

EPHRAIM MOGALE



LOCAL MUNICIPALITY (LIM471)

Monthly Budget Monitoring Report
(Section 71 of MFMA)

31 March 2022

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1.1 Executive summary

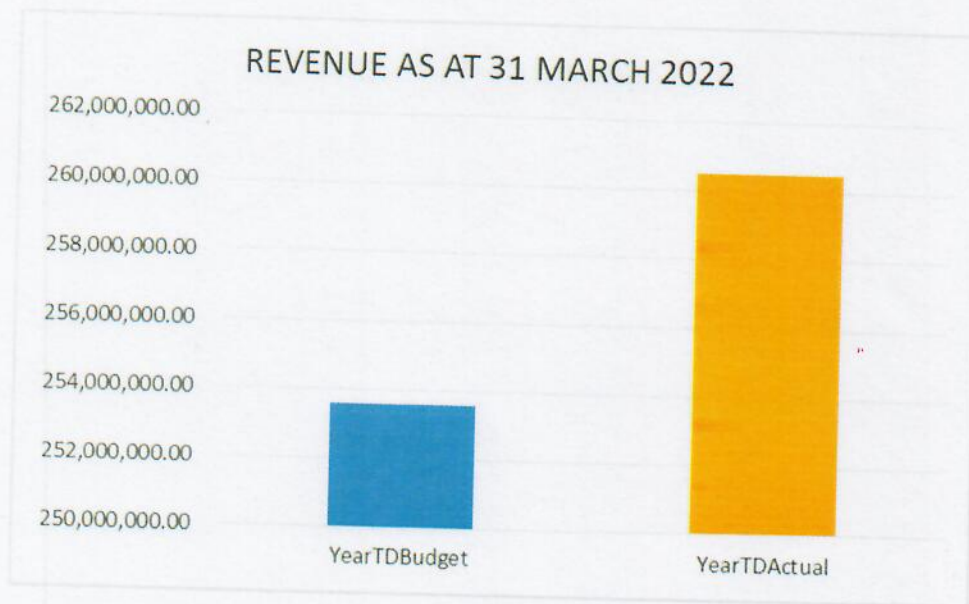
1.1.1 Introduction

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)

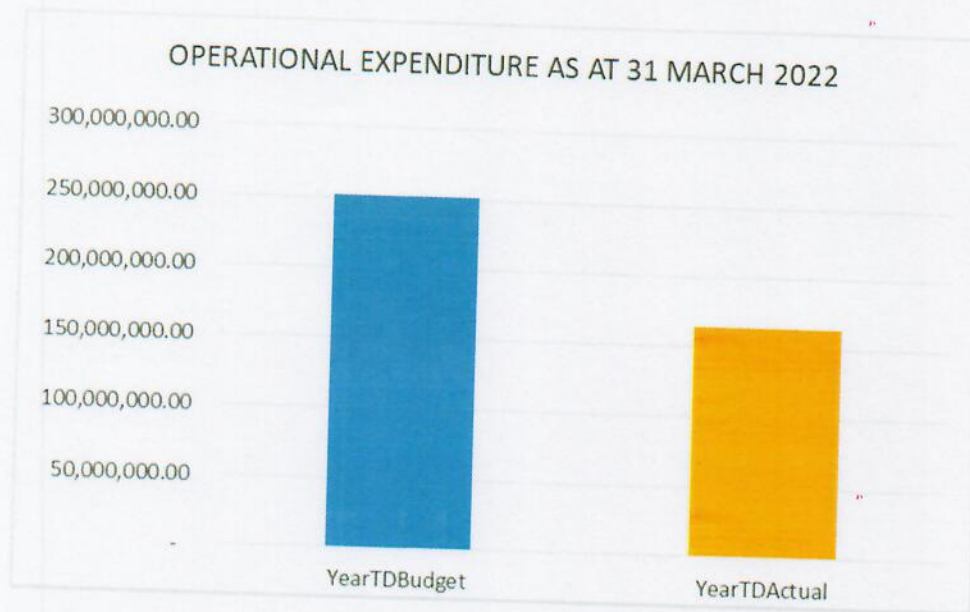
REVENUE (Table c2, c4)



The total revenue received for the month of **March 2022** amount to **R51.9 Million**, and the year to date actual revenue amount to **R260 Million** in comparison to a year to date budgeted figure of **253 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 **March 2022** amounts to **R18 Million**, and the year to date actual is **R164 Million** which is reported against a year to date budget of **R252 Million**. There is an unfavorable variance of **35%** 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.

