - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

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										
Governance and administration		239,574	218,709	219,120	4,646	206,534	181,775	24,759	14%	219,120
Executive and council		1,269	2,149	1,936	-	266	1,656	(1,390)	-84%	1,936
Finance and administration		238,305	216,561	217,184	4,646	206,268	180,119	26,149	15%	217,184
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		252	240	276	15	191	221	(30)	-14%	276
Community and social services		72	56	101	5	67	74	(6)	-9%	101
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		179	184	175	11	124	147	(24)	-16%	175
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		54,861	35,221	35,248	0	32	29,250	(29,218)	-100%	35,248
Planning and development		31	32	59	0	32	43	(11)	-25%	59
Road transport		54,830	35,189	35,189	-	-	29,207	(29,207)	-100%	35,189
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		77,770	88,487	86,698	6,567	64,918	72,371	(7,453)	-10%	86,698
Energy sources		72,433	82,925	81,138	6,112	60,361	67,755	(7,394)	-11%	81,138
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		5,337	5,563	5,560	455	4,557	4,615	(59)	-1%	5,560
Other	4	5,117	5,458	5,418	5	77	4,506	(4,429)	-98%	5,418
Total Revenue - Functional	2	377,574	348,116	346,759	11,234	271,752	288,122	(16,371)	-6%	346,759
Expenditure - Functional										
Governance and administration		162,999	198,485	200,395	10,346	91,510	165,890	(74,380)	-45%	200,395
Executive and council		36,918	44,331	45,714	4,925	32,026	37,583	(5,557)	-15%	45,714
Finance and administration		126,082	154,153	154,681	5,421	59,484	128,307	(68,823)	-54%	154,681
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		17,927	27,260	27,146	1,969	17,028	22,559	(5,531)	-25%	27,146
Community and social services		7,350	9,991	9,954	1,174	6,935	8,271	(1,336)	-16%	9,954
Sport and recreation		1,164	2,442	2,354	123	1,716	1,974	(258)	-13%	2,354
Public safety		-	-	-	-	-	-	-	-	-
Housing		4,537	8,936	8,936	200	4,189	7,417	(3,228)	-44%	8,936
Health		4,875	5,891	5,903	472	4,188	4,897	(709)	-14%	5,903
Economic and environmental services		16,626	26,549	27,669	1,379	14,152	22,708	(8,557)	-38%	27,669
Planning and development		5,531	12,967	13,576	459	4,783	11,129	(6,346)	-57%	13,576
Road transport		11,096	13,582	14,092	920	9,368	11,579	(2,211)	-19%	14,092
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		58,934	76,073	77,220	4,930	49,441	63,829	(14,388)	-23%	77,220
Energy sources		53,855	68,967	70,115	4,390	44,960	57,931	(12,972)	-22%	70,115
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		5,078	7,106	7,106	540	4,482	5,898	(1,416)	-24%	7,106
Other		12,254	14,527	14,771	1,009	11,633	12,204	(572)	-5%	14,771
Total Expenditure - Functional	3	268,740	342,893	347,202	19,632	183,763	287,190	(103,427)	-36%	347,202
Surplus/ (Deficit) for the year		108,834	5,222	(442)	(8,397)	87,989	933	87,056	9336%	(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 Abatoirs, 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) - M10 April

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										
Municipal governance and administration		239,574	218,709	219,120	4,646	206,534	181,775	24,759	14%	219,120
Executive and council		1,269	2,149	1,936	-	266	1,656	(1,390)	(0)	1,936
Mayor and Council		1,269	2,149	1,936	-	266	1,656	(1,390)	(0)	1,936
Municipal Manager, Town Secretary and Chief Executive		-	-	-	-	-	-	-	-	-
Finance and administration		238,305	216,561	217,184	4,646	206,268	180,119	26,149	0	217,184
Administrative and Corporate Support		-	-	-	-	-	-	-	-	-
Asset Management		-	-	-	-	-	-	-	-	-
Finance		238,305	216,571	217,194	4,646	206,268	180,127	26,141	0	217,194
Fleet Management		-	-	-	-	-	-	-	-	-
Human Resources		-	(10)	(10)	-	-	(8)	8	(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	15	191	221	(30)	(0)	276
Community and social services		72	56	101	5	67	74	(6)	(0)	101
Aged Care		-	-	-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		-	-	-	-	-	-	-	-	-
Child Care Facilities		72	52	97	5	67	70	(3)	(0)	97
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	3	(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	11	124	147	(24)	(0)	175
Housing		179	184	175	11	124	147	(24)	(0)	175
Informal Settlements		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Health Services		-	-	-	-	-	-	-	-	-
Laboratory Services		-	-	-	-	-	-	-	-	-

