



Local Municipality • Mmasepala wa seLohae • Plaaslike Munisipaliteit

MONTHLY BUDGET STATEMENT - MFMA s71 FOR THE MONTH ENDING 30 SEPTEMBER 2022

1. PURPOSE

The purpose of this report is to provide a budget statement of the Municipality for the month ending **30 September 2022**.

2. BUSINESS PLAN

IDP and Budget Process Plan

3. STRATEGIC OBJECTIVE

To ensure compliance to statutory reporting deadlines.

4. DELEGATED AUTHORITY

Delegated powers vest with the Executive Mayor.

5. ANNEXURES

- A- Consolidated Schedule C report
- B- Parent Municipality Schedule C report
- C- Maluti Water Schedule F report

6. POLICY

Budget related policies

7. LEGAL REQUIREMENTS

In terms of section 71 of MFMA No 56 of 2003 which reads as follows:

- 1) The accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month:
 - a) Actual revenue, per revenue source;
 - b) actual borrowings;
 - c) actual expenditure, per vote;
 - d) actual capital expenditure, per vote;
 - e) the amount of any allocations received;
 - f) actual expenditure on those allocations, excluding expenditure on—
 - i) its share of the local government equitable share; and



FS194_In-Year Report (IYR) for the month ending 30 September 2022 – MFMA s71

- ii) allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and
- g)** when necessary, an explanation of
 - i) any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;
 - ii) any material variances from the service delivery and budget implementation plan; and
 - iii) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.

The specific format for the report required to be submitted to the Executive Mayor, as referred to in section 71 has been prescribed in terms of Government Gazette No 32141 of 17 April 2009.

Note: *All Regulated tables are attached on Annexure A – C.*

8. BACKGROUND AND DISCUSSION

The due date for submitting the September report is the **14th October 2022**

- Please note that the report was delayed due to the following:
 - The month of September was closed late on the 13th October 2022 due to the following:
 - The Payroll Unit was receiving errors when doing the interface to e-Venus and only managed to complete their month end process on the 13th October 2022.
 - The report that is used to populate the regulated C- Schedules was ran and emailed to BCX on the 13th October 2022. The municipality still does not have TRU which enables the Budget office to populate the Schedules.
 - The municipality's network has not been stable due to the unstable electricity and load shedding which affects the running and updating of the report on the financial system. The f-drive with all the budget information has not been working from the 14th September to date.



9. FINANCIAL IMPLICATIONS

Consolidated financial performance for the month of September as indicated on page 5

- The total actual operational revenue for the month amounted to **R48.6 million**.
- The total actual operational expenditure for the month amounted to **R416.8 million**. This was due to the capturing of the three months Bulk electricity invoices and the interests for July to September.
- The total actual capital expenditure for the month amounted to **R1.9 million**.

Debtors Age Analysis

- The total debtor's book by the end of **September 2022** amounted to **R2.2 billion** as indicated on **page 18** of the report.

Creditors Age Analysis

- The creditors balance by the end of **September 2022** amounted to **R7 billion** as indicated on **page 19** of the report. The largest contributor being the Eskom debt.

10. STAFF IMPLICATIONS

The total number of employees by the end of **September 2022**.

- Parent municipal staff including Councillors was **1 303**.
- MAP Water (SOC) Ltd was **280**.

11. COMMENTS FROM OTHER DIRECTORS

The report will be circulated to all directorates.

The MFMA s87 report was not received from the Entity.

12. RECOMMENDATION

It is recommended

- That the MFMA section 71 report for the month ending **30 September 2022** be noted.
- That the Accounting Officer submits to the Executive Mayor the MFMA Section 71 report reflecting the implementation of the budget and;
- That the Accounting Officer submits the budget statement to Provincial Treasury and the National Treasury, in both signed and electronic format.

.....
PREPARED BY: MJ MAZINYO
CHIEF FINANCIAL OFFICER

.....
DATE

.....
SUBMITTED BY: S MAKHUBU
ACTING MUNICIPAL MANAGER

.....
DATE



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PART 1 IN-YEAR REPORT

1.1 EXECUTIVE SUMMARY

The year to date total revenue amounted to **R434.1 billion**, the year to date operating expenditure amounted to **R576.9 billion**.

Table C1 Consolidated Monthly Budget Statement Summary

FS194 Maluti-a-Phofung - Table C1 Consolidated Monthly Budget Statement Summary - M03 September

Description	2021/22	Budget Year 2022/23							
	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	113 846	111 979	111 979	9 327	28 021	27 995	26	0%	111 979
Service charges	251 630	743 950	743 950	21 811	62 292	185 987	(123 695)	-67%	743 950
Investment revenue	592	10 100	10 100	698	1 281	2 525	(1 244)	-49%	10 100
Transfers and subsidies	767 794	754 206	754 206	2 122	311 270	188 552	122 719	65%	754 206
Other own revenue	135 076	279 001	279 001	14 652	31 304	69 750	(38 447)	-55%	279 001
Total Revenue (excluding capital transfers and contributions)	1 268 936	1 899 235	1 899 235	48 610	434 168	474 809	(40 641)	-9%	1 899 235
Employee costs	667 674	660 113	660 113	58 742	202 294	165 028	37 266	23%	660 113
Remuneration of Councillors	28 529	30 608	30 608	2 422	7 638	7 652	(14)	-0%	30 608
Depreciation & asset impairment	-	111 500	111 500	-	-	27 875	(27 875)	-100%	111 500
Finance charges	(94)	90 150	90 150	79 409	79 417	22 538	56 879	252%	90 150
Inventory consumed and bulk purchases	371 055	543 361	543 361	258 342	260 770	135 840	124 930	92%	543 361
Transfers and subsidies	176 805	174 155	174 155	11 594	11 594	43 539	(31 945)	-73%	174 155
Other expenditure	309 670	471 163	471 163	6 389	15 279	117 791	(102 511)	-87%	471 163
Total Expenditure	1 553 639	2 081 050	2 081 050	416 898	576 993	520 263	56 731	11%	2 081 050
Surplus/(Deficit)	(284 702)	(181 815)	(181 815)	(368 288)	(142 825)	(45 454)	(97 371)	214%	(181 815)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	256 240	257 945	257 945	-	-	64 486	###	-100%	257 945
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	(28 463)	76 130	76 130	(368 288)	(142 825)	19 032	(161 858)	-850%	76 130
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(28 463)	76 130	76 130	(368 288)	(142 825)	19 032	(161 858)	-850%	76 130
Capital expenditure & funds sources									
Capital expenditure	219 774	294 505	294 505	2 026	22 468	73 626	(51 158)	-69%	294 505
Capital transfers recognised	200 320	248 593	248 593	1 921	22 189	62 148	(39 959)	-64%	248 593
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	19 454	45 912	45 912	105	279	11 478	(11 199)	-98%	45 912
Total sources of capital funds	219 774	294 505	294 505	2 026	22 468	73 626	(51 158)	-69%	294 505



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1.1.1 Material variance explanations on Revenue by Sources

FS194 Maluti-a-Phofung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	Ref	2021/22	Budget Year 2022/23							
		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		113 846	111 979	111 979	9 327	28 021	27 995	26	0%	111 979
Service charges - electricity revenue		64 290	446 336	446 336	6 465	15 448	111 584	(96 136)	-86%	446 336
Service charges - water revenue		101 905	209 623	209 623	8 221	25 369	52 406	(27 037)	-52%	209 623
Service charges - sanitation revenue		43 367	44 186	44 186	3 566	10 884	11 047	(163)	-1%	44 186
Service charges - refuse revenue		42 067	43 804	43 804	3 558	10 591	10 951	(360)	-3%	43 804
Rental of facilities and equipment		1 116	1 781	1 781	62	209	445	(236)	-53%	1 781
Interest earned - external investments		592	10 100	10 100	698	1 281	2 525	(1 244)	-49%	10 100
Interest earned - outstanding debtors		26 238	41 358	41 358	-	(5)	10 339	(10 344)	-100%	41 358
Dividends received								-		
Fines, penalties and forfeits		322	1 102	1 102	12	63	276	(213)	-77%	1 102
Licences and permits								-		
Agency services								-		
Transfers and subsidies		767 794	754 206	754 206	2 122	311 270	188 552	122 719	65%	754 206
Other revenue		107 392	234 760	234 760	14 578	31 036	58 690	(27 654)	-47%	234 760
Gains		8	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		1 268 936	1 899 235	1 899 235	48 610	434 168	474 809	(40 641)	-9%	1 899 235

