



Local Municipality • Mmasepala wa seLihagae • Plaaslike Munisipaliteit

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

1. PURPOSE

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



- 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 November report is the **14th December 2022**

- Please note that the report was delayed due to the following:
 - The month of November was closed late on the 12th December 2022 due to the following:
 - The Payroll Unit was receiving errors when doing the interface to e-Venus which they only managed to complete in the afternoon on the 12th November 2022. The load shedding is also a contributing factor to late closure of November.
 - The report that is used to populate the regulated C- Schedules was ran and emailed to BCX on the 12th December 2022 and received on the 13th December 2022. The municipality still does not have TRU which enables the Budget office to populate the Schedules.



9. FINANCIAL IMPLICATIONS

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

- The total actual operational revenue for the month amounted to **R81.3 million**.
- The total actual operational expenditure for the month amounted to **R163.7 million**.
- The total actual capital expenditure for the month amounted to **R25.3 million**.
- The total debtor's book by the end of **November 2022** amounted to **R2.2 billion** as indicated on **page 18** of the report.
- The creditors balance by the end of **November 2022** amounted to **R7.2 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 **November 2022**.

- Parent municipal staff including Councillors was **1 291**.
- MAP Water (SOC) Ltd was **285**.

11. COMMENTS FROM OTHER DIRECTORS

The report will be circulated to all directorates.

The MFMA s87 report was not received from the Entity, only the F-Schedule as populated from TRU is attached.

12. RECOMMENDATION

It is recommended

- That the MFMA section 71 report for the month ending **30 November 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

.....
2022-12-22
DATE

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

.....
22/12/2022
DATE



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

PART 1 IN-YEAR REPORT

1.1 EXECUTIVE SUMMARY

The year to date total revenue amounted to **R572 million**, the year to date operating expenditure amounted to **R855.2 million**.

Table C1 Consolidated Monthly Budget Statement Summary

FS194 Maluti-a-Phofung - Table C1 Consolidated Monthly Budget Statement Summary - M05 November

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	9 717	47 065	46 658	407	1%	111 979
Service charges	324 448	743 950	743 950	55 503	135 958	309 979	(174 021)	-56%	743 950
Investment revenue	11 332	10 100	10 100	62	1 514	4 208	(2 694)	-64%	10 100
Transfers and subsidies	694 190	754 206	754 206	–	314 136	314 253	(116)	-0%	754 206
Other own revenue	134 466	279 001	279 001	16 079	73 709	116 250	(42 541)	-37%	279 001
Total Revenue (excluding capital transfers and contributions)	1 278 282	1 899 235	1 899 235	81 361	572 382	791 348	(218 966)	-28%	1 899 235
Employee costs	667 674	660 113	660 113	63 566	292 275	275 047	17 228	6%	660 113
Remuneration of Councillors	28 529	30 608	30 608	2 431	12 970	12 753	217	2%	30 608
Depreciation & asset impairment	182 718	111 500	111 500	–	–	46 458	(46 458)	-100%	111 500
Finance charges	54 645	90 150	90 150	1	79 454	37 563	41 891	112%	90 150
Inventory consumed and bulk purchases	964 663	543 361	543 361	53 138	373 693	226 400	147 293	65%	543 361
Transfers and subsidies	176 805	174 155	174 155	14 827	38 016	72 565	(34 549)	-48%	174 155
Other expenditure	238 249	471 163	471 163	29 785	58 866	196 318	(137 451)	-70%	471 163
Total Expenditure	2 313 283	2 081 050	2 081 050	163 749	855 274	867 104	(11 830)	-1%	2 081 050
Surplus/(Deficit)	(1 035 002)	(181 815)	(181 815)	(82 387)	(282 892)	(75 756)	(207 136)	273%	(181 815)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	267 054	257 945	257 945	–	#####	107 477	###	1844%	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	(767 948)	76 130	76 130	(82 387)	1 806 196	31 721	#####	5594%	76 130
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(767 948)	76 130	76 130	(82 387)	1 806 196	31 721	#####	5594%	76 130
Capital expenditure & funds sources									
Capital expenditure	259 752	294 505	294 505	25 342	95 592	122 710	(27 118)	-22%	294 505
Capital transfers recognised	257 367	248 593	248 593	22 084	89 731	103 580	(13 850)	-13%	248 593
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	2 385	45 912	45 912	3 258	5 862	19 130	(13 268)	-69%	45 912
Total sources of capital funds	259 752	294 505	294 505	25 342	95 592	122 710	(27 118)	-22%	294 505
Financial position									
Total current assets	3 282 367	1 855 975	1 855 975		3 348 549				1 855 975
Total non current assets	5 269 843	7 792 365	7 792 365		5 365 436				7 792 365
Total current liabilities	10 257 322	5 668 960	5 668 960		8 507 852				5 668 960
Total non current liabilities	320	–	–		320				–
Community wealth/Equity	(2 031 560)	2 858 682	2 858 682		7 819				2 858 682
Cash flows									
Net cash from (used) operating	–	63 643	63 643	(172 367)	234 706	26 518	(208 189)	-785%	63 643
Net cash from (used) investing	–	(294 360)	(294 505)	(25 342)	(95 737)	(122 710)	(26 974)	22%	(294 505)
Net cash from (used) financing	–	295	–	633	(482)	123	605	492%	295
Cash/cash equivalents at the month/year end	181 011	(230 422)	(230 862)	–	656 623	(96 069)	(752 692)	783%	287 569
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	–	–	–	–	–	–	–	–	–



