



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 **September 2021** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act

Print name **Matladi ST**

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

Signature _____

Date 14/10/2021

EPHRAIM MOGALE



LOCAL MUNICIPALITY (LIM471)

Monthly Budget Monitoring Report
(Section 71 of MFMA)

30 SEPTEMBER 2021

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1.1 Executive summary

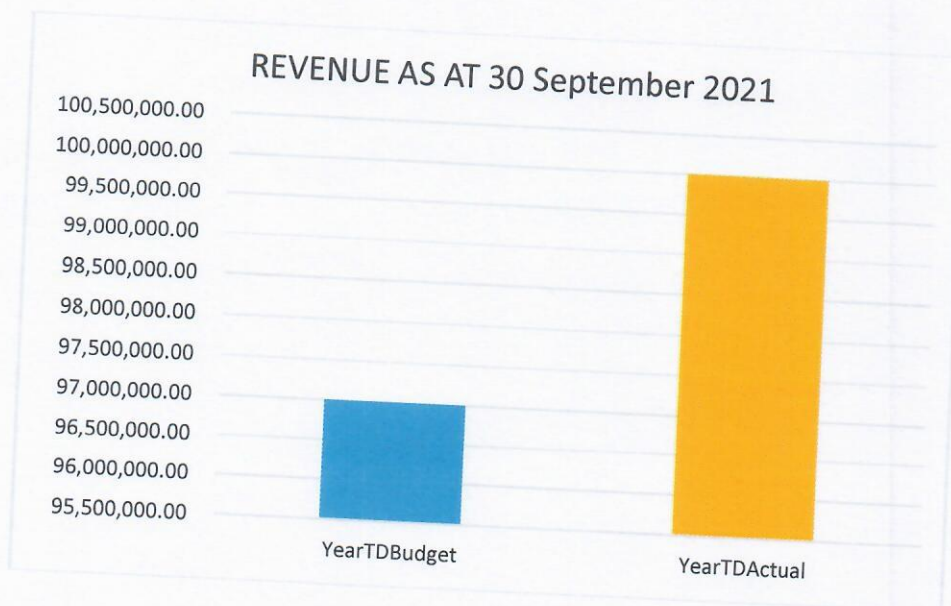
1.1.1 Introduction

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

1.1.2 Consolidated Performance

1.1.2.1 Statement of financial performance (Table c2, c4)

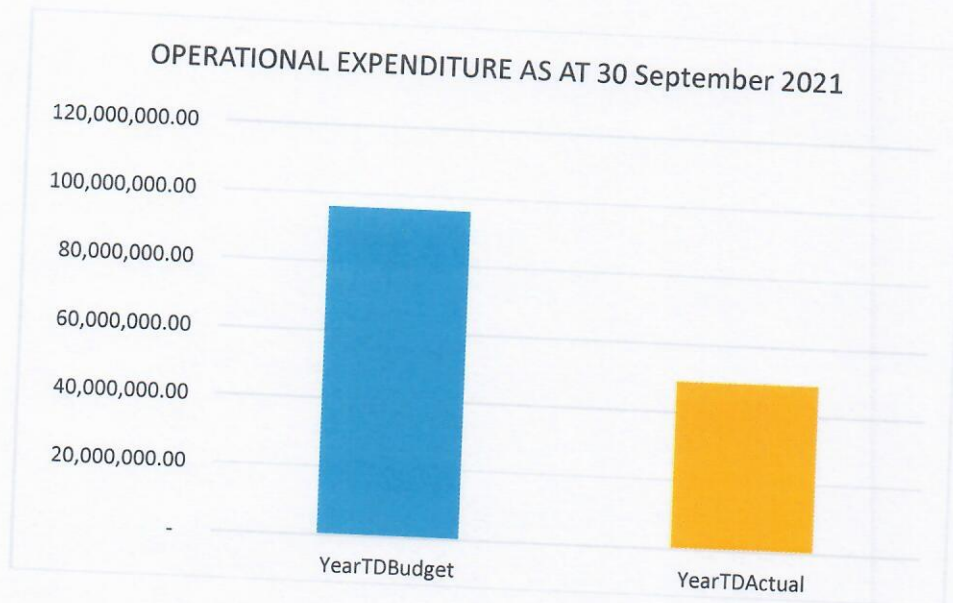
REVENUE (Table c2, c4)



The total revenue received for the month of **September 2021** amount to **R12 Million**, and the year to date Actual revenue amount to **R100 Million** in comparison to a year to date budgeted figure of **R97 Million**. There is a favorable variance of **3 %** 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 **September 2021** amounts to **R20 Million**, and the year to date actual is **R49 Million** which is reported against a year to date budget of **R96 Million**. There is an unfavorable variance of **R46 Million** due to the following reasons.