LIM471 Ephraim Mogale - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

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										
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	29,250	(29,218)	(0)	35,248
Planning and development		31	32	59	0	32	43	(11)	(0)	59
Billboards		-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)		-	-	-	-	-	-	-	-	-
Central City Improvement District		-	-	-	-	-	-	-	-	-
Development Facilitation		-	-	-	-	-	-	-	-	-
Economic Development/Planning		-	-	-	-	-	-	-	-	-
Regional Planning and Development		-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City Engineer		31	32	59	0	32	43	(11)	(0)	59
Project Management Unit		-	-	-	-	-	-	-	-	-
Provincial Planning		-	-	-	-	-	-	-	-	-
Support to Local Municipalities		-	-	-	-	-	-	-	-	-
Road transport		54,830	35,189	35,189	-	-	29,207	(29,207)	(0)	35,189
Public Transport		-	-	-	-	-	-	-	-	-
Road and Traffic Regulation		-	-	-	-	-	-	-	-	-
Roads		54,830	35,189	35,189	-	-	29,207	(29,207)	(0)	35,189
Taxi Ranks		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Biodiversity and Landscape		-	-	-	-	-	-	-	-	-
Coastal Protection		-	-	-	-	-	-	-	-	-
Indigenous Forests		-	-	-	-	-	-	-	-	-
Nature Conservation		-	-	-	-	-	-	-	-	-
Pollution Control		-	-	-	-	-	-	-	-	-
Soil Conservation		-	-	-	-	-	-	-	-	-
Trading services		77,770	88,487	86,698	6,567	64,918	72,371	(7,453)	(0)	86,698
Energy sources		72,433	82,925	81,138	6,112	60,361	67,755	(7,394)	(0)	81,138
Electricity		72,433	82,925	81,138	6,112	60,361	67,755	(7,394)	(0)	81,138
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		5,337	5,563	5,560	455	4,557	4,615	(59)	(0)	5,560
Recycling		-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	-	-	-
Solid Waste Removal		5,337	5,563	5,560	455	4,557	4,615	(59)	(0)	5,560
Street Cleaning		-	-	-	-	-	-	-	-	-
Other		5,117	5,458	5,418	5	77	4,506	(4,429)	(0)	5,418
Abattoirs		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Licensing and Regulation		5,117	5,458	5,418	5	77	4,506	(4,429)	(0)	5,418
Markets		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	377,574	348,116	346,759	11,234	271,752	288,122	(16,371)	(0)	346,759
Expenditure - Functional										
Municipal governance and administration		162,999	198,485	200,395	10,346	91,510	165,890	(74,380)	(0)	200,395
Executive and council		36,918	44,331	45,714	4,925	32,026	37,583	(5,557)	(0)	45,714
Mayor and Council		25,898	31,175	31,467	3,185	21,523	26,009	(4,486)	(0)	31,467
Municipal Manager, Town Secretary and Chief Executive		11,020	13,156	14,248	1,740	10,503	11,575	(1,071)	(0)	14,248
Finance and administration		126,082	154,153	154,681	5,421	59,484	128,307	(68,823)	(0)	154,681
Administrative and Corporate Support		13,997	15,901	15,300	898	10,638	12,837	(2,199)	(0)	15,300
Asset Management		-	-	-	-	-	-	-	-	-
Finance		89,660	103,471	103,423	2,192	25,981	85,853	(59,872)	(0)	103,423
Fleet Management		6,481	9,055	9,405	793	6,633	7,726	(1,092)	(0)	9,405