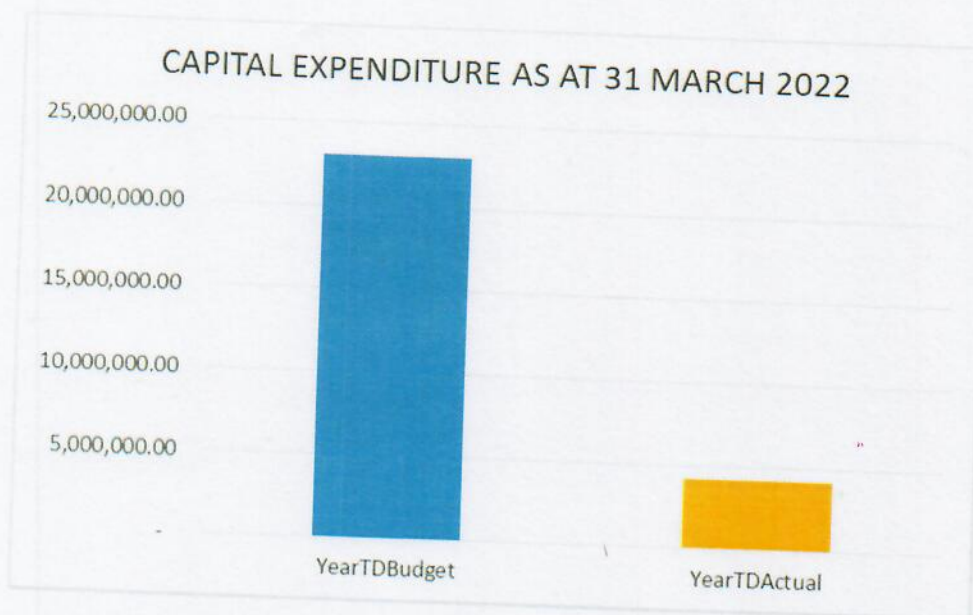
2. Depreciation and assets impairment

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 **March 2022** amounts to **R7 million** which and the year to date actual is **R31 million** which is reported against a year to date budget of **R23 Million**. There is an unfavorable variance of **R59.8 Million** due to non-spending in capital budget in the first month of the financial year.