1. Employee related cost

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

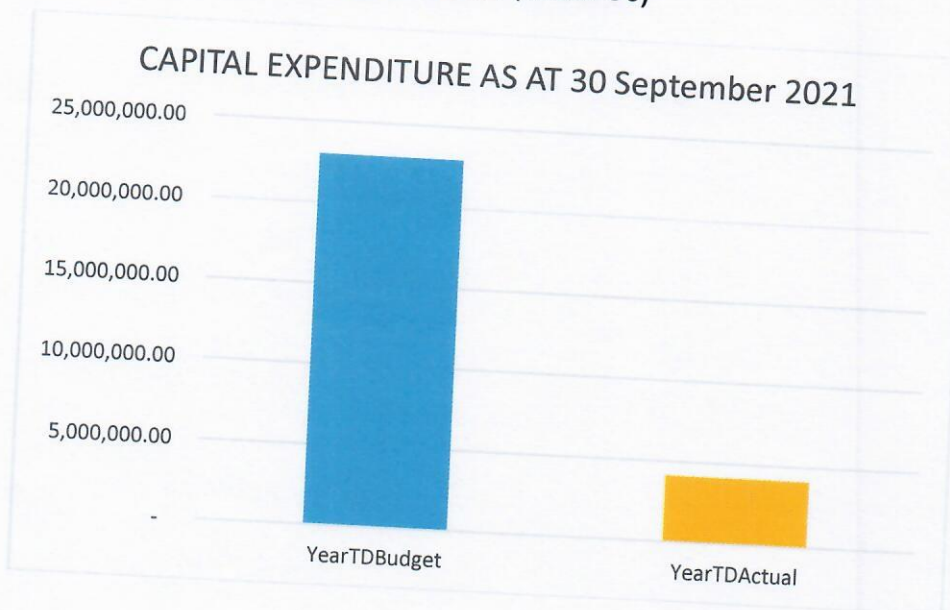
2. Depreciation and assets impairment

Currently the municipality is accounting for depreciation at year end.

3. Debt Impairment

Currently the municipality is accounting for debt impairment at year end

1.1.2.2 CAPITAL EXPENDITURE (Table C5)



Capital expenditure for the month of **September** amounts to **R3.7 million which** and the year to date actual is **R 4.1 million which** is reported against a year to date budget of **R23 Million**. There is an unfavorable variance of **R19 Million** due to non-spending in capital budget in the first month of the financial year.