LIM471 Ephraim Mogale - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

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									
Human Resources		6,138	10,422	10,500	489	5,681	8,699	(3,019)	(0)	10,500
Information Technology		3,630	8,084	8,973	444	5,736	7,243	(1,507)	(0)	8,973
Legal Services		4,887	5,367	5,367	401	3,732	4,454	(722)	(0)	5,367
Marketing, Customer Relations, Publicity and Media Co-ordination		1,025	1,122	982	164	580	887	(308)	(0)	982
Property Services		-	-	-	-	-	-	-	-	-
Risk Management		-	-	-	-	-	-	-	-	-
Security Services		-	-	-	-	-	-	-	-	-
Supply Chain Management		263	732	732	61	503	607	(104)	(0)	732
Valuation Service		-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
Governance Function		-	-	-	-	-	-	-	-	-
Community and public safety		17,927	27,260	27,146	1,969	17,028	22,559	(5,531)	(0)	27,146
Community and social services		7,350	9,991	9,954	1,174	6,935	8,271	(1,336)	(0)	9,954
Aged Care		-	-	-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		4,393	6,039	6,039	997	4,594	5,013	(419)	(0)	6,039
Child Care Facilities		-	-	-	-	-	-	-	-	-
Community Halls and Facilities		-	-	-	-	-	-	-	-	-
Consumer Protection		2,729	3,188	3,151	158	2,140	2,624	(485)	(0)	3,151
Cultural Matters		-	-	-	-	-	-	-	-	-
Disaster Management		-	-	-	-	-	-	-	-	-
Education		-	-	-	-	-	-	-	-	-
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-
Industrial Promotion		-	-	-	-	-	-	-	-	-
Language Policy		-	-	-	-	-	-	-	-	-
Libraries and Archives		228	764	764	19	201	634	(433)	(0)	764
Literacy Programmes		-	-	-	-	-	-	-	-	-
Media Services		-	-	-	-	-	-	-	-	-
Museums and Art Galleries		-	-	-	-	-	-	-	-	-
Population Development		-	-	-	-	-	-	-	-	-
Provincial Cultural Matters		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Zoo's		-	-	-	-	-	-	-	-	-
Sport and recreation		1,164	2,442	2,354	123	1,716	1,974	(258)	(0)	2,354
Beaches and Jetties		-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)		-	-	-	-	-	-	-	-	-
Recreational Facilities		-	-	-	-	-	-	-	-	-
Sports Grounds and Stadiums		1,164	2,442	2,354	123	1,716	1,974	(258)	(0)	2,354
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		4,537	8,936	8,936	200	4,189	7,417	(3,228)	(0)	8,936
Housing		4,537	8,936	8,936	200	4,189	7,417	(3,228)	(0)	8,936
Informal Settlements		-	-	-	-	-	-	-	-	-
Health		4,875	5,891	5,903	472	4,188	4,897	(709)	(0)	5,903
Ambulance		-	-	-	-	-	-	-	-	-
Health Services		4,875	5,891	5,903	472	4,188	4,897	(709)	(0)	5,903
Laboratory Services		-	-	-	-	-	-	-	-	-
Food Control		-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable Diseases including immunizations		-	-	-	-	-	-	-	-	-
Vector Control		-	-	-	-	-	-	-	-	-
Chemical Safety		-	-	-	-	-	-	-	-	-
Economic and environmental services		16,626	26,549	27,669	1,379	14,152	22,708	(8,557)	(0)	27,669
Planning and development		5,531	12,967	13,576	459	4,783	11,129	(6,346)	(0)	13,576
Billboards		-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)		-	-	-	-	-	-	-	-	-
Central City Improvement District		-	-	-	-	-	-	-	-	-