- **Property rates** – is within target. The year to date billing was at **R28 million**.
- **Electricity revenue** – is 86% below target. The year to date outcomes reflect the total billing of **R15.4 million**. This excludes the LPU's billed by Eskom.
- **Water revenue** – is 52% below target. The year to date outcomes indicate a total of **R25.3 million**. This excludes the flat rate billing from 21 rural wards
- **Sanitation revenue** – is 1% below target. The year to date outcome was **R10.8 million**. The sewerage infrastructure connection has not reached the majority of the community and the sewer plants are currently not working.
- **Refuse revenue** – is 3% below target. The total year to date was **R10.5 million** by the end of September 2022.
- **Rental of facilities** – is 53% below target. The year to date outcome was at **R209 thousands** by the end of September. This depends entirely on the need from the community for municipal facilities
- **Interest on investment** – is 49% below target. The municipality is investing funds and earning interest which was at **R1.2 million**.
- **Interest on outstanding debtors** – is 100% below target. We billed late hence the interest was not charged. The municipality has a challenge with delivering the invoices to the residential consumers.
- **Fines** – are 77% below target. The year to date outcomes indicated a total of **R63 thousands** by the end of September.
- **Transfers and subsidies** – the total amount was at **R311.2 million** by the end of September. This includes **R290 million** from the Equitable share and **R20.9 million** for the Entity (related to water, sewer and the subsidy from the Parent). The entity should remove this amount and record under other revenue category.
- **Other revenue** – The year to date outcome indicated a total of **R31 million**. The total is understated by the **R20.9 million** for the Entity as stated above.



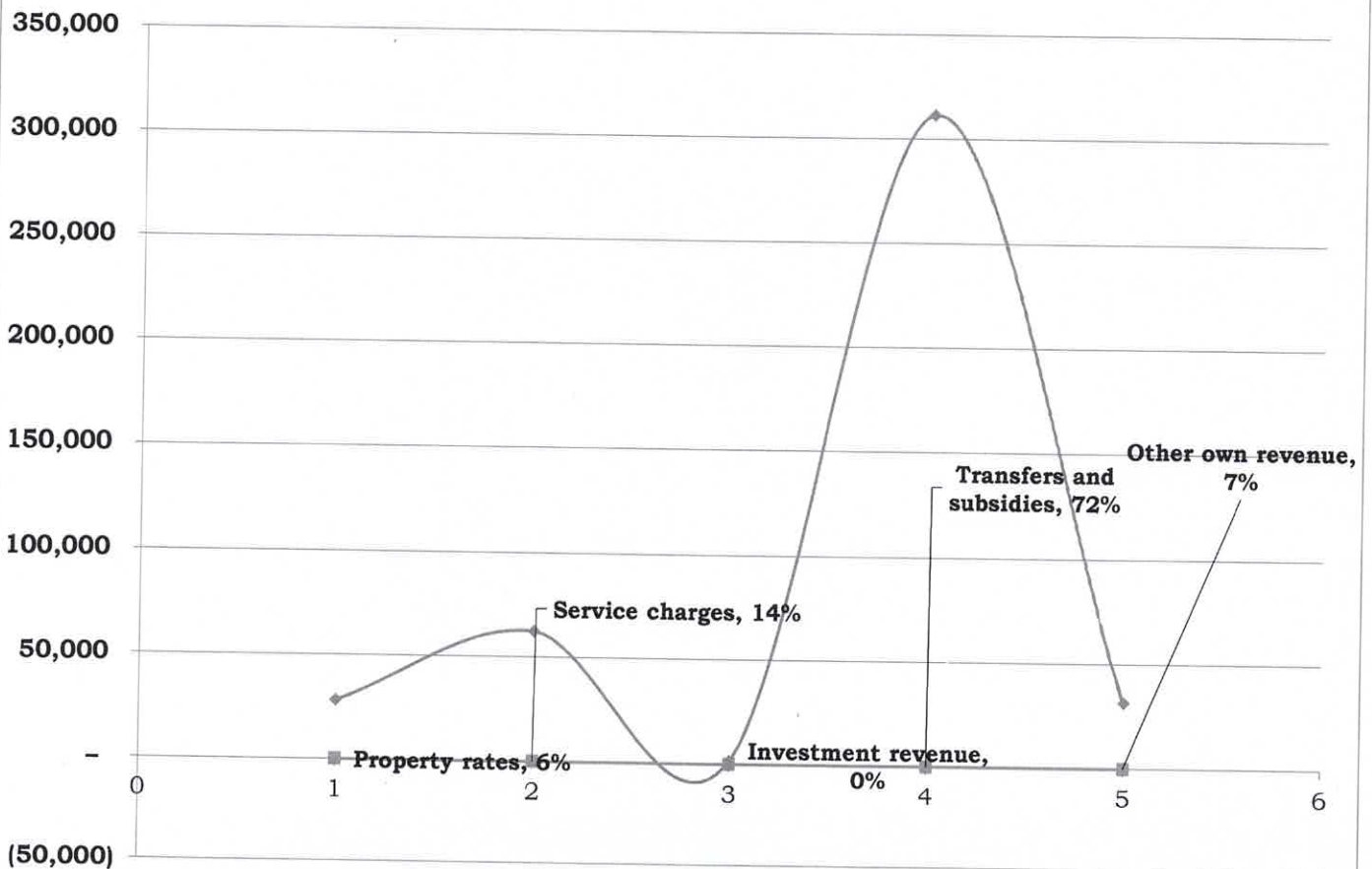
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The chart below indicates the percentage contribution of revenue sources to the total year to date revenue

It can be seen from the table below that **72%** of the total revenue to date came from Grants and subsidies. The second contributor to the municipality comes from services charges, which was at **14%** by the end of **September 2022**.

Description R'000	Year to date performance	%
Property rates	28,021	6%
Service charges	62,292	14%
Investment revenue	1,281	0%
Transfers and subsidies	311,270	72%
Other own revenue	31,304	7%
Total Revenue	434,168	100%

YTD REVENUE PERFORMANCE





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1.1.2 Material variance explanations on Expenditure by Type

FS194 Maluti-a-Phofung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Expenditure By Type										
Employee related costs		667 674	660 113	660 113	58 742	202 294	165 028	37 266	23%	660 113
Remuneration of councillors		28 529	30 608	30 608	2 422	7 638	7 652	(14)	0%	30 608
Debt impairment		4 117	120 000	120 000	-	-	30 000	(30 000)	-100%	120 000
Depreciation & asset impairment		-	111 500	111 500	-	-	27 875	(27 875)	-100%	111 500
Finance charges		(94)	90 150	90 150	79 409	79 417	22 538	56 879	252%	90 150
Bulk purchases - electricity		281 297	506 499	506 499	257 167	257 167	126 625	130 542	103%	506 499
Inventory consumed		89 757	36 862	36 862	1 175	3 603	9 215	(5 613)	-61%	36 862
Contracted services		234 971	223 921	223 921	3 288	6 465	55 980	(49 515)	-88%	223 921
Transfers and subsidies		176 805	174 155	174 155	11 594	11 594	43 539	(31 945)	-73%	174 155
Other expenditure		70 580	127 241	127 241	3 101	8 814	31 810	(22 996)	-72%	127 241
Losses		1	-	-	-	-	-	-		-
Total Expenditure		1 553 639	2 081 050	2 081 050	416 898	576 993	520 263	56 731	11%	2 081 050

- **Employee related costs** – the year to date outcome by end September was **R202.2 million**. This is a consolidated figure, the parent employee related costs for the month amounted to **R47.1 million** including **R6 million** for overtime, the entity's costs were at **R13.9 million** including **R2 million** for overtime. The year to date is **R28million** more due to the duplicates from the Entity side when they were doing the salary interface. The total amount will be reversed with a journal.
- **Remuneration of councillors** – the year to date outcome was **R7.6 million**. This included the allowances and social contributions.
- **Debt impairment** the transactions for this item are recorded at the year end.
- **Depreciation & assets impairment** –The transactions for this item will be recorded at the year end.
- **Finance charges** – The year to date outcome was **R79.4 million**.
- **Bulk purchases - Electricity** – The year to date outcome was at **R257 million**.
- **Inventory consumed** – the year to date outcome is at **R3.6 million**.
- **Contracted services** – the year to date outcome is **R6.4 million**.
- **Transfers and subsidies** – The year to date outcome was at **R11.5 million**.
- **Other expenditure** – the year to date is **R8.8 million**. This category includes amongst others; protective clothing, water and sewerage levies to the entity, advertisements, audit fees).