Capital budget as at 31 March 2022

Function	Segment-Desc	Total-Budget	Mar-22	Total-Actual
Administration	Heavy duty shredder	130,000.00	62,920.00	62,920.00
Administration	Capital Fund Purchase of Furniture	350,000.00	-	-
Paks & Cemeteries	Capital Fund Landscaping & Greening	565,000.00	-	9,950.00
Paks & Cemeteries	BUSH CUTTERS	120,000.00	-	-
Electricity	Capital Fund Network Design Software	54,060.00	-	54,060.00
Electricity	Radio Repeter	90,000.00	-	-
Electricity	Capital Fund Upgrade Municipal ESKON Supply	3,000,000.00	-	-
Electricity	Replce 20 kWh meters	130,000.00	-	-
Electricity	Electrical Infrastructure	165,692.00	-	165,687.31
Electricity	Manapyanne High Mass Lights	2,377,352.00	-	2,377,347.37
Electricity	Uitvlught Highmast Light	1,431,664.00	-	1,431,659.01
Electricity	Replace 30 kWh meters	30,000.00	-	-
Electricity	Replace 35MM PILC 11KV Cable ERF 181-830	2,000,000.00	-	-
Electricity	Electrical Infrastructure	130,000.00	-	119,826.74
Electricity	Electrical Infrastructure	130,000.00	-	-
Electricity	Capital Fund Truck Mounted Crane	1,000,000.00	-	-
Electricity	Quality of supply recorders	700,000.00	-	-
Electricity	Light Delivery Vehicle with toolbox	600,000.00	-	-
Electricity	Tool sets	76,000.00	-	-
Fleet Mangement	TOOLS & EQUIPMENTS	50,000.00	-	50,000.00
Fleet Mangement	Finance Bakkie	675,000.00	674,760.00	674,760.00
Housing and Building	Capital Fund Air Conditioning	50,000.00	-	-
(ICT)	Capital Fund ICT Computers	250,000.00	-	-
(ICT)	SWITCH	40,000.00	-	16,660.00
(ICT)	Capital Fund Purchase of routers and wireless	150,000.00	-	-
(ICT)	Capital Fund PURCHASE OF PRINTERS	200,000.00	-	-
(ICT)	SERVER	280,000.00	-	-
(ICT)	WIFI	500,000.00	-	-
Roads & Stormwater 1	Mamphokgo Sports Complex	1,300,000.00	403,190.00	403,190.00
Roads & Stormwater 1	Leeufontein Sports Complex	1,500,000.00	463,571.93	463,571.93
Roads & Stormwater 1	Bomag Roller	250,000.00	-	-
Roads & Stormwater 1	Dichoeung Internal Road	700,000.00	-	-
Roads & Stormwater 1	Capital Fund Stormwater Extension 6	5,000,000.00	842,764.92	842,764.92
Roads & Stormwater (650)	Spitzpunt community hall	5,800,000.00	450,824.43	450,824.43
Roads & Stormwater (650)	Tshikanoshi Sports Complex	2,700,000.00	-	2,607,327.86
Roads & Stormwater (650)	Purchase of TLB	1,300,000.00	-	-
Roads & Stormwater (650)	Purchasing of saw cutter	200,000.00	-	-
Roads & Stormwater (650)	Purchasing of Dumper	650,000.00	-	-
Roads & Stormwater (650)	Phetwane Internal Road	3,096,151.00	-	2,305,188.50
Roads & Stormwater (650)	Rathoke Internal Streets	1,200,000.00	-	-
Roads & Stormwater (650)	Matlerekeng internal bus route	1,500,000.00	-	1,461,996.23
Roads & Stormwater (650)	Regae Bus Route	14,304,953.00	2,277,415.22	3,102,342.28
Roads & Stormwater (650)	Mabitsi Internal Road	12,800,896.00	1,471,112.30	4,278,760.50
Roads & Stormwater (650)	Morarela Internal Road	1,500,000.00	104,086.66	104,086.66
Roads & Stormwater (650)	Matlala Ramoshebo Internal Route (4.5KM)	1,500,000.00	-	1,467,813.01
Roads & Stormwater (650)	Mokgwaneng Internal road	1,500,000.00	-	1,273,278.58
Roads & Stormwater (650)	Mathukuthela Internal Road	1,500,000.00	-	1,463,390.86
Roads & Stormwater (650)	Moeding Internal street	2,000,000.00	458,250.30	1,932,957.53
Roads & Stormwater (650)	Drefontein internal road	1,500,000.00	-	1,459,681.30
Roads & Stormwater (650)	Uitvlught Internal Bus Route	1,500,000.00	-	1,457,525.75
Roads & Stormwater (650)	Vehicle	600,000.00	-	-
Solid Waste	508 REFUSE CONTAINER	700,000.00	-	-
Solid Waste	Compactor Truck	1,900,000.00	-	1,651,450.00
TOTAL		81,776,768.00	7,208,895.76	32,152,419.57

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 **March 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 **5%** and **14%** % respectively, as at **31 March 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 MARCH 2022 GL							
Type of Service	30 Days	60 Days	90 Days	120 Days	150 Days	150 Plus	Total
	202201	202112	202111	202110	202109	202108	
Rates	4874595.71	1793112.85	1779419.69	1767096.26	1755318.44	94781356.36	106,750,899.31
Electricity	5187935.47	151887.27	142967.46	134806.1	46819148.17	46819148.17	99,255,892.64
Refuse	517581.55	145536.8	141988.44	140235.7	138866.45	6309554.24	7,393,763.18
Other	2,328,172.07	872,190.84	897,955.80	840,166.72	45,848,434.29	2,546,062.61	53,332,982.33
Total	12,908,284.80	2,962,727.76	2,962,331.39	2,882,304.78	2,864,898.77	150,456,121.38	175,036,668.88