LIM471 Ephraim Mogale - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

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									
Development Facilitation		-	-	-	-	-	-	-	-	-
Economic Development/Planning		-	-	-	-	-	-	-	-	-
Regional Planning and Development		-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City Engineer		5,531	12,967	13,576	459	4,783	11,129	(6,346)	(0)	13,576
Project Management Unit		-	-	-	-	-	-	-	-	-
Provincial Planning		-	-	-	-	-	-	-	-	-
Support to Local Municipalities		-	-	-	-	-	-	-	-	-
Road transport		11,096	13,582	14,092	920	9,368	11,579	(2,211)	(0)	14,092
Public Transport		-	-	-	-	-	-	-	-	-
Road and Traffic Regulation		-	-	-	-	-	-	-	-	-
Roads		11,096	13,582	14,092	920	9,368	11,579	(2,211)	(0)	14,092
Taxi Ranks		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Biodiversity and Landscape		-	-	-	-	-	-	-	-	-
Coastal Protection		-	-	-	-	-	-	-	-	-
Indigenous Forests		-	-	-	-	-	-	-	-	-
Nature Conservation		-	-	-	-	-	-	-	-	-
Pollution Control		-	-	-	-	-	-	-	-	-
Soil Conservation		-	-	-	-	-	-	-	-	-
Trading services		58,934	76,073	77,220	4,930	49,441	63,829	(14,388)	(0)	77,220
Energy sources		53,855	68,967	70,115	4,390	44,960	57,931	(12,972)	(0)	70,115
Electricity		53,855	68,967	70,115	4,390	44,960	57,931	(12,972)	(0)	70,115
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	540	4,482	5,898	(1,416)	(0)	7,106
Recycling		-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	-	-	-
Solid Waste Removal		5,078	7,106	7,106	540	4,482	5,898	(1,416)	(0)	7,106
Street Cleaning		-	-	-	-	-	-	-	-	-
Other		12,254	14,527	14,771	1,009	11,633	12,204	(572)	(0)	14,771
Abattoirs		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Licensing and Regulation		12,254	14,527	14,771	1,009	11,633	12,204	(572)	(0)	14,771
Markets		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	268,740	342,893	347,202	19,632	183,763	287,190	(103,427)	(0)	347,202
Surplus/ (Deficit) for the year		108,834	5,222	(442)	(8,397)	87,989	933	87,056	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	-64,551,612	-268,857,005	-248,575,489	#REF!	-284,509,147
check opexp balance	-314,164,512	-207,509,294	-232,676,692	-31,720,810	-196,023,369	-138,935,623	-57,087,746	-232,676,692

LIM471 Ephraim Mogale - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April

Vote Description	Ref	2020/21	Budget Year			YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual					
R thousands										
Revenue by Vote	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)	(10)	-	-	(8)	8	-100.0%	(10)
Vote 5 - Vote 5 - TECHNICAL SERVICES		127,442	118,298	116,502	6,123	60,485	97,110	(36,625)	-37.7%	116,502
Vote 6 - Vote 6 - PLANNING & ECONOMIC DEVELOPMENT		1,300	2,181	1,995	0	298	1,699	(1,401)	-82.5%	1,995
Vote 7 - Vote 7 - COMMUNITY SERVICES MANAGEMENT		10,526	11,077	11,079	465	4,701	9,195	(4,494)	-48.9%	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	6,588	65,484	107,995	(42,511)	-39.4%	129,566
Expenditure by Vote	1									
Vote 1 - Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - Vote 2 - MUNICIPAL MANAGER		11,020	13,156	14,248	1,740	10,503	11,575	(1,071)	-9.3%	14,248
Vote 3 - Vote 3 - FINANCE		7,651	9,787	10,137	854	7,137	8,933	(1,197)	-14.4%	10,137
Vote 4 - Vote 4 - CORPORATE SERVICES MANAGEMENT		29,678	40,895	41,121	2,375	26,367	34,121	(7,754)	-22.7%	41,121
Vote 5 - Vote 5 - TECHNICAL SERVICES		69,488	91,485	93,143	5,510	58,517	76,928	(18,411)	-23.9%	93,143
Vote 6 - Vote 6 - PLANNING & ECONOMIC DEVELOPMENT		31,429	44,142	45,043	3,644	26,306	37,137	(10,832)	-29.2%	45,043
Vote 7 - Vote 7 - COMMUNITY SERVICES MANAGEMENT		30,721	39,957	40,088	3,317	28,953	33,243	(4,290)	-12.9%	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	17,440	157,783	201,337	(43,555)	-21.6%	243,779
Surplus/ (Deficit) for the year	2	(40,718)	(107,877)	(114,213)	(10,852)	(92,299)	(93,342)	1,044	-1.1%	(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) - M10 April