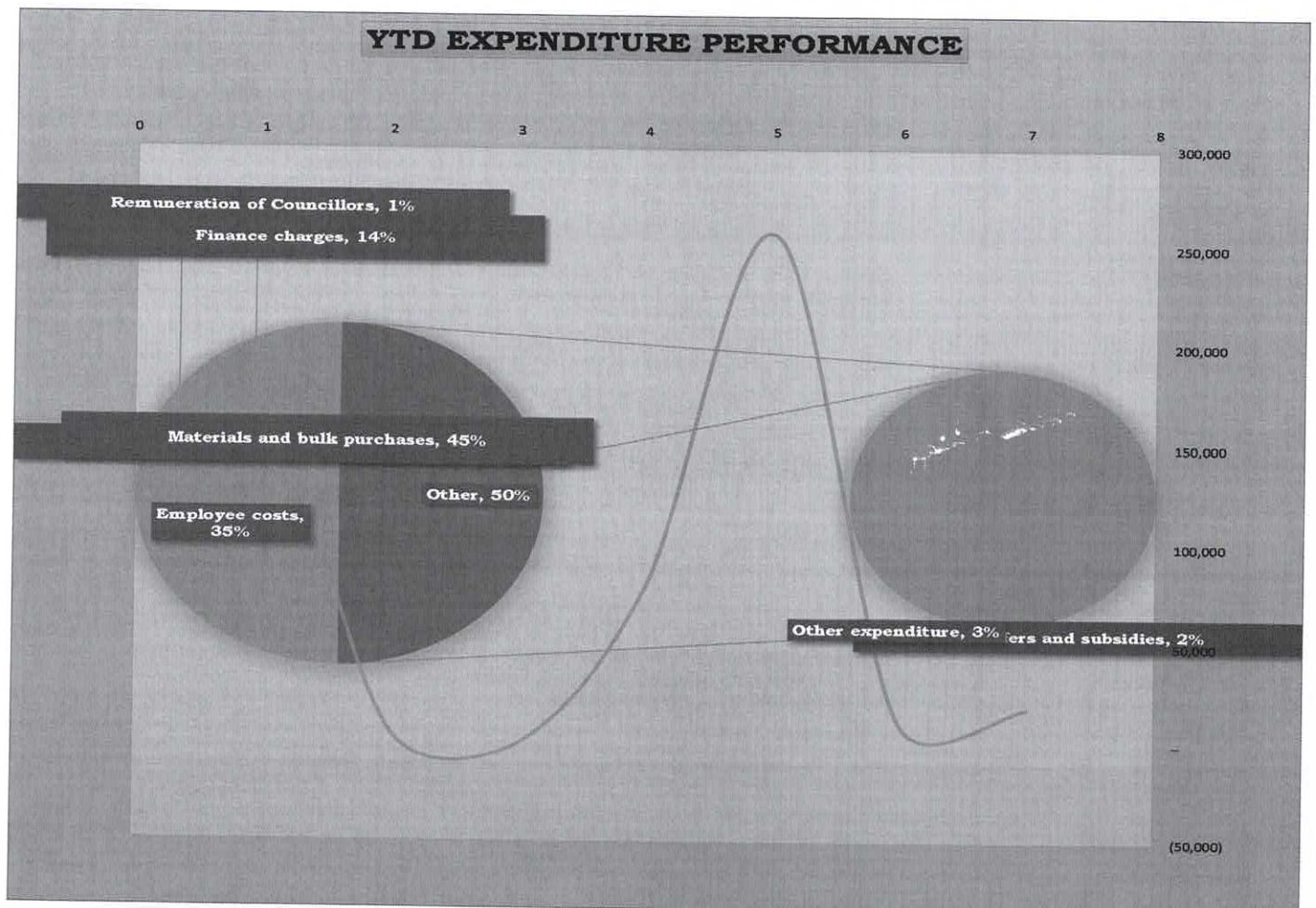


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The chart below indicates the percentage contribution of expenditure types to the total year to date expenditure

The chart shows that to date **45%** of the total year to date expenditure was from materials and bulk purchases. Employee costs are at **35%**.

Description R'000	Year to date performance	%
Employee costs	202,294	35%
Remuneration of Councillors	7,638	1%
Depreciation & asset impairment	–	0%
Finance charges	79,417	14%
Materials and bulk purchases	257,167	45%
Transfers and subsidies	11,594	2%
Other expenditure	18,882	3%
Total Expenditure	576,993	100%





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1.1.3 Allocations and grants received

The total grants received to date amounts to **R358.4 million**.

Description R'000	Budget 2022/23	September Actual	YearTD actual	Balance
RECEIPTS:				
Operating Transfers and Grants				
National Government:				
Equitable Share	744 441	–	290 332	454 109
Expanded Public Works Programme Integrated Grant	6 165	–	1 542	4 623
Local Government Financial Management Grant	3 100	–	3 100	–
Total Operating Transfers and Grants	753 706	–	294 974	458 732
Capital Transfers and Grants				
Integrated National Electrification Programme Grant	32 000	–	8 000	24 000
Municipal Infrastructure Grant	187 049	–	37 928	149 121
Water Services Infrastructure Grant	38 896	–	17 503	21 393
Total Capital Transfers and Grants	257 945	–	63 431	194 514
TOTAL RECEIPTS OF TRANSFERS & GRANTS	1 011 651	–	358 405	653 246

1.1.4 List of capital projects

Capital assets from own funds

The year to date movement amounted to **R279 thousands**.

Description FIXED ASSETS	Adjusted Budget 2022/23	September Actuals	YearTD outcomes	%	Balances
PARENT MUNICIPALITY	44,100,000	84,417	109,882	0%	43,990,118
Machinery & equipment (corporate)	1,000,000	29,200.00	29,200.00	3%	970,800
Computer & equipment	2,000,000	55,217	80,682	4%	1,919,318
Furniture & fittings	1,000,000	–	–	0%	1,000,000
Fleet	15,000,000	–	–	0%	15,000,000
Machinery & equipment (community services)	3,000,000	–	–	0%	3,000,000
Machinery & equipment (public safety)	1,000,000	–	–	0%	1,000,000
Machinery & equipment (security unit)	1,000,000	–	–	0%	1,000,000
Machinery & equipment (sports department)	1,000,000	–	–	0%	1,000,000
Vehicles	1,500,000	–	–	0%	1,500,000
Vehicles (security unit)	2,600,000	–	–	0%	2,600,000
Transformers	15,000,000	–	–	0%	15,000,000
MAP WATER	1,812,000	20,591	169,173	9%	1,642,827
Equipment Other	180,000	20,591	20,591	11%	159,409
Plant And Machinery	540,000	–	–	0%	540,000
Refurbishment Projects	900,000	–	148,582	17%	751,418
Furniture & Fitting	36,000	–	–	0%	36,000
Office Equipment	36,000	–	–	0%	36,000
Computers	120,000	–	–	0%	120,000
TOTAL ASSETS FUNDED BY OWN SOURCE	45,912,000	105,009	279,055	1%	45,632,945



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The capital expenditure from conditional grants

The expenditure for September amounted to **R1.9 million** and the year to date was at **R22.1 million (excluding Vat)**.