Category	202201	202112	202111	202110	202109	202108	Total
Psi	4823.8	2405.27	2402.04	2395.65	2392.5	191413.99	205,833.25
Farms / agri	3455032.33	1583041.42	1592779.32	1552453.25	1538518.75	79205532.41	88,927,357.48
Business	3942285.7	300345.28	289384.05	290986.9	284778.02	10194385.34	15,302,165.29
Churches	31051.43	4163.27	4147.52	4118.35	4103.01	166808.61	214,392.19
Commercial	0	0	0	0	0	29222.58	29,222.58
Domestic	0	0	0	0	0	15900.87	15,900.87
Industrial	2020532.07	194580.4	191060.21	191937.04	198066.97	9326309.56	12,122,486.25
Municipality	3468.6	1316.62	1338.09	1285.07	1439.8	85787.35	94,635.53
Residential	3371991.95	863691.7	867961.76	825921.95	823615.03	51218026.96	57,971,209.35
School/hosp	79098.92	13183.8	13258.4	13206.57	11984.69	22733.71	153,466.09
Total	12,908,284.80	2,962,727.76	2,962,331.39	2,882,304.78	2,864,898.77	150,456,121.38	175,036,668.88

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 March 2022** amount to **R175 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 March 2022.

2.5 Councilors allowances and Employee benefit

The employee benefits and councilors allowance for **31 March 2022** is **R6.8 Million** and **R1.2 Million** respectively.

EC102 Blue Crane Route - Table C1 Monthly Budget Statement Summary - M09 March

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	3,481	31,281	30,451	830	3%	41,674
Service charges	65,654	84,455	82,675	7,628	62,365	60,940	1,425	2%	82,675
Investment revenue	1,494	2,500	1,750	272	1,503	1,525	(22)	-1%	1,750
Transfers and subsidies	193,491	170,781	170,781	39,980	158,456	124,670	33,786	27%	170,781
Other own revenue	22,010	13,429	14,690	539	6,912	10,308	(3,395)	-33%	14,690
Total Revenue (excluding capital transfers and contributions)	322,744	312,927	311,570	51,900	260,518	227,894	32,624	14%	311,570
Employee costs	88,917	105,987	106,277	6,825	69,107	77,488	(8,381)	-11%	106,277
Remuneration of Councillors	13,299	16,717	16,717	1,230	9,862	12,204	(2,341)	-19%	16,717
Depreciation & asset impairment	52,544	56,784	56,784	-	-	41,452	(41,452)	-100%	56,784
Finance charges	3,355	11	11	-	-	8	(8)	-100%	11
Inventory consumed and bulk purchases	44,109	52,171	52,457	3,647	34,077	38,201	(4,123)	-11%	52,457
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	66,515	111,224	114,956	6,460	51,085	82,686	(31,602)	-38%	114,956
Total Expenditure	268,740	342,893	347,202	18,161	164,132	252,039	(87,907)	-35%	347,202
Surplus/(Deficit)	54,004	(29,967)	(35,631)	33,739	96,386	(24,144)	120,531	-499%	(35,631)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	54,830	35,189	35,189	-	-	25,688	(25,688)	-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)	33,739	96,386	1,544	94,843	6145%	(442)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	108,834	5,222	(442)	33,739	96,386	1,544	94,843	6145%	(442)
Capital expenditure & funds sources									
Capital expenditure	95,648	82,383	81,777	7,209	31,871	59,897	(28,026)	-47%	81,777
Capital transfers recognised	112,363	34,080	34,252	3,853	9,790	24,947	(15,157)	-61%	34,252
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	34,593	48,303	47,525	3,356	21,975	34,950	(12,975)	-37%	47,525
Total sources of capital funds	146,956	82,383	81,777	7,209	31,765	59,897	(28,132)	-47%	81,777
Financial position									
Total current assets	468,990	350,126	348,483	-	588,726	-	-	-	348,483
Total non current assets	856,532	917,486	916,881	-	888,403	-	-	-	916,881
Total current liabilities	158,043	45,082	48,498	-	213,264	-	-	-	48,498
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	-	1,226,053	-	-	-	1,165,919
Cash flows									
Net cash from (used) operating	344,826	58,759	57,883	64,574	202,800	42,544	(160,257)	-377%	57,883
Net cash from (used) investing	(93,065)	(77,160)	(77,160)	(8,169)	(36,225)	(56,327)	(20,102)	36%	(77,160)
Net cash from (used) financing	59	-	-	36	44	(1,467)	(1,512)	103%	-
Cash/cash equivalents at the month/year end	434,812	247,615	246,739	-	444,976	250,766	(194,210)	-77%	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	-	-	-	-	-	-	-	-	-