Capital budget as at 30 September 2021

Function	SegmentDesc	TotalBudget	TotalActual	RemainingBudget
Administration	Heavy duty shredder	80,000.00	-	80,000.00
Administration	Capital Fund Purchase of Furniture (500/305065)	200,000.00	-	200,000.00
Paks & Cemeteries	Capital Fund Landscaping & Greening (425/305071)	500,000.00	9,950.00	490,050.00
Paks & Cemeteries	BUSH CUTTERS	120,000.00	-	120,000.00
Electricity:Electricity	Capital Fund Network Design Software	80,000.00	-	80,000.00
Electricity:Electricity	Radio Repeter	70,000.00	-	70,000.00
Electricity:Electricity	Capital Fund Upgrade Municipal ESKON Supply	3,000,000.00	-	3,000,000.00
Electricity:Electricity	Replace 30 kWh meters	90,000.00	-	90,000.00
Electricity:Electricity	Uitvlucht Highmast Light	1,715,000.00	606,253.05	1,108,746.95
Electricity:Electricity	Manapyan High Mass Lights	2,788,000.00	2,377,347.37	410,652.63
Electricity:Electricity	Electrical Infrastructure	790,000.00	-	790,000.00
Electricity:Electricity	Replce 20 kWh meters	50,000.00	-	50,000.00
Electricity:Electricity	Replace 35MM PILC 11KV Cable ERF 181-830	2,000,000.00	-	2,000,000.00
Electricity:Electricity	Electrical Infrastructure	200,000.00	-	200,000.00
Electricity:Electricity	Electrical Infrastructure	200,000.00	-	200,000.00
Electricity:Electricity	Capital Fund Truck Mounted Crane	1,000,000.00	-	1,000,000.00
Electricity:Electricity	Quality of supply recorders	600,000.00	-	600,000.00
Electricity:Electricity	Tool sets	50,000.00	-	50,000.00
Fleet Mangement	TOOLS & EQUIPMENTS	50,000.00	-	50,000.00
Fleet Mangement	Finance Bakkie	600,000.00	-	600,000.00
Housing and Building	Capital Fund Air Conditioning	50,000.00	-	50,000.00
(ICT)	Capital Fund Purchase of routers and wireless access point	200,000.00	-	200,000.00
(ICT)	Capital Fund ICT Computers	250,000.00	-	250,000.00
(ICT)	SWITCH	40,000.00	-	40,000.00
(ICT)	WIFI	1,000,000.00	-	1,000,000.00
(ICT)	Capital Fund PURCHASE OF PRINTERS	150,000.00	-	150,000.00
(ICT)	SERVER	180,000.00	-	180,000.00
Roads:Roads & Stormwater 1	Leeufontein Sports Complex	1,500,000.00	-	1,500,000.00
Roads:Roads & Stormwater 1	Mamphokgo Sports Complex	300,000.00	-	300,000.00
Roads:Roads & Stormwater 1	Truck Mounted Crane	250,000.00	-	250,000.00
Roads:Roads & Stormwater (650)	Capital Fund Stormwater Extension 6(650/305147)	5,000,000.00	-	5,000,000.00
Roads:Roads & Stormwater (650)	Spitzpunt community hall	3,500,000.00	-	3,500,000.00
Roads:Roads & Stormwater (650)	Tshikanoshi Sports Complex	6,000,000.00	-	6,000,000.00
Roads:Roads & Stormwater (650)	Purchase of TLB	1,300,000.00	-	1,300,000.00
Roads:Roads & Stormwater (650)	Purchasing of saw cutter	200,000.00	-	200,000.00
Roads:Roads & Stormwater (650)	Purchasing of Dumper	650,000.00	-	650,000.00
Roads:Roads & Stormwater (650)	Phetwane Internal Road (650/305184)	2,693,651.00	1,204,863.30	1,488,787.70
Roads:Roads & Stormwater (650)	Matlala Ramoshebo Internal Route (4.5KM)	1,500,000.00	-	1,500,000.00
Roads:Roads & Stormwater (650)	Mokgwaneng Internal road	1,500,000.00	-	1,500,000.00
Roads:Roads & Stormwater (650)	Mathukuthela Internal Road	1,500,000.00	-	1,500,000.00
Roads:Roads & Stormwater (650)	Moeding Internal street	2,000,000.00	-	2,000,000.00
Roads:Roads & Stormwater (650)	Drefontein internal road	1,500,000.00	-	1,500,000.00
Roads:Roads & Stormwater (650)	Uitvlucht Internal Bus Route	1,500,000.00	-	1,500,000.00
Roads:Roads & Stormwater (650)	Matlerekeng internal bus route	1,500,000.00	-	1,500,000.00
Roads:Roads & Stormwater (650)	Mohlalaotwane	7,189,000.00	-	7,189,000.00
Roads:Roads & Stormwater (650)	Regae Bus Route	8,500,000.00	-	8,500,000.00
Roads:Roads & Stormwater (650)	Mabitsi Internal Road	6,546,899.00	-	6,546,899.00
Roads:Roads & Stormwater (650)	Morarela Internal Road	8,500,000.00	-	8,500,000.00
Roads:Roads & Stormwater (650)	Vehicle	600,000.00	-	600,000.00
Solid Waste Removal:Solid Waste	508 REFUSE CONTAINER	700,000.00	-	700,000.00
Solid Waste Removal:Solid Waste	Compactor Truck	1,900,000.00	-	1,900,000.00
		82,382,550.00	4,198,413.72	78,184,136.28

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 **September 2021** indicates a favourable/positive closing balance (cash and cash equivalents).

1.2.2.5 Conclusion

The total spending on the overall capital and operational budget of 2021/2022 financial year is **5%** and **14%** respectively, as at **30 September 2021**.

1.2 In-Year budget statement tables:

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

This table reflects the operating budget (Financial Performance) in the standard classifications which is the Government Finance Statistics Functions and Sub-function. These are used by National Treasury to assist in the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures being used by the different institutions. The main functions are Governance and Administration, Community and Public Safety, Economic and Environmental Services and Trading services. It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote, Table C3. (See executive summary for detail explanation on variances).