Description (Functional classification)	Source of funding	2022/23 MTREF				
		Budget year 2022/23	September Actuals	YTD Actuals	%	Balance
ROADS PROJECTS		30,276,909	32,065	987,302	3%	29,289,607
Monontsha:Construction of footbridge	MIG	6,135,991	-	-	0%	6,135,991
Upgrading of paved road Motebang -Phase 2	MIG	2,514,200	-	-	0%	2,514,200
Intabazwe Ext:3 Paved Roads Phase 3	MIG	10,452,805	32,065	584,141	6%	9,868,664
Namahadi: construction of 5km paved roads Phase 4	MIG	11,173,913	-	403,161	4%	10,770,752
WATER PROJECTS		101,276,271	-	3,899,948	4%	97,376,323
Chris Hani Park: Water Reticulation 500 Stands	MIG	15,577,769	-	2,572,247	17%	13,005,522
Intabazwe ext 3 Water reticulation	MIG	4,106,680	-	-	0%	4,106,680
Thaba Bosiu Water Pipeline	MIG	26,579,206	-	-	0%	26,579,206
Hasethunya water reticulation	MIG	2,731,019	-	-	0%	2,731,019
Upgrading of water pump station	MIG	1,480,664	-	-	0%	1,480,664
Matebeleng: Construction of 3ML Reservoir	MIG	11,904,933	-	1,327,702	11%	10,577,231
Fika Patso purification project	WSIG	38,896,000	-	-	0%	38,896,000
WASTE WATER MANAGEMENT/ SEWERAGE PROJECTS		55,039,081	841,821	10,954,994	20%	44,084,088
Intabazwe Ext. 3: Construction of Waterborne Sewer Network for 1020 erven	MIG	12,572,272	-	1,873,173	15%	10,699,099
Refurbishment of sewer pump stations	MIG	12,437,969	-	-	0%	12,437,969
Namahadi: Construction of sewer reticulation network	MIG	10,028,840	-	-	0%	10,028,840
Qwaqwa: Construction of 2400 VIP Toilets - Phase 13A	MIG	20,000,000	841,821	9,081,821	45%	10,918,180
COMMUNITY FACILITY PROJECTS		21,583,084	1,047,365	6,346,852	29%	15,236,232
Upgrading of Phuthaditjhaba town hall	MIG	21,583,084	1,047,365	6,346,852	29%	15,236,232
SPORTS AND RECREATIONAL FACILITIES		8,417,205	-	-	0%	8,417,205
Upgrading of Platberg stadium Phase 1	MIG	8,417,205	-	-	0%	8,417,205
ELECTRICITY PROJECTS		32,000,000	-	-	0%	32,000,000
Upgrading of E-Ross Substation- Phase 1	DOE	32,000,000	-	-	0%	32,000,000
TOTAL ASSETS FUNDED BY NATIONAL GRANTS		248,592,550	1,921,251	22,189,095	9%	226,403,455



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1.2 IN-YEAR BUDGET STATEMENT TABLES

1.2.1. Table C2 Consolidated financial performance (functional classification)

FS194 Maluti-a-Phofung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M03 September

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		984 351	1 215 351	1 215 351	26 552	371 007	303 838	67 169	22%	1 215 351
Executive and council		—	—	—	—	—	—	—	—	—
Finance and administration		984 351	1 215 351	1 215 351	26 552	371 007	303 838	67 169	22%	1 215 351
Internal audit		—	—	—	—	—	—	—	—	—
Community and public safety		45 193	38 305	38 305	234	788	9 576	(8 788)	-92%	38 305
Community and social services		20 735	24 755	24 755	154	523	6 189	(5 666)	-92%	24 755
Sport and recreation		23 225	9 714	9 714	28	83	2 428	(2 346)	-97%	9 714
Public safety		514	1 429	1 429	22	95	357	(262)	-73%	1 429
Housing		719	2 408	2 408	30	87	502	(515)	-85%	2 408
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services		35 126	40 203	40 203	6	68	10 051	(9 983)	-99%	40 203
Planning and development		402	574	574	6	68	143	(75)	-53%	574
Road transport		34 723	39 629	39 629	—	—	9 907	(9 907)	-100%	39 629
Environmental protection		—	—	—	—	—	—	—	—	—
Trading services		460 507	863 321	863 321	21 817	62 305	215 830	(153 525)	-71%	863 321
Energy sources		116 576	485 465	485 465	6 471	15 461	121 366	(105 905)	-87%	485 465
Water management		155 570	219 358	219 358	8 221	25 369	54 839	(29 470)	-54%	219 358
Waste water management		137 005	104 246	104 246	3 566	10 884	26 061	(15 178)	-58%	104 246
Waste management		51 356	54 253	54 253	3 558	10 591	13 563	(2 972)	-22%	54 253
Other	4	—	—	—	—	—	—	—	—	—
Total Revenue - Functional	2	1 525 176	2 157 180	2 157 180	48 610	434 168	539 295	(105 127)	-19%	2 157 180
Expenditure - Functional										
Governance and administration		567 000	892 655	892 655	38 047	101 504	223 164	(121 660)	-55%	892 655
Executive and council		88 612	128 916	128 916	7 660	23 799	32 229	(8 430)	-26%	128 916
Finance and administration		471 534	756 706	756 706	29 835	76 112	189 176	(113 065)	-60%	756 706
Internal audit		6 854	7 033	7 033	553	1 593	1 758	(165)	-9%	7 033
Community and public safety		202 034	155 772	155 772	10 996	32 984	38 943	(5 959)	-15%	155 772
Community and social services		84 198	25 547	25 547	1 436	4 169	6 387	(2 218)	-35%	25 547
Sport and recreation		46 637	50 244	50 244	3 730	11 477	12 561	(1 084)	-9%	50 244
Public safety		66 427	74 314	74 314	5 475	16 160	18 578	(2 419)	-13%	74 314
Housing		4 774	5 667	5 667	355	1 178	1 417	(239)	-17%	5 667
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services		60 614	85 737	85 737	4 289	13 289	21 434	(8 145)	-38%	85 737
Planning and development		22 511	31 834	31 834	1 678	5 322	7 959	(2 637)	-33%	31 834
Road transport		38 103	53 903	53 903	2 610	7 967	13 476	(5 509)	-41%	53 903
Environmental protection		—	—	—	—	—	—	—	—	—
Trading services		721 765	942 579	942 579	363 424	428 792	235 645	193 147	82%	942 579
Energy sources		490 472	749 700	749 700	343 826	354 819	187 425	167 394	89%	749 700
Water management		66 032	46 558	46 558	5 544	27 922	11 639	16 283	140%	46 558
Waste water management		70 807	44 236	44 236	6 104	27 238	11 059	16 179	146%	44 236
Waste management		94 454	102 086	102 086	7 951	18 813	25 521	(6 708)	-26%	102 086
Other		2 225	4 307	4 307	142	424	1 077	(652)	-61%	4 307
Total Expenditure - Functional	3	1 553 639	2 081 050	2 081 050	416 898	576 993	520 263	56 731	11%	2 081 050
Surplus/ (Deficit) for the year		(28 463)	76 130	76 130	(368 288)	(142 825)	19 032	(161 858)	-850%	76 130



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1.2.2. Table C3 Consolidated financial performance by municipal vote