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	3,481	34,762	34,610	152	0%	41,674
Service charges - electricity revenue		60,317	78,892	77,116	6,112	64,376	64,415	(39)	0%	77,116
Service charges - water revenue		-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		5,337	5,563	5,560	455	4,557	4,615	(59)	-1%	5,560
Rental of facilities and equipment		175	180	171	11	114	144	(30)	-21%	171
Interest earned - external investments		1,494	2,500	1,750	332	1,835	1,625	210	13%	1,750
Interest earned - outstanding debtors		7,354	6,650	8,077	826	7,098	6,376	723	11%	8,077
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		365	160	109	5	78	103	(25)	-24%	109
Licences and permits		4,767	5,311	5,311	-	-	4,409	(4,409)	-100%	5,311
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		193,491	170,781	170,781	-	158,456	141,748	16,708	12%	170,781
Other revenue		9,349	1,127	1,021	12	477	872	(395)	-45%	1,021
Gains		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		322,744	312,927	311,570	11,234	271,752	258,916	12,836	5%	311,570
Expenditure By Type										
Employee related costs		88,917	105,987	106,277	7,795	76,902	88,144	(11,242)	-13%	106,277
Remuneration of councillors		13,299	16,717	16,717	1,126	10,989	13,875	(2,887)	-21%	16,717
Debt impairment		13,458	14,546	14,546	-	-	12,074	(12,074)	-100%	14,546
Depreciation & asset impairment		52,544	56,784	56,784	-	-	47,131	(47,131)	-100%	56,784
Finance charges		3,355	11	11	-	-	9	(9)	-100%	11
Bulk purchases - electricity		42,460	49,795	49,795	3,526	36,411	41,330	(4,919)	-12%	49,795
Inventory consumed		1,648	2,376	2,662	147	1,339	2,145	(806)	-38%	2,662
Contracted services		28,880	48,798	51,179	3,987	27,716	41,895	(14,179)	-34%	51,179
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		28,269	47,880	49,230	3,050	30,407	40,588	(10,181)	-25%	49,230
Losses		(4,092)	-	-	-	-	-	-	-	-
Total Expenditure		268,740	342,893	347,202	19,632	183,763	287,190	(103,427)	-36%	347,202
Surplus/(Deficit)		54,004	(29,967)	(35,631)	(8,397)	87,989	(28,274)	116,263	(0)	(35,631)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		54,830	35,189	35,189	-	-	29,207	(29,207)	(0)	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)	(8,397)	87,989	933			(442)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		108,834	5,222	(442)	(8,397)	87,989	933			(442)
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		108,834	5,222	(442)	(8,397)	87,989	933			(442)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		108,834	5,222	(442)	(8,397)	87,989	933			(442)

References

1. Material variances to be explained on Table SC1

Total Revenue (excluding capital transfers and contributions) including cap	377,574	348,116	346,759	11,234	271,752	288,122				346,759
---	---------	---------	---------	--------	---------	---------	--	--	--	---------

LIM471 Ephraim Mogale - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

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	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	585	140	24%	725
Vote 4 - Vote 4 - CORPORATE SERVICES MANAGEMENT		887	2,100	1,900	78	158	1,623	(1,465)	-90%	1,900
Vote 5 - Vote 5 - TECHNICAL SERVICES		90,342	76,413	75,867	9,751	39,156	63,095	(23,939)	-38%	75,867
Vote 6 - Vote 6 - PLANNING & ECONOMIC DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 7 - Vote 7 - COMMUNITY SERVICES MANAGEMENT		155	3,220	3,285	-	1,661	2,712	(1,050)	-39%	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	9,829	41,700	68,014	(26,314)	-39%	81,777
Total Capital Expenditure		95,648	82,383	81,777	9,829	41,700	68,014	(26,314)	-39%	81,777
Capital Expenditure - Functional Classification										
Governance and administration		5,191	2,750	2,625	78	882	2,208	(1,325)	-60%	2,625
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		5,191	2,750	2,625	78	882	2,208	(1,325)	-60%	2,625
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		370	670	735	-	10	595	(585)	-98%	735
Community and social services		155	620	685	-	10	554	(544)	-98%	685
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		215	50	50	-	-	42	(42)	-100%	50
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		83,806	63,730	63,902	9,599	34,673	52,999	(18,326)	-35%	63,902
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		83,806	63,730	63,902	9,599	34,673	52,999	(18,326)	-35%	63,902
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		6,322	15,233	14,515	152	6,134	12,212	(6,078)	-50%	14,515
Energy sources		6,322	12,633	11,915	152	4,483	10,054	(5,572)	-55%	11,915
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	2,600	2,600	-	1,651	2,158	(507)	-23%	2,600
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	95,689	82,383	81,777	9,829	41,700	68,014	(26,314)	-39%	81,777
Funded by:										
National Government		112,363	34,080	34,252	7,621	17,412	28,390	(10,978)	-39%	34,252
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-