EC102 Blue Crane Route - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

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	44,883	201,888	159,822	42,066	26%	219,120
Executive and council		1,269	2,149	1,936	-	266	1,483	(1,217)	-82%	1,936
Finance and administration		238,305	216,561	217,184	44,883	201,622	158,338	43,283	27%	217,184
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		252	240	276	15	175	190	(14)	-8%	276
Community and social services		72	56	101	3	62	59	3	6%	101
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		179	184	175	12	113	131	(18)	-14%	175
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		54,861	35,221	35,248	2	32	25,722	(25,690)	-100%	35,248
Planning and development		31	32	59	2	32	34	(2)	-7%	59
Road transport		54,830	35,189	35,189	-	-	25,688	(25,688)	-100%	35,189
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		77,770	88,487	86,698	6,990	58,350	63,880	(5,529)	-9%	86,698
Energy sources		72,433	82,925	81,138	6,535	54,249	59,820	(5,571)	-9%	81,138
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		5,337	5,563	5,560	455	4,101	4,060	42	1%	5,560
Other	4	5,117	5,458	5,418	11	72	3,968	(3,896)	-98%	5,418
Total Revenue - Functional	2	377,574	348,116	346,759	51,900	260,518	253,582	6,936	3%	346,759
Expenditure - Functional										
Governance and administration		162,999	198,485	200,395	8,730	81,164	145,660	(64,495)	-44%	200,395
Executive and council		36,918	44,331	45,564	2,682	27,101	32,853	(5,751)	-18%	45,564
Finance and administration		126,082	154,153	154,831	6,049	54,063	112,807	(58,744)	-52%	154,831
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		17,927	27,260	27,146	2,344	15,059	19,855	(4,796)	-24%	27,146
Community and social services		7,350	9,991	9,954	493	5,761	7,279	(1,518)	-21%	9,954
Sport and recreation		1,164	2,442	2,354	537	1,592	1,747	(155)	-9%	2,354
Public safety		-	-	-	-	-	-	-	-	-
Housing		4,537	8,936	8,936	961	3,989	6,523	(2,534)	-39%	8,936
Health		4,875	5,891	5,903	353	3,716	4,305	(589)	-14%	5,903
Economic and environmental services		16,626	26,549	27,669	1,057	12,773	19,829	(7,056)	-36%	27,669
Planning and development		5,531	12,967	13,576	433	4,324	9,710	(5,386)	-55%	13,576
Road transport		11,096	13,582	14,092	624	8,449	10,119	(1,671)	-17%	14,092
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		58,934	76,073	77,220	4,969	44,511	55,992	(11,481)	-21%	77,220
Energy sources		53,855	68,967	70,115	4,527	40,569	50,805	(10,236)	-20%	70,115
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		5,078	7,106	7,106	443	3,942	5,187	(1,245)	-24%	7,106
Other		12,254	14,527	14,771	1,061	10,624	10,703	(79)	-1%	14,771
Total Expenditure - Functional	3	268,740	342,893	347,202	18,161	164,132	252,039	(87,907)	-35%	347,202
Surplus/ (Deficit) for the year		108,834	5,222	(442)	33,739	96,386	1,544	94,843	6145%	(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 Abbatoirs, Air Transport, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

EC102 Blue Crane Route - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

Vote Description	Ref	Budget Year								
		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 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)	-	-	(7)	7	-100.0%	(10)
Vote 5 - Vote 5 - TECHNICAL SERVICES		127,442	118,298	116,502	6,547	54,362	85,639	(31,277)	-36.5%	116,502
Vote 6 - Vote 6 - PLANNING & ECONOMIC DEVELOPMENT		1,300	2,181	1,995	2	298	1,518	(1,220)	-80.4%	1,995
Vote 7 - Vote 7 - COMMUNITY SERVICES MANAGEMENT		10,526	11,077	11,079	469	4,236	8,087	(3,851)	-47.6%	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	7,018	58,896	95,236	(36,341)	-38.2%	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	388	8,763	10,041	(1,277)	-12.7%	14,248
Vote 3 - Vote 3 - FINANCE		7,651	9,787	10,137	866	6,283	7,284	(1,002)	-13.8%	10,137
Vote 4 - Vote 4 - CORPORATE SERVICES MANAGEMENT		29,678	40,895	41,271	3,126	23,992	30,007	(6,016)	-20.0%	41,271
Vote 5 - Vote 5 - TECHNICAL SERVICES		69,488	91,485	93,143	6,112	53,007	67,448	(14,440)	-21.4%	93,143
Vote 6 - Vote 6 - PLANNING & ECONOMIC DEVELOPMENT		31,429	44,142	44,893	2,727	22,662	32,522	(9,860)	-30.3%	44,893
Vote 7 - Vote 7 - COMMUNITY SERVICES MANAGEMENT		30,721	39,957	40,088	2,887	25,636	29,222	(3,586)	-12.3%	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	16,105	140,343	176,524	(36,181)	-20.5%	243,779
Surplus/ (Deficit) for the year	2	(40,718)	(107,877)	(114,213)	(9,087)	(81,447)	(81,287)	(160)	0.2%	(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)