FS194 Maluti-a-Phofung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) -

Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 01 - Legislative Authority		-	-	-	-	-	-	-		-
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-		-
Vote 03 - Corporate Services		151	600	600	-	-	150	(150)	-100,0%	600
Vote 04 - Financial Services		984 200	1 214 751	1 214 751	26 552	371 007	303 688	67 319	22,2%	1 214 751
Vote 05 - Municipal Infrastructure		378 384	417 155	417 155	15 327	46 787	104 289	(57 502)	-55,1%	417 155
Vote 06 - Community Services		20 524	24 608	24 608	137	450	6 152	(5 702)	-92,7%	24 608
Vote 07 - Public Safety & Transport		514	1 429	1 429	22	95	357	(262)	-73,4%	1 429
Vote 08 - Sports, Arts, Parks, Culture		23 225	9 714	9 714	28	83	2 428	(2 346)	-96,6%	9 714
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		-	-	-	-	-	-	-		-
Vote 10 - Hunan Settlements		1 200	2 885	2 885	67	217	721	(504)	-69,9%	2 885
Vote 11 - ldp, Pms Department		-	-	-	-	-	-	-		-
Vote 12 - Spatial Development, Planning & Traditional Affairs		402	574	574	6	68	143	(75)	-52,5%	574
Vote 13 - Electricity Department		116 576	485 465	485 465	6 471	15 461	121 366	(105 905)	-87,3%	485 465
Vote 14 - Maluti Water		-	-	-	-	-	-	-		-
Vote 15 - Other		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	1 525 176	2 157 180	2 157 180	48 610	434 168	539 295	(105 127)	-19,5%	2 157 180
Expenditure by Vote	1									
Vote 01 - Legislative Authority		52 877	61 448	61 448	4 634	12 775	15 362	(2 587)	-16,8%	61 448
Vote 02 - Office Of The Municipal Manager		21 885	23 887	23 887	1 743	5 066	5 972	(906)	-15,2%	23 887
Vote 03 - Corporate Services		101 267	137 938	137 938	6 013	21 201	34 485	(13 283)	-38,5%	137 938
Vote 04 - Financial Services		308 865	604 807	604 807	19 301	41 324	151 202	(109 878)	-72,7%	604 807
Vote 05 - Municipal Infrastructure		133 812	157 911	157 911	10 582	26 965	39 478	(12 513)	-31,7%	157 911
Vote 06 - Community Services		85 670	24 757	24 757	1 687	4 657	6 189	(1 532)	-24,7%	24 757
Vote 07 - Public Safety & Transport		122 264	106 205	106 205	10 070	30 298	26 551	3 746	14,1%	106 205
Vote 08 - Sports, Arts, Parks, Culture		46 637	50 846	50 846	3 730	11 477	12 712	(1 234)	-9,7%	50 846
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		10 840	20 513	20 513	754	2 292	5 128	(2 837)	-55,3%	20 513
Vote 10 - Hunan Settlements		16 156	15 474	15 474	544	1 815	3 869	(2 054)	-53,1%	15 474
Vote 11 - ldp, Pms Department		2 922	2 926	2 926	219	822	731	90	12,3%	2 926
Vote 12 - Spatial Development, Planning & Traditional Affairs		10 975	13 311	13 311	848	2 633	3 328	(695)	-20,9%	13 311
Vote 13 - Electricity Department		489 211	749 700	749 700	343 826	354 722	187 425	167 297	89,3%	749 700
Vote 14 - Maluti Water		150 258	111 327	111 327	12 949	60 947	27 832	33 115	119,0%	111 327
Vote 15 - Other		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	1 553 639	2 081 050	2 081 050	416 898	576 993	520 263	56 731	10,9%	2 081 050
Surplus/ (Deficit) for the year	2	(28 463)	76 130	76 130	(368 288)	(142 825)	19 032	(161 858)	-850,4%	76 130



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1.2.3. Table C4 Consolidated financial performance (revenue and expenditure)

FS194 Maluti-a-Phofung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Consolidated Monthly Budget Statement - Financial Performance (Revenue and Expenditure) - M03 September										
Description	Ref	2021/22	Budget Year 2022/23							
		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		113 846	111 979	111 979	9 327	28 021	27 995	26	0%	111 979
Service charges - electricity revenue		64 290	446 336	446 336	6 465	15 448	111 584	(96 136)	-86%	446 336
Service charges - water revenue		101 905	209 623	209 623	8 221	25 369	52 406	(27 037)	-52%	209 623
Service charges - sanitation revenue		43 367	44 186	44 186	3 566	10 884	11 047	(163)	-1%	44 186
Service charges - refuse revenue		42 067	43 804	43 804	3 558	10 591	10 951	(360)	-3%	43 804
Rental of facilities and equipment		1 116	1 781	1 781	62	209	445	(236)	-53%	1 781
Interest earned - external investments		592	10 100	10 100	698	1 281	2 525	(1 244)	-49%	10 100
Interest earned - outstanding debtors		26 238	41 358	41 358	-	(5)	10 339	(10 344)	-100%	41 358
Dividends received								-		
Fines, penalties and forfeits		322	1 102	1 102	12	63	276	(213)	-77%	1 102
Licences and permits								-		
Agency services								-		
Transfers and subsidies		767 794	754 206	754 206	2 122	311 270	188 552	122 719	65%	754 206
Other revenue		107 392	234 760	234 760	14 578	31 036	58 690	(27 654)	-47%	234 760
Gains		8	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		1 268 936	1 899 235	1 899 235	48 610	434 168	474 809	(40 641)	-9%	1 899 235
Expenditure By Type										
Employee related costs		667 674	660 113	660 113	58 742	202 294	165 028	37 266	23%	660 113
Remuneration of councillors		28 529	30 608	30 608	2 422	7 638	7 652	(14)	0%	30 608
Debt impairment		4 117	120 000	120 000	-	-	30 000	(30 000)	-100%	120 000
Depreciation & asset impairment		-	111 500	111 500	-	-	27 875	(27 875)	-100%	111 500
Finance charges		(94)	90 150	90 150	79 409	79 417	22 538	56 879	252%	90 150
Bulk purchases - electricity		281 297	506 499	506 499	257 167	257 167	126 625	130 542	103%	506 499
Inventory consumed		89 757	36 862	36 862	1 175	3 603	9 215	(5 613)	-61%	36 862
Contracted services		234 971	223 921	223 921	3 288	6 465	55 980	(49 515)	-88%	223 921
Transfers and subsidies		176 805	174 155	174 155	11 594	11 594	43 539	(31 945)	-73%	174 155
Other expenditure		70 580	127 241	127 241	3 101	8 814	31 810	(22 996)	-72%	127 241
Losses		1	-	-	-	-	-	-		-
Total Expenditure		1 553 639	2 081 050	2 081 050	416 898	576 993	520 263	56 731	11%	2 081 050
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(284 702)	(181 815)	(181 815)	(368 288)	(142 825)	(45 454)	(97 371)	0	(181 815)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		256 240	257 945	257 945	-	-	64 486	(64 486)	(0)	257 945
Transfers and subsidies - capital (in-kind - all)								-		
Surplus/(Deficit) after capital transfers & contributions		(28 463)	76 130	76 130	(368 288)	(142 825)	19 032			76 130
Taxation								-		
Surplus/(Deficit) after taxation		(28 463)	76 130	76 130	(368 288)	(142 825)	19 032			76 130
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(28 463)	76 130	76 130	(368 288)	(142 825)	19 032			76 130
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(28 463)	76 130	76 130	(368 288)	(142 825)	19 032			76 130



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1.2.4. Table C5 Consolidated capital expenditure

FS194 Maluti-a-Phofung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M03 September