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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) - M05 November

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	9 717	47 065	46 658	407	1%	111 979
Service charges - electricity revenue		137 109	446 336	446 336	39 331	58 991	185 973	(126 983)	-68%	446 336
Service charges - water revenue		101 905	209 623	209 623	8 235	40 555	87 343	(46 788)	-54%	209 623
Service charges - sanitation revenue		43 367	44 186	44 186	3 996	18 349	18 411	(62)	0%	44 186
Service charges - refuse revenue		42 067	43 804	43 804	3 941	18 063	18 252	(189)	-1%	43 804
Rental of facilities and equipment		1 116	1 781	1 781	111	382	742	(360)	-49%	1 781
Interest earned - external investments		11 332	10 100	10 100	62	1 514	4 208	(2 694)	-64%	10 100
Interest earned - outstanding debtors		26 238	41 358	41 358	—	(5)	17 232	(17 237)	-100%	41 358
Dividends received								—		
Fines, penalties and forfeits		322	1 102	1 102	62	163	459	(297)	-65%	1 102
Licences and permits								—		
Agency services								—		
Transfers and subsidies		694 190	754 206	754 206	—	314 136	314 253	(116)	0%	754 206
Other revenue		107 392	234 760	234 760	15 906	73 169	97 817	(24 647)	-25%	234 760
Gains		(602)	—	—	—	—	—	—		—
Total Revenue (excluding capital transfers and contributions)		1 278 282	1 899 235	1 899 235	81 361	572 382	791 348	(218 966)	-28%	1 899 235

- **Property rates** – was more than the target by 1% which was at **R47 million** by end November.
- **Electricity revenue** – was 68% below target. The year to date outcomes reflect the total billing of **R58.9 million**. This excludes the LPU's billed by Eskom.
- **Water revenue** – was 54% below target. The year to date outcomes indicate a total of **R40.5 million**. This excludes the flat rate billing from 21 rural wards
- **Sanitation revenue** – was slightly below target. The year to date outcome was **R18.3 million**. The sewerage infrastructure connection has not reached the majority of the community and the sewer plants are currently not working.
- **Refuse revenue** – was 1% below target. The total year to date was **R18 million** by the end of November 2022.
- **Rental of facilities** – was 49% below target. The year to date outcome was at **R382 thousands** by the end of November. This depends entirely on the need from the community for municipal facilities
- **Interest on investment** – was 64% below target. The municipality is investing funds and earning interest which was at **R1.5 million**.
- **Interest on outstanding debtors** – was 100% below target. We have been billing late since July 2022 hence the interest was not charged. The municipality has a challenge with delivering the invoices to the residential consumers.
- **Fines** – were 65% below target. The year to date outcomes indicated a total of **R163 thousands** by the end of November.
- **Transfers and subsidies** – the total amount was at **R314.1 million** by the end of November. Map Water Entity has incorrectly recorded a year to date amount of **R21.7 million**, this should be removed from the grants category.
- **Other revenue** – The year to date outcome indicated a total of **R73.1 million**.