EC102 Blue Crane Route - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

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	31,281	30,451	830	3%	41,674
Service charges - electricity revenue		60,317	78,892	77,116	7,172	58,264	56,881	1,383	2%	77,116
Service charges - water revenue		-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		5,337	5,563	5,560	455	4,101	4,060	42	1%	5,560
Rental of facilities and equipment		175	180	171	7	103	128	(25)	-19%	171
Interest earned - external investments		1,494	2,500	1,750	272	1,503	1,525	(22)	-1%	1,750
Interest earned - outstanding debtors		7,354	6,650	8,077	505	6,272	5,425	847	16%	8,077
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		365	160	109	11	72	97	(24)	-25%	109
Licences and permits		4,767	5,311	5,311	-	-	3,877	(3,877)	-100%	5,311
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		193,491	170,781	170,781	39,980	158,456	124,670	33,786	27%	170,781
Other revenue		9,349	1,127	1,021	17	465	780	(315)	-40%	1,021
Gains		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		322,744	312,927	311,570	51,900	260,518	227,894	32,624	14%	311,570
Expenditure By Type										
Employee related costs		88,917	105,987	106,277	6,825	69,107	77,488	(8,381)	-11%	106,277
Remuneration of councillors		13,299	16,717	16,717	1,230	9,862	12,204	(2,341)	-19%	16,717
Debt impairment		13,458	14,546	14,546	-	-	10,619	(10,619)	-100%	14,546
Depreciation & asset impairment		52,544	56,784	56,784	-	-	41,452	(41,452)	-100%	56,784
Finance charges		3,355	11	11	-	-	8	(8)	-100%	11
Bulk purchases - electricity		42,460	49,795	49,795	3,567	32,885	36,350	(3,465)	-10%	49,795
Inventory consumed		1,648	2,376	2,662	80	1,192	1,850	(658)	-36%	2,662
Contracted services		28,880	48,798	51,134	3,021	23,728	36,520	(12,792)	-35%	51,134
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		28,269	47,880	49,275	3,439	27,357	35,547	(8,191)	-23%	49,275
Losses		(4,092)	-	-	-	-	-	-	-	-
Total Expenditure		268,740	342,893	347,202	18,161	164,132	252,039	(87,907)	-35%	347,202
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		54,004	(29,967)	(35,631)	33,739	96,386	(24,144)	120,531	(0)	(35,631)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		54,830	35,189	35,189	-	-	25,688	(25,688)	(0)	35,189
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		108,834	5,222	(442)	33,739	96,386	1,544			(442)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		108,834	5,222	(442)	33,739	96,386	1,544			(442)
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		108,834	5,222	(442)	33,739	96,386	1,544			(442)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		108,834	5,222	(442)	33,739	96,386	1,544			(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	51,900	260,518	253,582				346,759
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EC102 Blue Crane Route - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