Vote Description	Ref	2021/22	Budget Year 2022/23							
		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 01 - Legislative Authority		-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 04 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 05 - Municipal Infrastructure		-	-	-	-	-	-	-	-	-
Vote 06 - Community Services		-	-	-	-	-	-	-	-	-
Vote 07 - Public Safety & Transport		-	-	-	-	-	-	-	-	-
Vote 08 - Sports, Arts, Parks, Culture		-	-	-	-	-	-	-	-	-
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		-	-	-	-	-	-	-	-	-
Vote 10 - Hunan Settlements		-	-	-	-	-	-	-	-	-
Vote 11 - ldp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		-	-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		-	-	-	-	-	-	-	-	-
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 01 - Legislative Authority		-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		1 106	3 000	3 000	84	110	750	(640)	-85%	3 000
Vote 04 - Financial Services		585	1 000	1 000	-	-	250	(250)	-100%	1 000
Vote 05 - Municipal Infrastructure		138 036	201 592	201 592	874	15 842	50 398	(34 556)	-69%	201 592
Vote 06 - Community Services		9 954	24 583	24 583	1 047	6 347	6 146	201	3%	24 583
Vote 07 - Public Safety & Transport		1 962	6 100	6 100	-	-	1 525	(1 525)	-100%	6 100
Vote 08 - Sports, Arts, Parks, Culture		14 574	9 417	9 417	-	-	2 354	(2 354)	-100%	9 417
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		-	-	-	-	-	-	-	-	-
Vote 10 - Hunan Settlements		-	-	-	-	-	-	-	-	-
Vote 11 - ldp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		-	-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		52 521	47 000	47 000	-	-	11 750	(11 750)	-100%	47 000
Vote 14 - Maluti Water		1 036	1 812	1 812	21	169	453	(284)	-63%	1 812
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	219 774	294 505	294 505	2 026	22 468	73 626	(51 158)	-69%	294 505
Total Capital Expenditure		219 774	294 505	294 505	2 026	22 468	73 626	(51 158)	-69%	294 505
Capital Expenditure - Functional Classification										
Governance and administration		2 727	9 412	9 412	105	279	2 353	(2 074)	-88%	9 412
Executive and council		1 036	1 812	1 812	21	169	453	(284)	-63%	1 812
Finance and administration		1 691	7 600	7 600	84	110	1 900	(1 790)	-94%	7 600
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		26 490	36 500	36 500	1 047	6 347	9 125	(2 778)	-30%	36 500
Community and social services		9 954	25 583	25 583	1 047	6 347	6 396	(49)	-1%	25 583
Sport and recreation		14 574	9 417	9 417	-	-	2 354	(2 354)	-100%	9 417
Public safety		1 962	1 500	1 500	-	-	375	(375)	-100%	1 500
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		12 369	45 277	45 277	32	987	11 319	(10 332)	-91%	45 277
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		12 369	45 277	45 277	32	987	11 319	(10 332)	-91%	45 277
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		178 188	203 315	203 315	842	14 855	50 829	(35 974)	-71%	203 315
Energy sources		52 521	47 000	47 000	-	-	11 750	(11 750)	-100%	47 000
Water management		52 596	101 276	101 276	-	3 900	25 319	(21 419)	-85%	101 276
Waste water management		73 071	55 039	55 039	842	10 955	13 760	(2 805)	-20%	55 039
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	219 774	294 505	294 505	2 026	22 468	73 626	(51 158)	-69%	294 505
Funded by:										
National Government		200 320	248 593	248 593	1 921	22 189	62 148	(39 959)	-64%	248 593
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		200 320	248 593	248 593	1 921	22 189	62 148	(39 959)	-64%	248 593
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds		19 454	45 912	45 912	105	279	11 478	(11 199)	-98%	45 912
Total Capital Funding		219 774	294 505	294 505	2 026	22 468	73 626	(51 158)	-69%	294 505



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1.2.5. Table C6 Consolidated Financial Position

FS194 Maluti-a-Phofung - Table C6 Consolidated Monthly Budget Statement - Financial Position - M03

Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		60 804	(538 223)	(538 223)	506 850	(538 223)
Call investment deposits		22 976	9 022	9 022	1 281	9 022
Consumer debtors		1 626 060	2 018 200	2 018 200	55 759	2 018 200
Other debtors		1 147 411	367 174	367 174	52 350	367 174
Current portion of long-term receivables		144	–	–	–	–
Inventory		5 740	(198)	(198)	(329)	(198)
Total current assets		2 863 135	1 855 975	1 855 975	615 911	1 855 975
Non current assets						
Long-term receivables		(144)	–	–	–	–
Investments						
Investment property		53 717	–	–	–	–
Investments in Associate						
Property, plant and equipment		3 911 393	7 792 365	7 792 365	22 468	7 792 365
Biological						
Intangible		233	–	–	–	–
Other non-current assets						
Total non current assets		3 965 200	7 792 365	7 792 365	22 468	7 792 365
TOTAL ASSETS		6 828 335	9 648 340	9 648 340	638 379	9 648 340
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		(18 216)	–	–	–	–
Consumer deposits		25 978	295	295	74	295
Trade and other payables		8 737 259	5 668 665	5 668 665	842 626	5 668 665
Provisions		667 656	–	–	–	–
Total current liabilities		9 412 677	5 668 960	5 668 960	842 700	5 668 960
Non current liabilities						
Borrowing		10 166	–	–	–	–
Provisions		–	–	–	–	–
Total non current liabilities		10 166	–	–	–	–
TOTAL LIABILITIES		9 422 843	5 668 960	5 668 960	842 700	5 668 960
NET ASSETS	2	(2 594 508)	3 979 380	3 979 380	(204 321)	3 979 380
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		(3 247 857)	2 858 682	2 858 682	(454 948)	2 858 682
Reserves		(212 934)	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	(3 460 791)	2 858 682	2 858 682	(454 948)	2 858 682



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1.2.6. Table C7 Consolidated Cash flow statement

The bank vote on the system is not set to break down the actual payments per type of expenditure and type of revenue. The information reflected below is not a true indication of what the bank movements are. The reporting schedules are locked for editing.

FS194 Maluti-a-Phofung - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M03 September

Description	Ref	2021/22	Budget Year 2022/23							
		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		-	138 133	138 133	2 094	10 465	34 533	(24 068)	-70%	138 133
Service charges		-	404 913	404 913	8 165	30 357	101 228	(70 872)	-70%	404 913
Other revenue		-	50 829	50 829	(13 855)	(72 489)	12 707	(85 197)	-670%	50 829
Transfers and Subsidies - Operational		-	753 706	753 706	-	294 974	188 426	106 548	57%	753 706
Transfers and Subsidies - Capital		-	257 945	257 945	-	63 431	64 486	(1 055)	-2%	257 945
Interest		-	10 100	10 100	-	-	2 525	(2 525)	-100%	10 100
Dividends								-		
Payments										
Suppliers and employees		-	(1 551 983)	(1 551 983)	20 515	120 199	(387 996)	(508 195)	131%	(1 551 983)
Finance charges								-		
Transfers and Grants								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	63 643	63 643	16 919	446 936	15 911	(431 026)	-2709%	63 643
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables		-	144	-	-	-	-	-		-
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		-	(294 505)	(294 505)	(2 026)	(22 468)	(73 626)	(51 158)	69%	(294 505)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(294 360)	(294 505)	(2 026)	(22 468)	(73 626)	(51 158)	69%	(294 505)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits		-	295	-	9	74	74	0	0%	295
Payments										
Repayment of borrowing								-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	295	-	9	74	74	(0)	0%	295
NET INCREASE/ (DECREASE) IN CASH HELD		-	(230 422)	(230 862)	14 902	424 542	(57 642)			(230 566)
Cash/cash equivalents at beginning:		(107 837)	-	-	(44 552)	552 684	-			552 684
Cash/cash equivalents at month/year end:		(107 837)	(230 422)	(230 862)		977 226	(57 642)			322 117



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PART 2 - SUPPORTING DOCUMENTATION

2.1. SUPPORTING TABLES

2.1.1. Debtors Age Analysis

- The total debt book amounted to **R2.2 billion** by the end of **September 2022**.
- This total does not include the credited amounts or journals done.
- The table indicates that the largest debt is from the Water source with a total of **R635.9 million**.
- The largest debt by customer group is from Households with a total of **1.2 billion**.