1.1.2 Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure)

Table C4 indicates revenue by source which indicates the types of income budgeted for and the performance of these items individually and expenditure by type reflecting operational budget per main type/category of expenditure. (See executive summary for detail explanation on variances)

1.1.3 Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

Table C5 indicates capital expenditure budget and performance by vote. (See executive summary For detail explanation on variances)

1.2.6 Table C6: Monthly Budget Statement - Financial Position

This format of presenting the statement of financial position aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as "accounting" Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.

1.2.7 Table C7: Monthly Budget Statement - Cash Flow

The municipality cash flow shows a favourable/positive balance.

PART 2 – SUPPORTING DOCUMENTS

2.1 Debtors' Analysis

FINANCIAL YEAR 2021/22 AGEING REPORT SEPTEMBER 2021 GL							
Type of Service	30 Days 202109	60 Days 202108	90 Days 202107	120 Days 202106	150 Days 202105	150 Plus 202104	Total
Rates	3011606.09	1891689.71	1768712.56	1655892.65	1609448.49	91805208.51	101,742,558.01
Electricity	4570640.45	251134.05	139937.21	119121.43	106884.04	6660349.61	11,848,066.79
Refuse	393606.76	169328.21	147829.62	135958.38	132127.24	5729058.78	6,707,908.99
Other	1489708.74	770084.37	820106.54	761904.05	713429.48	39243153.81	43,798,386.99
Total	9,465,562.04	3,082,236.34	2,876,585.93	2,672,876.51	2,561,889.25	143,437,770.71	164,096,920.78

Category	202109	202108	202107	202106	202105	202104	Total
Psi	2389.35	2386.2	2383.05	2310.98	2307.92	179636.49	191,413.99
Farms / agri	1755791.57	1461233.09	1553762.07	1462872.01	1457045	77414825.48	85,105,529.22
Business	3292525.04	394074.32	296068.32	267633.33	206351.17	9104355.13	13,561,007.31
Churches	17883.91	4312.59	3815.2	3748.28	4420.12	146424.73	180,604.83
Commercial	0	0	0	0	0	29222.58	29,222.58
Domestic	0	0	0	0	0	15900.87	15,900.87
Industrial	1853406.78	196822.51	164611.26	152985.53	152246.65	8483091.1	11,003,163.83
Municipality	5500.34	2459.46	2357.81	2246.86	2239.98	236732.09	251,536.54
Residential	2491204.28	1014469.55	845931.02	774944.39	731072.09	47798486.48	53,656,107.81
School/hosp	46860.77	6478.62	7657.2	6135.13	6206.32	29095.76	102,433.80
Total	9,465,562.04	3,082,236.34	2,876,585.93	2,672,876.51	2,561,889.25	143,437,770.71	164,096,920.78

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 September 2021** amount to **R164 Million**.

2.2 Creditors' Analysis

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

2.3 Investment portfolio analysis

There were no investments made.

2.4 Allocation and grants receipts expenditure

There were no Grants received for the month of September 2021.

2.5 Councilors allowances and Employee benefit

The employee benefits and councilors allowance for **30 September 2021** is **R7.7 Million** and **R1.1 Million** respectively.

LIM471 Ephraim Mogale - Table C1 Monthly Budget Statement Summary - M03 September