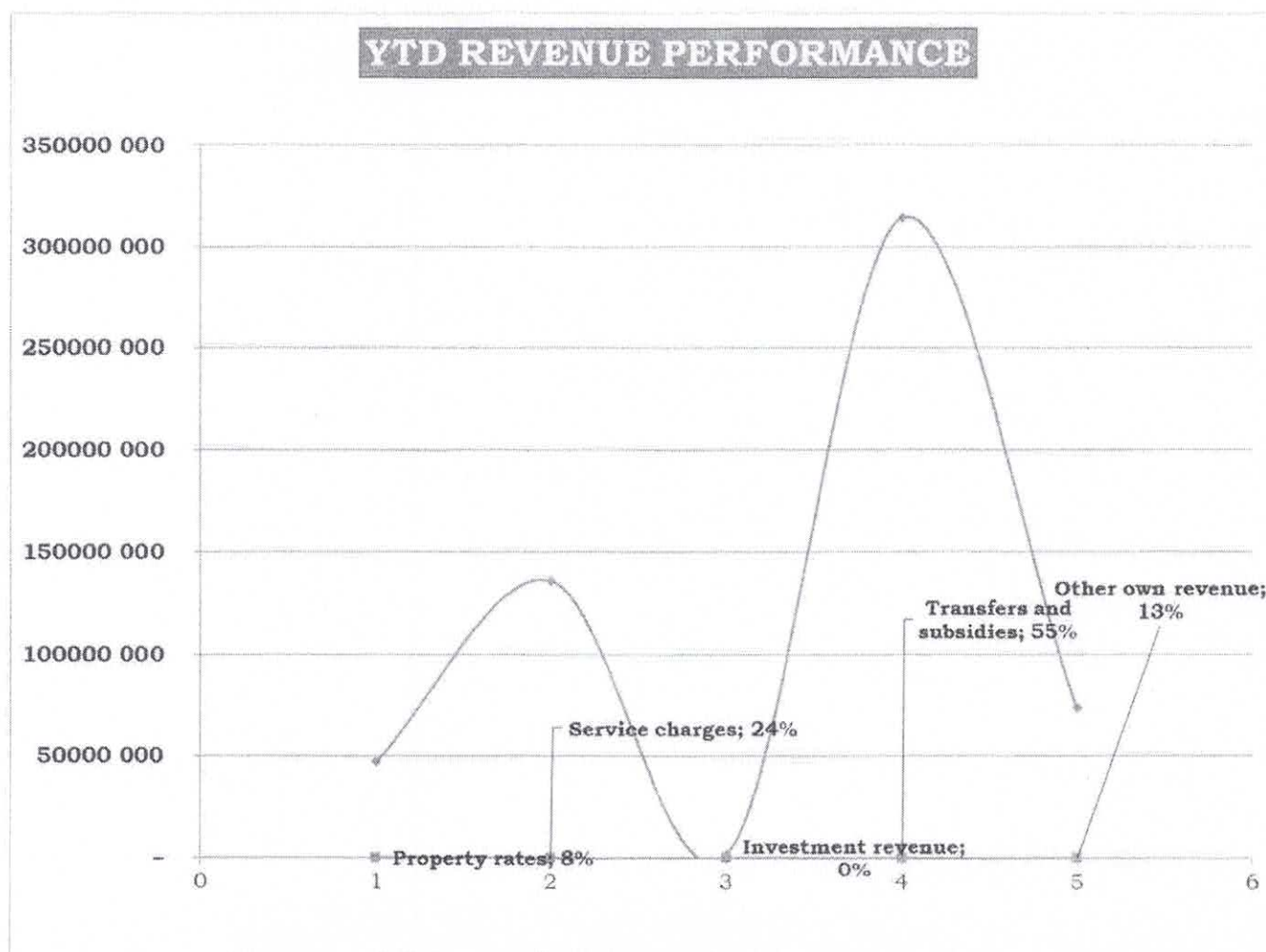


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The chart below indicates the percentage contribution of revenue sources to the total year to date revenue

It can be seen from the table below that **55%** of the total revenue to date came from Grants and subsidies. The second contributor to the municipality comes from services charges, which was at **24%** by the end of **November 2022**.