FS194 Maluti-a-Phofung - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description	NT Code	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 By Income Source										
Water	1200	10 531	10 687	12 567	14 319	9 140	12 181	65 480	501 073	635 979
Electricity	1300	7 121	4 732	5 320	4 954	4 282	3 607	22 127	259 592	311 734
Property Rates	1400	8 736	8 230	7 844	7 652	11 680	7 296	41 953	467 987	561 376
Waste Water Management	1500	3 960	4 284	3 874	3 886	3 817	3 806	22 493	199 898	246 018
Waste Management	1600	3 899	3 864	3 831	3 663	3 637	3 628	21 346	200 229	244 097
Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	11	3	18	10	5 552	6	21 133	188 570	215 303
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-
Other	1900	99	94	89	85	85	122	911	30 080	31 565
Total By Income Source	2000	34 357	31 894	33 543	34 569	38 192	30 647	195 443	1 847 428	2 246 073
Debtors Age Analysis By Customer Group										
Organs of State	2200	8 563	7 750	8 408	8 981	7 340	8 559	41 151	360 454	451 206
Commercial	2300	8 535	6 725	6 234	6 204	7 321	5 052	38 500	432 048	510 619
Households	2400	17 258	17 419	18 900	19 384	23 532	17 036	115 792	1 054 927	1 284 248
Other	2500	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	34 357	31 894	33 543	34 569	38 192	30 647	195 443	1 847 428	2 246 073



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2.1.2.Creditors Age Analysis

The total creditors amounted to **R7 billion** by the end of **September 2022**.

FS194 Maluti-a-Phofung - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description	NT Code	Budget Year 2021/22								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	103 244	149 809	122 095	-	-	-	-	6 688 861	7 064 009
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	3 712	728	363	6 604	11 408	-	-	-	22 815
Auditor General	0800	-	-	-	98	-	-	-	-	98
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	106 956	150 538	122 457	6 703	11 408	-	-	6 688 861	7 086 923

2.1.3.Investments Portfolio Analysis

- The closing balances by the end of September **2022** amounted to **R54 million**.

FS194 Maluti-a-Phofung - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

Investments by maturity Name of institution & investment ID R thousands	Period of Investment	Type of Investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Municipality							
Sanlam- 5926	Yrs	Money market	393 131	163 823	-	-	556 954
Sanlam - Money Market-50189057	Yrs	Money market	2 299 584	-	-	-	2 299 584
Sanlam- 11690236x2	Yrs	Money market	393 511	47 314	-	-	346 197
FNB 62212896346	Months	Call account	984 025	4 034	600 048	92 644	480 655
ABSA 9358605812	Months	Investment	19 281	101	-	-	19 382
SBSA 40823938	Months	Investment	50 000 000	595 000	50 595 000	-	-
SBSA 34 852 640 7	Months	Investment	141	-	-	-	141
FNB 62756806661	Months	Investment	14 272 297	15 607	14 000 000	-	287 904
NEDBANK 03/7881162791	Months	Investment	50 019 977	93	-	-	50 020 069
Municipality sub-total			118 381 947	731 343	65 195 048	92 644	54 010 886
Entities							
			-	-	-	-	-
Entities sub-total			-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST			118 381 947	731 343	65 195 048	92 644	54 010 886



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2.1.4.Councillors and Board Member Allowances and Employee Benefits

- The total employee costs in September for the Parent municipality including councillors amounted to **R47.1 million** and the year to date was at **R138.7 million**.

FS194 Maluti-a-Phofung - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		19 505	24 790	24 790	2 026	6 454	6 197	256	4%	24 790
Pension and UIF Contributions		119	134	134	11	32	34	(2)	-5%	134
Medical Aid Contributions		75	113	113	4	13	28	(15)	-54%	113
Motor Vehicle Allowance										
Cellphone Allowance		7 378	3 196	3 196	238	735	799	(64)	-8%	3 196
Housing Allowances										
Other benefits and allowances		1 453	2 376	2 376	143	405	594	(189)	-32%	2 376
Sub Total - Councillors		28 529	30 608	30 608	2 422	7 638	7 652	(14)	0%	30 608
% increase	4		7,3%	7,3%						7,3%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		4 981	7 502	7 502	564	1 338	1 876	(538)	-29%	7 502
Pension and UIF Contributions		523	543	543	45	131	136	(4)	-3%	543
Medical Aid Contributions		99	131	131	10	29	33	(3)	-11%	131
Overtime										
Performance Bonus										
Motor Vehicle Allowance		758	1 035	1 035	62	159	259	(100)	-39%	1 035
Cellphone Allowance		72	122	122	17	35	30	4	14%	122
Housing Allowances										
Other benefits and allowances		-	0	0	-	-	0	(0)	-100%	0
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards										
Post-retirement benefit obligations	2									
Sub Total - Senior Managers of Municipality		6 433	9 333	9 333	697	1 692	2 333	(641)	-27%	9 333
% increase	4		45,1%	45,1%						45,1%
Other Municipal Staff										
Basic Salaries and Wages		312 134	317 645	317 645	27 909	80 200	79 411	788	1%	317 645
Pension and UIF Contributions		48 532	51 317	51 317	4 360	13 045	12 829	216	2%	51 317
Medical Aid Contributions		22 108	22 653	22 653	1 808	5 610	5 663	(53)	-1%	22 653
Overtime		63 620	44 424	44 424	6 380	19 557	11 106	8 451	76%	44 424
Performance Bonus		22 639	24 377	24 377	1 493	4 890	6 094	(1 205)	-20%	24 377
Motor Vehicle Allowance		12 567	12 913	12 913	1 120	3 390	3 228	162	5%	12 913
Cellphone Allowance		802	826	826	90	275	207	68	33%	826
Housing Allowances		1 485	1 595	1 595	122	356	399	(43)	-11%	1 595
Other benefits and allowances		5 238	5 679	5 679	544	1 572	1 420	152	11%	5 679
Payments in lieu of leave		2 119	2 530	2 530	61	113	632	(520)	-82%	2 530
Long service awards		3 720	6 820	6 820	95	406	1 705	(1 299)	-76%	6 820
Post-retirement benefit obligations	2	(398)	-	-	80	2	-	2	#DIV/0!	-
Sub Total - Other Municipal Staff		494 566	490 781	490 781	44 060	129 414	122 695	6 719	5%	490 781
% increase	4		-0,8%	-0,8%						-0,8%
Total Parent Municipality		529 529	530 722	530 722	47 179	138 745	132 680	6 064	5%	530 722



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- The September total employee costs for the Entity amounted to **R13.9 million** and the year to date amounted to **R71.1 million**.
- The September **consolidated** total employee costs amounted to **R61.1 million** and the year to date was at **R209.9 million** (including councillors).

FS194 Maluti-a-Phofung - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September										
Summary of Employee and Councillor remuneration	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
			0,2%	0,2%						0,2%
Senior Managers of Entities										
Basic Salaries and Wages		80	15 434	15 434	–	–	3 858	(3 858)	-100%	15 434
Pension and UIF Contributions		129	3 572	3 572	13	58	893	(835)	-93%	3 572
Medical Aid Contributions		–	816	816	–	–	204	(204)	-100%	816
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	3 401	3 401	–	–	850	(850)	-100%	3 401
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		–	689	689	–	–	172	(172)	-100%	689
Other benefits and allowances		246	1 576	1 576	23	109	394	(285)	-72%	1 576
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	116	116	–	–	29	(29)	-100%	116
Post-retirement benefit obligations	2									
Sub Total - Senior Managers of Entities		455	25 605	25 605	36	167	6 401	(6 234)	-97%	25 605
% increase	4		5531,1%	5531,1%						5531,1%
Other Staff of Entities										
Basic Salaries and Wages		83 586	75 318	75 318	7 418	37 688	18 830	18 858	100%	75 318
Pension and UIF Contributions		8 401	14 783	14 783	596	3 024	3 696	(672)	-18%	14 783
Medical Aid Contributions		8 953	7 079	7 079	698	3 512	1 770	1 742	98%	7 079
Overtime		25 799	972	972	2 048	10 193	243	9 951	4097%	972
Performance Bonus		5 408	12 185	12 185	270	2 213	3 046	(833)	-27%	12 185
Motor Vehicle Allowance		13 585	11 028	11 028	1 130	5 690	2 757	2 933	106%	11 028
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		2 330	3 151	3 151	184	922	788	134	17%	3 151
Other benefits and allowances		14 876	8 807	8 807	1 384	7 147	2 202	4 946	225%	8 807
Payments in lieu of leave		1 462	–	–	172	236	–	236	#DIV/0!	–
Long service awards		731	1 072	1 072	49	49	268	(219)	-82%	1 072
Post-retirement benefit obligations		1 090	–	–	–	346	–	346	#DIV/0!	–
Sub Total - Other Staff of Entities		166 220	134 394	134 394	13 949	71 021	33 599	37 422	111%	134 394
% increase	4		-19,1%	-19,1%						-19,1%
Total Municipal Entities		166 674	160 000	160 000	13 985	71 188	40 000	31 188	78%	160 000
TOTAL SALARY, ALLOWANCES & BENEFITS		696 203	690 722	690 722	61 164	209 933	172 680	37 252	22%	690 722
% increase	4		-0,8%	-0,8%						-0,8%
TOTAL MANAGERS AND STAFF		667 674	660 113	660 113	58 742	202 294	165 028	37 266	23%	660 113



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2.2. PARENT MUNICIPALITY FINANCIAL PERFORMANCE

The total revenue for the parent municipality amounted to **R32.1 million**

The total expenditure amounted to **R400 million**.