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	40,096	41,763	-	3,485	10,433	11,694	(1,261)	-11%	41,763
Service charges	65,654	84,455	-	8,149	19,768	23,647	(3,879)	-16%	84,455
Investment revenue	1,494	2,500	-	119	373	700	(327)	-47%	2,500
Transfers and subsidies	193,491	170,781	-	-	67,696	47,819	19,877	42%	170,781
Other own revenue	22,010	13,429	-	1,010	2,539	3,760	(1,221)	-32%	13,429
Total Revenue (excluding capital transfers and contributions)	322,744	312,927	-	12,763	100,808	87,620	13,189	15%	312,927
Employee costs	88,917	105,987	-	7,682	21,514	29,677	(8,162)	-28%	105,987
Remuneration of Councillors	13,299	16,717	-	1,133	3,390	4,681	(1,290)	-28%	16,717
Depreciation & asset impairment	52,544	56,784	-	-	-	15,900	(15,900)	-100%	56,784
Finance charges	3,355	11	-	-	-	3	(3)	-100%	11
Inventory consumed and bulk purchases	44,109	52,171	-	5,843	11,864	14,608	(2,744)	-19%	52,171
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	66,515	111,224	-	5,884	12,455	31,143	(18,689)	-60%	111,224
Total Expenditure	268,740	342,893	-	20,542	49,224	96,011	(46,788)	-49%	342,893
Surplus/(Deficit)	54,004	(29,967)	-	(7,779)	51,585	(8,392)	59,976	-715%	(29,967)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	54,830	35,189	-	-	-	9,853	(9,853)	-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	-	(7,779)	51,585	1,461	50,123	3430%	5,222
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	108,834	5,222	-	(7,779)	51,585	1,461	50,123	3430%	5,222
Capital expenditure & funds sources									
Capital expenditure	86,491	82,383	-	3,769	4,198	23,067	(18,869)	-82%	82,383
Capital transfers recognised	112,363	34,080	-	786	1,205	9,542	(8,337)	-87%	34,080
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	34,685	48,303	-	2,984	2,994	13,525	(10,531)	-78%	48,303
Total sources of capital funds	147,047	82,383	-	3,769	4,198	23,067	(18,869)	-82%	82,383
Financial position									
Total current assets	469,000	350,126	-	-	532,455	-	-	-	350,126
Total non current assets	847,375	917,486	-	-	851,573	-	-	-	917,486
Total current liabilities	158,287	45,082	-	-	174,356	-	-	-	45,082
Total non current liabilities	37,812	50,947	-	-	37,812	-	-	-	50,947
Community wealth/Equity	1,123,604	1,171,584	-	-	1,171,861	-	-	-	1,171,584
Cash flows									
Net cash from (used) operating	344,826	58,759	-	(3,292)	80,965	16,453	(64,512)	-392%	58,759
Net cash from (used) investing	(93,065)	(77,160)	-	(4,296)	(4,782)	(21,605)	(16,823)	78%	(77,160)
Net cash from (used) financing	(2,830)	-	-	(15)	(32)	-	32	#DIV/0!	-
Cash/cash equivalents at the month/year end	431,923	247,615	-	-	354,517	260,864	(93,653)	-36%	259,964
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	-	-	-	-	-	-	-	-	-
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

LIM471 Ephraim Mogale - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September											
Description	Ref	2020/21 Audited Outcome	Budget Year 2021/22								
			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	-	4,576	80,915	61,239	19,676	32%	218,709
Executive and council			1,269	2,149	-	273	315	602	(286)	-48%	2,149
Finance and administration			238,305	216,561	-	4,303	80,599	60,637	19,962	33%	216,561
Internal audit			-	-	-	-	-	-	-	-	-
Community and public safety			252	240	-	18	74	67	6	9%	240
Community and social services			72	56	-	6	36	16	21	131%	56
Sport and recreation			-	-	-	-	-	-	-	-	-
Public safety			-	-	-	-	-	-	-	-	-
Housing			-	-	-	-	-	-	-	-	-
Health			179	184	-	12	37	52	(14)	-28%	184
Economic and environmental services			-	-	-	-	-	-	-	-	-
Planning and development			54,861	35,221	-	3	19	9,862	(9,843)	-100%	35,221
Road transport			31	32	-	3	19	9	10	115%	32
Environmental protection			54,830	35,189	-	-	-	9,853	(9,853)	-100%	35,189
Trading services			-	-	-	-	-	-	-	-	-
Energy sources			77,770	88,487	-	8,149	19,768	24,776	(5,008)	-20%	88,487
Water management			72,433	82,925	-	7,690	18,390	23,219	(4,829)	-21%	82,925
Waste water management			-	-	-	-	-	-	-	-	-
Waste management			-	-	-	-	-	-	-	-	-
Other			5,337	5,563	-	459	1,378	1,558	(180)	-12%	5,563
Total Revenue - Functional		4	5,117	5,458	-	16	33	1,528	(1,496)	-98%	5,458
Expenditure - Functional											
Governance and administration			162,999	198,485	-	9,761	23,752	55,576	(31,825)	-57%	198,485
Executive and council			36,918	44,331	-	2,412	8,089	12,413	(4,324)	-35%	44,331
Finance and administration			126,082	154,153	-	7,349	15,662	43,163	(27,501)	-64%	154,153
Internal audit			-	-	-	-	-	-	-	-	-
Community and public safety			17,927	27,260	-	1,555	4,214	7,633	(3,419)	-45%	27,260
Community and social services			7,350	9,991	-	667	1,843	2,798	(955)	-34%	9,991
Sport and recreation			1,164	2,442	-	105	287	684	(396)	-58%	2,442
Public safety			-	-	-	-	-	-	-	-	-
Housing			4,537	8,936	-	339	939	2,502	(1,563)	-62%	8,936
Health			4,875	5,891	-	444	1,144	1,650	(506)	-31%	5,891
Economic and environmental services			16,626	26,549	-	1,136	3,142	7,434	(4,292)	-58%	26,549
Planning and development			5,531	12,967	-	349	1,014	3,631	(2,617)	-72%	12,967
Road transport			11,096	13,582	-	787	2,128	3,803	(1,675)	-44%	13,582
Environmental protection			-	-	-	-	-	-	-	-	-
Trading services			58,934	76,073	-	6,906	14,912	21,300	(6,389)	-30%	76,073
Energy sources			53,855	68,967	-	6,502	13,770	19,311	(5,541)	-29%	68,967
Water management			-	-	-	-	-	-	-	-	-
Waste water management			-	-	-	-	-	-	-	-	-
Waste management			-	-	-	-	-	-	-	-	-
Other			5,078	7,106	-	404	1,142	1,990	(847)	-43%	7,106
Total Expenditure - Functional		3	12,254	14,527	-	1,185	3,205	4,068	(863)	-21%	14,527
Surplus/ (Deficit) for the year			268,740	342,893	-	20,542	49,224	96,011	(46,788)	-49%	342,893
References			108,834	5,222	-	(7,779)	51,585	1,461	50,123	3430%	5,222