Description R'000	Year to date performance	%
Property rates	47 065	8%
Service charges	135 958	24%
Investment revenue	1 514	0%
Transfers and subsidies	314 136	55%
Other own revenue	73 709	13%
Total Revenue	572 382	100%





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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) - M05 November

Description		Ref	Budget Year 2022/23								
R thousands			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
										%	
Expenditure By Type											
Employee related costs			667 674	660 113	660 113	63 566	292 275	275 047	17 228	6%	660 113
Remuneration of councillors			28 529	30 608	30 608	2 431	12 970	12 753	217	2%	30 608
Debt impairment			305	120 000	120 000	15 014	15 014	50 000	(34 986)	-70%	120 000
Depreciation & asset impairment			182 718	111 500	111 500	—	—	46 458	(46 458)	-100%	111 500
Finance charges			54 645	90 150	90 150	1	79 454	37 563	41 891	112%	90 150
Bulk purchases - electricity			870 195	506 499	506 499	51 587	366 364	211 041	155 322	74%	506 499
Inventory consumed			94 468	36 862	36 862	1 551	7 330	15 359	(8 030)	-52%	36 862
Contracted services			159 019	223 921	223 921	5 686	18 905	93 301	(74 396)	-80%	223 921
Transfers and subsidies			176 805	174 155	174 155	14 827	38 016	72 565	(34 549)	-48%	174 155
Other expenditure			78 923	127 241	127 241	9 086	24 948	53 017	(28 069)	-53%	127 241
Losses			1	—	—	—	—	—	—	—	—
Total Expenditure			2 313 283	2 081 050	2 081 050	163 749	855 274	867 104	(11 830)	-1%	2 081 050

- **Employee related costs** – the year to date outcome by end November was **R292.2 million**. This is a consolidated figure, the parent employee related costs for the month amounted to **R40.5 million** including **R2.3 million** for overtime, the entity's costs indicate a **negative R14.1 million** due to a journal that was performed to reverse the duplicates amounting to **R28million** during the salary interface in July.
- **Remuneration of councillors** – the year to date outcome was **R12.9 million**. This included the allowances and social contributions.
- **Debt impairment** the year to date outcome was **R15 million** due to the debt incentive scheme approved.
- **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**. The interest from **October** could not be captured due to insufficient budget allocation.
- **Bulk purchases - Electricity** – The year to date outcome was at **R366.3 million**.
- **Inventory consumed** – the year to date outcome was at **R7.3 million**.
- **Contracted services** – the year to date outcome was **R18.9 million**.
- **Transfers and subsidies** – The year to date outcome was at **R38 million**.
- **Other expenditure** – the year to date was **R24.9 million**. This category includes amongst others; protective clothing, water and sewerage levies to the entity, advertisements, audit fees).