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	675	725	505	220	44%	725
Vote 4 - Vote 4 - CORPORATE SERVICES MANAGEMENT		887	2,100	1,900	63	80	1,453	(1,373)	-95%	1,900
Vote 5 - Vote 5 - TECHNICAL SERVICES		90,342	76,413	75,867	6,471	29,405	55,563	(26,158)	-47%	75,867
Vote 6 - Vote 6 - PLANNING & ECONOMIC DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 7 - Vote 7 - COMMUNITY SERVICES MANAGEMENT		155	3,220	3,285	-	1,661	2,377	(715)	-30%	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	7,209	31,871	59,897	(28,026)	-47%	81,777
Total Capital Expenditure		95,648	82,383	81,777	7,209	31,871	59,897	(28,026)	-47%	81,777
Capital Expenditure - Functional Classification										
Governance and administration		5,191	2,750	2,625	738	804	1,958	(1,153)	-59%	2,625
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		5,191	2,750	2,625	738	804	1,958	(1,153)	-59%	2,625
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		370	670	735	-	10	515	(505)	-98%	735
Community and social services		155	620	685	-	10	479	(469)	-98%	685
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		215	50	50	-	-	37	(37)	-100%	50
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		83,806	63,730	63,902	6,471	25,075	46,592	(21,517)	-46%	63,902
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		83,806	63,730	63,902	6,471	25,075	46,592	(21,517)	-46%	63,902
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		6,322	15,233	14,515	-	5,982	10,833	(4,851)	-45%	14,515
Energy sources		6,322	12,633	11,915	-	4,330	8,935	(4,604)	-52%	11,915
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	2,600	2,600	-	1,651	1,898	(247)	-13%	2,600
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	95,689	82,383	81,777	7,209	31,871	59,897	(28,026)	-47%	81,777
Funded by:										
National Government		112,363	34,080	34,252	3,853	9,790	24,947	(15,157)	-61%	34,252
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-

EC102 Blue Crane Route - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

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	3,853	9,790	24,947	(15,157)	-61%	34,252
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		34,593	48,303	47,525	3,356	21,975	34,950	(12,975)	-37%	47,525
Total Capital Funding		146,956	82,383	81,777	7,209	31,765	59,897	(28,132)	-47%	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

EC102 Blue Crane Route - Table C6 Monthly Budget Statement - Financial Position - M09 March

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	349,895	30,192
Call investment deposits		25,655	216,149	216,149	25,655	216,149
Consumer debtors		57,492	63,202	62,761	75,477	62,761
Other debtors		86,970	2,806	2,766	91,732	2,766
Current portion of long-term receivables		8,956	-	-	8,956	-
Inventory		37,216	36,902	36,615	37,011	36,615
Total current assets		468,990	350,126	348,483	588,726	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	844,809	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	888,403	916,881
TOTAL ASSETS		1,325,522	1,267,612	1,265,363	1,477,129	1,265,363
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		1,472	1,467	1,467	1,516	1,467
Trade and other payables		140,871	43,023	46,438	196,047	46,438
Provisions		15,701	592	592	15,701	592
Total current liabilities		158,043	45,082	48,498	213,264	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	251,076	99,444
NET ASSETS	2	1,129,667	1,171,584	1,165,919	1,226,053	1,165,919
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1,129,528	1,203,544	1,197,880	1,225,914	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	1,226,053	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

EC102 Blue Crane Route - Table C7 Monthly Budget Statement - Cash Flow - M09 March

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	6,513	24,886	25,160	(274)	-1%	34,466
Service charges		83,014	80,248	80,238	7,876	66,665	58,577	8,088	14%	80,238
Other revenue		2,467	6,739	6,624	603	3,446	4,874	(1,427)	-29%	6,624
Transfers and Subsidies - Operational		193,494	170,781	170,781	40,618	170,781	124,670	46,111	37%	170,781
Transfers and Subsidies - Capital		54,830	35,189	35,189	19,017	30,189	25,688	4,501	18%	35,189
Interest		-	2,500	1,750	-	-	1,525	(1,525)	-100%	1,750
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(20,429)	(271,154)	(271,154)	(10,052)	(93,167)	(197,942)	(104,775)	53%	(271,154)
Finance charges		-	(11)	(11)	-	-	(8)	(8)	100%	(11)
Transfers and Grants		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		344,826	58,759	57,883	64,574	202,800	42,544	(160,257)	-377%	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)	(8,169)	(36,225)	(56,327)	(20,102)	36%	(77,160)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(93,065)	(77,160)	(77,160)	(8,169)	(36,225)	(56,327)	(20,102)	36%	(77,160)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		59	-	-	36	44	(1,467)	1,512	-103%	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		59	-	-	36	44	(1,467)	(1,512)	103%	-
NET INCREASE/ (DECREASE) IN CASH HELD		251,820	(18,401)	(19,277)	56,441	166,620	(15,250)			(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		444,976	250,766			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 **March 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 07/04/2022