FS194 Maluti-a-Phofung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Table 64 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September										
Description	Ref	2021/22	Budget Year 2022/23							
		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		113 846	111 979	111 979	9 327	28 021	27 995	26	0%	111 979
Service charges - electricity revenue		64 290	446 336	446 336	6 465	15 448	111 584	(96 136)	-86%	446 336
Service charges - water revenue		101 905	209 623	209 623	8 221	25 369	52 406	(27 037)	-52%	209 623
Service charges - sanitation revenue		43 367	44 186	44 186	3 566	10 884	11 047	(163)	-1%	44 186
Service charges - refuse revenue		42 067	43 804	43 804	3 558	10 591	10 951	(360)	-3%	43 804
Rental of facilities and equipment		1 116	1 781	1 781	62	209	445	(236)	-53%	1 781
Interest earned - external investments		592	10 000	10 000	698	1 281	2 500	(1 219)	-49%	10 000
Interest earned - outstanding debtors		26 238	41 358	41 358	-	(5)	10 339	(10 344)	-100%	41 358
Dividends received								-		
Fines, penalties and forfeits		322	1 102	1 102	12	63	276	(213)	-77%	1 102
Licences and permits								-		
Agency services								-		
Transfers and subsidies		642 855	754 206	754 206	-	290 332	188 552	101 781	54%	754 206
Other revenue		34 071	38 860	38 860	227	818	9 715	(8 897)	-92%	38 860
Gains		8	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		1 070 677	1 703 235	1 703 235	32 137	383 011	425 809	(42 797)	-10%	1 703 235
Expenditure By Type										
Employee related costs		500 999	500 113	500 113	44 757	131 106	125 028	6 078	5%	500 113
Remuneration of councillors		28 529	30 608	30 608	2 422	7 638	7 652	(14)	0%	30 608
Debt impairment		4 117	120 000	120 000	-	-	30 000	(30 000)	-100%	120 000
Depreciation & asset impairment		-	110 000	110 000	-	-	27 500	(27 500)	-100%	110 000
Finance charges		(94)	90 150	90 150	79 409	79 417	22 538	56 879	252%	90 150
Bulk purchases - electricity		281 294	506 499	506 499	257 167	257 167	126 625	130 542	103%	506 499
Inventory consumed		81 302	25 596	25 596	471	1 099	6 399	(5 299)	-83%	25 596
Contracted services		226 786	215 831	215 831	2 831	4 675	53 958	(49 283)	-91%	215 831
Transfers and subsidies		176 805	174 155	174 155	11 594	11 594	43 539	(31 945)	-73%	174 155
Other expenditure		51 269	113 910	113 910	1 553	3 979	28 478	(24 499)	-86%	113 910
Losses		1	-	-	-	-	-	-		-
Total Expenditure		1 351 010	1 886 862	1 886 862	400 204	496 676	471 716	24 960	5%	1 886 862
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(280 333)	(183 627)	(183 627)	(368 066)	(113 664)	(45 907)	(67 757)	0	(183 627)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		256 240	257 945	257 945	-	-	64 486	(64 486)	(0)	257 945
Transfers and subsidies - capital (in-kind - all)								-		
Surplus/(Deficit) after capital transfers & contributions		(24 093)	74 318	74 318	(368 066)	(113 664)	18 579			74 318
Taxation								-		
Surplus/(Deficit) after taxation		(24 093)	74 318	74 318	(368 066)	(113 664)	18 579			74 318
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(24 093)	74 318	74 318	(368 066)	(113 664)	18 579			74 318
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(24 093)	74 318	74 318	(368 066)	(113 664)	18 579			74 318



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2.3. MUNICIPAL ENTITY FINANCIAL PERFORMANCE

The total revenue for September was **R16.4 million** and the year to date was **R51.1 million**. The entity has incorrectly captured the transactions under the subsidy category. A journal must be performed to move **R20.9 million** and record under to other revenue category. The total expenditure for September was **R16.6 million** and the year to date amounted to **R80.3 million**.

Maluti Water (Pty) Ltd - Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	Ref	2020/21	Current 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 By Source	1									
Property rates								-		
Service charges - electricity revenue								-		
Service charges - water revenue								-		
Service charges - sanitation revenue								-		
Service charges - refuse revenue								-		
Rental of facilities and equipment								-		
Interest earned - external investments		-	100	100	-	-	25	(25)	-100,0%	100
Interest earned - outstanding debtors								-		
Dividends received								-		
Fines, penalties and forfeits								-		
Licences and permits								-		
Agency services								-		
Transfers and subsidies		124 939	-	-	2 122	20 938	-	20 938	#DIV/0!	-
Other revenue		73 321	195 900	195 900	14 351	30 218	48 975	(18 757)	-38,3%	195 900
Gains		-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		198 260	196 000	196 000	16 473	51 156	49 000	2 156	4,4%	196 000
Expenditure By Type										
Employee related costs		166 674	160 000	160 000	13 985	71 188	40 000	31 188	78,0%	160 000
Remuneration of Directors								-		
Debt impairment		-	-	-	-	-	-	-		-
Depreciation & asset impairment		-	1 500	1 500	-	-	375	(375)	-100,0%	1 500
Finance charges		-	-	-	-	-	-	-		-
Bulk purchases - electricity	2	3	-	-	-	-	-	-		-
Inventory consumed		8 455	11 266	11 266	704	2 503	2 816	(313)	-11,1%	11 266
Contracted services		8 185	8 091	8 091	458	1 791	2 023	(232)	-11,5%	8 091
Transfers and subsidies								-		
Other expenditure		19 310	13 331	13 331	1 547	4 835	3 333	1 503	45,1%	13 331
Losses		-	-	-	-	-	-	-		-
Total Expenditure	3	202 629	194 188	194 188	16 694	80 317	48 547	31 770	65,4%	194 188
Surplus/(Deficit)		(4 369)	1 812	1 812	(222)	(29 161)	453	(29 614)	-6537,2%	1 812
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)								-		
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) before taxation		(4 369)	1 812	1 812	(222)	(29 161)	453	(29 614)	-6537,2%	1 812
Taxation								-		
Surplus/(Deficit) for the year		(4 369)	1 812	1 812	(222)	(29 161)	453	(29 614)		1 812
References										
1. Revenue includes sales of: (insert description)										
2. Bulk purchases - electricity										
2. Bulk purchases - water										
3. Expenditure includes repairs & maintenance of:										



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2.4. MUNICIPAL MANAGER'S QUALITY CERTIFICATION

I Sam Makhubu of Maluti - A - Phofung Municipality, hereby certify that -

(mark as appropriate)

☒

the monthly budget statement

☐

quarterly report on the implementation of the budget and financial state affairs of the municipality

☐

mid-year budget and performance assessment

for the month of **September 2022** has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print name: SAM MAKHUBU

Municipal Manager of: MALUTI - A - PHOFUNG MUNICIPALITY (FS194)

Signature: [Signature]

Date: 19/10/2022