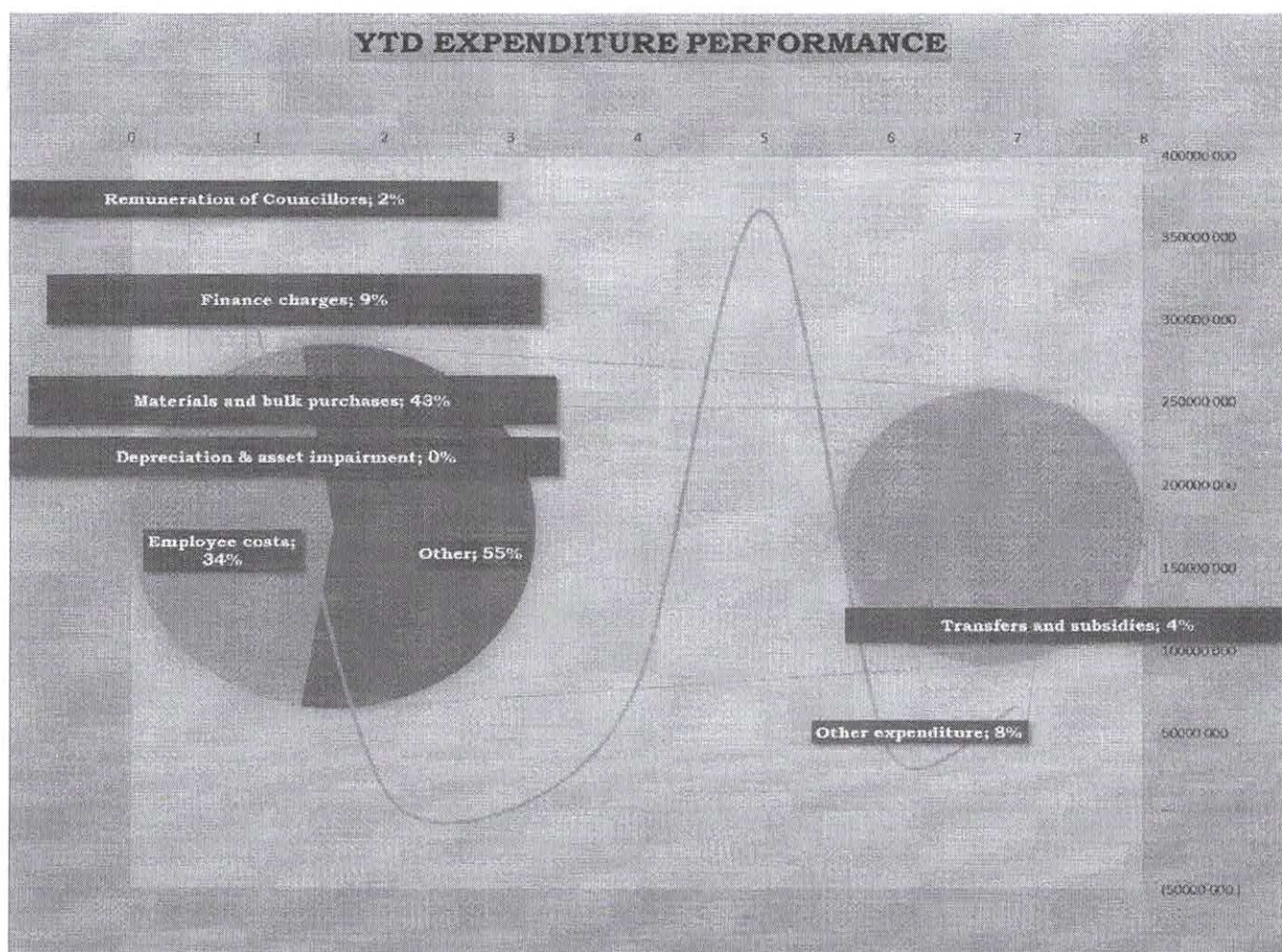


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The chart below indicates the percentage contribution of expenditure types to the total year to date expenditure

The chart shows that to date **43%** of the total year to date expenditure was from materials and bulk purchases. Employee costs are at **34%**.

Description R'000	Year to date performance	%
Employee costs	292 275	34%
Remuneration of Councillors	12 970	2%
Depreciation & asset impairment	–	0%
Finance charges	79 454	9%
Materials and bulk purchases	366 364	43%
Transfers and subsidies	38 016	4%
Other expenditure	66 196	8%
Total Expenditure	855 274	100%





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1.1.3 Allocations and grants received

The total grants received to date amounted to **R435.3 million**.

Description R'000	Budget 2022/23	November 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	16 000	16 000
Municipal Infrastructure Grant	187 049	-	94 382	92 667
Water Services Infrastructure Grant	38 896	-	29 950	8 946
Total Capital Transfers and Grants	257 945	8 000	140 332	117 613
TOTAL RECEIPTS OF TRANSFERS & GRANTS	1 011 651	8 000	435 306	576 345

1.1.4 List of capital projects

Capital assets from own funds

The year to date movement amounted to **R5.8 million**.