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 C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September

Vote Description		Ref	2020/21 Audited Outcome	Budget Year							
				Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
Revenue by Vote		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)	-	-	-	-	-	-	-
Vote 5 - Vote 5 - TECHNICAL SERVICES			127,442	118,298	-	7,702	18,427	(3)	3	-100.0%	(10)
Vote 6 - Vote 6 - PLANNING & ECONOMIC DEVELOPMENT			1,300	2,181	-	276	335	33,123	(14,696)	-44.4%	118,298
Vote 7 - Vote 7 - COMMUNITY SERVICES MANAGEMENT			10,526	11,077	-	481	1,447	611	(276)	-45.2%	2,181
Vote 8 -			-	-	-	-	1,447	3,101	(1,655)	-53.3%	11,077
Vote 9 -			-	-	-	-	-	-	-	-	-
Vote 10 -			-	-	-	-	-	-	-	-	-
Vote 11 -			-	-	-	-	-	-	-	-	-
Vote 12 -			-	-	-	-	-	-	-	-	-
Vote 13 -			-	-	-	-	-	-	-	-	-
Vote 14 -			-	-	-	-	-	-	-	-	-
Vote 15 -			-	-	-	-	-	-	-	-	-
Total Revenue by Vote		2	139,269	131,545	-	8,460	20,209	36,833	(16,624)	-45.1%	131,545
Expenditure by Vote		1									
Vote 1 - Vote 1 - EXECUTIVE AND COUNCIL			-	-	-	-	-	-	-	-	-
Vote 2 - Vote 2 - MUNICIPAL MANAGER			11,020	13,156	-	470	2,393	3,684	(1,291)	-35.0%	13,156
Vote 3 - Vote 3 - FINANCE			7,651	9,787	-	847	1,788	2,740	(952)	-34.8%	9,787
Vote 4 - Vote 4 - CORPORATE SERVICES MANAGEMENT			29,678	40,895	-	3,321	8,393	11,451	(3,058)	-26.7%	40,895
Vote 5 - Vote 5 - TECHNICAL SERVICES			69,488	91,485	-	7,627	16,837	25,616	(8,779)	-34.3%	91,485
Vote 6 - Vote 6 - PLANNING & ECONOMIC DEVELOPMENT			31,429	44,142	-	2,290	6,711	12,360	(5,650)	-45.7%	44,142
Vote 7 - Vote 7 - COMMUNITY SERVICES MANAGEMENT			30,721	39,957	-	2,805	7,621	11,188	(3,567)	-31.9%	39,957
Vote 8 -			-	-	-	-	-	-	-	-	-
Vote 9 -			-	-	-	-	-	-	-	-	-
Vote 10 -			-	-	-	-	-	-	-	-	-
Vote 11 -			-	-	-	-	-	-	-	-	-
Vote 12 -			-	-	-	-	-	-	-	-	-
Vote 13 -			-	-	-	-	-	-	-	-	-
Vote 14 -			-	-	-	-	-	-	-	-	-
Vote 15 -			-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		2	179,987	239,422	-	17,361	43,742	67,039	(23,297)	-34.8%	239,422
Surplus/ (Deficit) for the year		2	(40,718)	(107,877)	-	(8,901)	(23,533)	(30,206)	6,673	-22.1%	(107,877)
References											