LIM471 Ephraim Mogale - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

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									
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	7,621	17,412	28,390	(10,978)	-39%	34,252
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		34,593	48,303	47,525	2,208	24,183	39,625	(15,442)	-39%	47,525
Total Capital Funding		146,956	82,383	81,777	9,829	41,594	68,014	(26,420)	-39%	81,777

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	-51,307,466.1	-	-	-	105,531.6	-	-
---------------	---------------	---	---	---	-----------	---	---

LIM471 Ephraim Mogale - Table C6 Monthly Budget Statement - Financial Position - M10 April

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	336,601	30,192
Call investment deposits		25,655	216,149	216,149	25,655	216,149
Consumer debtors		57,492	63,202	62,761	75,645	62,761
Other debtors		86,970	2,806	2,766	92,808	2,766
Current portion of long-term receivables		8,956	-	-	8,956	-
Inventory		37,216	36,902	36,615	37,025	36,615
Total current assets		468,990	350,126	348,483	576,691	348,483
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	854,638	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	898,232	916,881
TOTAL ASSETS		1,325,522	1,267,612	1,265,363	1,474,923	1,265,363
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		1,472	1,467	1,467	1,546	1,467
Trade and other payables		140,871	43,023	46,438	202,208	46,438
Provisions		15,701	592	592	15,701	592
Total current liabilities		158,043	45,082	48,498	219,455	48,498
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	99,444	257,267	99,444
NET ASSETS	2	1,129,667	1,171,584	1,165,919	1,217,656	1,165,919
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1,129,528	1,203,544	1,197,880	1,217,517	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	1,217,656	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 - M10 April

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	3,733	28,620	28,607	13	0%	34,466
Service charges		83,014	80,248	80,238	7,940	74,605	66,600	8,005	12%	80,238
Other revenue		2,467	6,739	6,624	729	4,175	5,524	(1,349)	-24%	6,624
Transfers and Subsidies - Operational		193,494	170,781	170,781	-	170,781	141,748	29,033	20%	170,781
Transfers and Subsidies - Capital		54,830	35,189	35,189	-	30,189	29,207	982	3%	35,189
Interest		-	2,500	1,750	-	-	1,625	(1,625)	-100%	1,750
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(20,429)	(271,154)	(271,154)	(10,352)	(103,519)	(225,057)	(121,538)	54%	(271,154)
Finance charges		-	(11)	(11)	-	-	(9)	(9)	100%	(11)
Transfers and Grants		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		344,826	58,759	57,883	2,050	204,851	48,245	(156,606)	-325%	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)	(11,153)	(47,378)	(64,043)	(16,665)	26%	(77,160)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(93,065)	(77,160)	(77,160)	(11,153)	(47,378)	(64,043)	(16,665)	26%	(77,160)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		59	-	-	30	74	(1,467)	1,541	-105%	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		59	-	-	30	74	(1,467)	(1,541)	105%	-
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		182,992	266,016	266,016	(9,073)	157,547	(17,266)			278,356
Cash/cash equivalents at month/year end:		434,812	247,615	246,739		435,903	248,751			259,079

References

1. Material variances to be explained in Table SC1



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 **April 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 10/05/2022