1. Insert 'Vote': e.g. Department, if different to standard classification structure

2. Must reconcile to Monthly Budget Statement - Financial Performance Statement (standard classification)

LIM471 Ephraim Mogale - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Vote Description	Ref	2020/21 Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2021/22						
R thousands					Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
Revenue By Source											
Property rates		40,096	41,783	-	-	-	-	-	-	-	-
Service charges - electricity revenue		60,317	78,892	-	3,485	10,433	11,694	(1,261)	-11%	41,763	
Service charges - water revenue		-	-	-	7,690	18,390	22,090	(3,700)	-17%	78,892	
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment		5,337	5,563	-	459	1,378	1,558	(180)	-12%	5,563	
Interest earned - external investments		175	180	-	12	37	50	(13)	-26%	180	
Interest earned - outstanding debtors		1,494	2,500	-	119	373	700	(327)	-47%	2,500	
Dividends received		7,354	6,650	-	695	2,069	1,862	207	11%	6,650	
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	
Licences and permits		365	160	-	-	-	-	-	-	-	
Agency services		4,767	5,311	-	16	33	45	(12)	-27%	160	
Transfers and subsidies		-	-	-	-	-	1,487	(1,487)	-100%	5,311	
Other revenue		193,491	170,781	-	-	67,696	47,819	19,877	42%	170,781	
Gains		9,349	1,127	-	286	400	316	84	27%	1,127	
Total Revenue (excluding capital transfers and contributions)		322,744	312,927	-	12,763	100,808	87,620	13,189	15%	312,927	
Expenditure By Type											
Employee related costs		88,917	105,987	-	7,682	21,514	29,677	(8,162)	-28%	105,987	
Remuneration of councillors		13,299	16,717	-	1,133	3,390	4,681	(1,290)	-28%	16,717	
Debt impairment		13,458	14,546	-	-	-	4,073	(4,073)	-100%	14,546	
Depreciation & asset impairment		52,544	56,784	-	-	-	15,900	(15,900)	-100%	56,784	
Finance charges		3,355	11	-	-	-	3	(3)	-100%	11	
Bulk purchases - electricity		42,460	49,795	-	5,713	11,559	13,943	(2,384)	-17%	49,795	
Inventory consumed		1,648	2,376	-	130	305	665	(360)	-54%	2,376	
Contracted services		28,880	48,798	-	3,232	5,159	13,664	(8,504)	-62%	48,798	
Transfers and subsidies		-	-	-	-	-	-	-	-	-	
Other expenditure		28,269	47,880	-	2,652	7,296	13,407	(6,111)	-46%	47,880	
Losses		(4,092)	-	-	-	-	-	-	-	-	
Total Expenditure		268,740	342,893	-	20,542	49,224	96,011	(46,788)	-49%	342,893	
Surplus/(Deficit)		54,004	(29,967)	-	(7,779)	51,585	(8,392)	59,976	(0)	(29,967)	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		54,830	35,189	-	-	-	9,853	(9,853)	(0)	35,189	
Transfers and subsidies - capital (monetary allocations) (Provincial / 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	-	(7,779)	51,585	1,461	-	-	5,222	
Taxation		-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation		108,834	5,222	-	(7,779)	51,585	1,461	-	-	5,222	
Attributable to minorities		-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality		108,834	5,222	-	(7,779)	51,585	1,461	-	-	5,222	
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year		108,834	5,222	-	(7,779)	51,585	1,461	-	-	5,222	

References

1. Material variances to be explained on Table SC1

Total Revenue (excluding capital transfers and contributions) including capit	377,574	348,116	12,763	100,808	97,472	348,116
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LIM471 Ephraim Mogale - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Table 05 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September										
Vote Description	Ref	2020/21 Audited Outcome	Budget Year 2021/22							
R thousands			Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	1									
Vote 1 - Vote 1 - EXECUTIVE AND COUNCIL	2	-	-	-	-	-	-	-	-	-
Vote 2 - Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - Vote 3 - FINANCE		-	-	-	-	-	-	-	-	-
Vote 4 - Vote 4 - CORPORATE SERVICES MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 5 - Vote 5 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - Vote 6 - PLANNING & ECONOMIC DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 7 - Vote 7 - COMMUNITY SERVICES MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - Vote 3 - FINANCE		4,124	650	-	-	-	182	(182)	-100%	650
Vote 4 - Vote 4 - CORPORATE SERVICES MANAGEMENT		887	2,100	-	-	-	588	(588)	-100%	2,100
Vote 5 - Vote 5 - TECHNICAL SERVICES		81,324	76,413	-	3,769	4,188	21,396	(17,207)	-80%	76,413
Vote 6 - Vote 6 - PLANNING & ECONOMIC DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 7 - Vote 7 - COMMUNITY SERVICES MANAGEMENT		155	3,220	-	-	10	902	(892)	-99%	3,220
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	86,491	82,383	-	3,769	4,198	23,067	(18,869)	-82%	82,383
Total Capital Expenditure		86,491	82,383	-	3,769	4,198	23,067	(18,869)	-82%	82,383
Capital Expenditure - Functional Classification										
Governance and administration		5,052	2,750	-	-	-	770	(770)	-100%	2,750
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		5,052	2,750	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	770	(770)	-100%	2,750
Community and public safety		370	670	-	-	10	188	(178)	-95%	670
Community and social services		155	620	-	-	10	174	(164)	-94%	620
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		215	50	-	-	-	14	(14)	-100%	50
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		74,787	63,730	-	786	1,205	17,844	(16,639)	-93%	63,730
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		74,787	63,730	-	786	1,205	17,844	(16,639)	-93%	63,730
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		6,322	15,233	-	2,984	2,984	4,265	(1,282)	-30%	15,233
Energy sources		6,322	12,633	-	2,984	2,984	3,537	(554)	-16%	12,633
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	2,600	-	-	-	728	(728)	-100%	2,600
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	86,531	82,383	-	3,769	4,198	23,067	(18,869)	-82%	82,383
Funded by:										
National Government		112,363	34,080	-	786	1,205	9,542	(8,337)	-87%	34,080
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		112,363	34,080	-	786	1,205	9,542	(8,337)	-87%	34,080
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		34,685	48,303	-	2,984	2,994	13,525	(10,531)	-78%	48,303
Total Capital Funding		147,047	82,383	-	3,769	4,198	23,067	(18,869)	-82%	82,383
References										

LIM471 Ephraim Mogale - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	Ref	2020/21	Budget Year 2021/22		
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual
R thousands	1				Full Year Forecast
ASSETS					
Current assets					
Cash					
Call investment deposits		252,711	31,068	-	306,787
Consumer debtors		25,655	216,149	-	25,655
Other debtors		63,308	63,202	-	70,196
Current portion of long-term receivables		81,154	2,806	-	83,694
Inventory		8,956	-	-	8,956
Total current assets		37,216	36,902	-	37,168
Non current assets		469,000	350,126	-	532,455
Long-term receivables					350,126
Investments		-	-	-	-
Investment property		(25,655)	-	-	(25,655)
Investments in Associate		69,056	62,386	-	69,056
Property, plant and equipment		-	-	-	-
Biological		803,835	854,746	-	808,033
Intangible		-	-	-	-
Other non-current assets		-	229	-	-
Total non current assets		139	126	-	139
TOTAL ASSETS		847,375	917,486	-	851,573
		1,316,375	1,267,612	-	1,384,028
LIABILITIES					
Current liabilities					
Bank overdraft		-	-	-	-
Borrowing		-	-	-	-
Consumer deposits		-	-	-	-
Trade and other payables		(1,417)	1,467	-	(1,449)
Provisions		143,718	43,023	-	159,819
Total current liabilities		15,986	592	-	15,986
Non current liabilities		158,287	45,082	-	174,356
Borrowing					
Provisions		-	-	-	-
Total non current liabilities		37,812	50,947	-	37,812
TOTAL LIABILITIES		37,812	50,947	-	37,812
		196,098	96,029	-	212,167
NET ASSETS	2	1,120,276	1,171,584	-	1,171,861
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)					
Reserves		1,123,465	1,203,544	-	1,171,722
TOTAL COMMUNITY WEALTH/EQUITY	2	139	(31,961)	-	139
References		1,123,604	1,171,584	-	1,171,861

1. Material variances to be explained in Table SC1

2. Net assets must balance with Total Community Wealth/Equity

check balance

-3,327,398

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