Description FIXED ASSETS	Budget 2022/23	November Actuals	YearTD outcomes	%	Balances
PARENT MUNICIPALITY	44 100 000	3 157 875	5 585 773	13%	38 514 227
Machinery & equipment (corporate)	1 000 000	-	38 272	4%	961 728
Computer & equipment	2 000 000	-	106 015	5%	1 893 985
Furniture & fittings	1 000 000	51 188	85 163	9%	914 837
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	3 106 687	5 356 322	36%	9 643 678
MAP WATER	1 812 000	100 230	276 180	15%	1 535 820
Equipment Other	180 000	100 230	124 121	69%	55 879
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	-	3 477	10%	32 523
Computers	120 000	-	-	0%	120 000
TOTAL ASSETS FUNDED BY OWN SOURCE	45 912 000	3 258 105	5 861 953	13%	40 050 047



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The capital expenditure from conditional grants

The expenditure for November amounted to **R22 million** and the year to date was at **R89.7 million (excluding Vat)**.

Description (Functional classification)	Source of funding	2022/23 MTREF				
		Budget year 2022/23	November Actuals	YTD Actuals	%	Balance
ROADS PROJECTS		30 276 909	1 620 630	5 757 994	19%	24 518 915
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	700 024	3 243 634	31%	7 209 171
Namahadi: construction of 5km paved roads Phase 4	MIG	11 173 913	920 606	2 514 359	23%	8 659 554
WATER PROJECTS		101 276 271	10 140 190	44 835 454	44%	56 440 817
Chris Hani Park: Water Reticulation 500 Stands	MIG	15 577 769	1 539 583	7 118 844	46%	8 458 925
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	8 600 607	11 673 131	98%	231 802
Fika Patso purification project	WSIG	38 896 000	-	26 043 479	67%	12 852 521
WASTE WATER MANAGEMENT/ SEWERAGE PROJECTS		55 039 081	5 963 384	21 989 318	40%	33 049 764
Intabazwe Ext. 3: Construction of Waterborne Sewer Network for 1020 erven	MIG	12 572 272	575 395	3 268 300	26%	9 303 972
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	5 387 989	18 721 017	94%	1 278 983
COMMUNITY FACILITY PROJECTS		21 583 084	4 359 708	11 518 039	53%	10 065 045
Upgrading of Phuthaditjhaba town hall	MIG	21 583 084	4 359 708	11 518 039	53%	10 065 045
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	-	5 629 709	18%	26 370 291
Upgrading of E-Ross Substation- Phase 1	DOE	32 000 000	-	5 629 709	18%	26 370 291
TOTAL ASSETS FUNDED BY NATIONAL GRANTS		248 592 550	22 083 912	89 730 513	36%	158 862 037



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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) - M05 November

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										
<i>Governance and administration</i>		994 481	1 215 351	1 215 351	25 424	433 036	506 396	(73 360)	-14%	1 215 351
Executive and council		—	—	—	—	—	—	—	—	—
Finance and administration		994 481	1 215 351	1 215 351	25 424	433 036	506 396	(73 360)	-14%	1 215 351
Internal audit		—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		(22 199)	38 305	38 305	398	1 355	15 960	(14 605)	-92%	38 305
Community and social services		(46 657)	24 755	24 755	241	865	10 314	(9 450)	-92%	24 755
Sport and recreation		23 225	9 714	9 714	41	148	4 047	(3 899)	-96%	9 714
Public safety		514	1 429	1 429	98	238	595	(358)	-60%	1 429
Housing		719	2 408	2 408	17	105	1 003	(899)	-90%	2 408
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		30 514	40 203	40 203	36	10 783	16 751	(5 968)	-36%	40 203
Planning and development		402	574	574	36	111	239	(128)	-54%	574
Road transport		30 111	39 629	39 629	—	10 673	16 512	(5 840)	-35%	39 629
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		542 539	863 321	863 321	55 503	2 216 295	359 717	#####	516%	863 321
Energy sources		198 418	485 465	485 465	39 331	1 275 616	202 277	#####	531%	485 465
Water management		161 973	219 358	219 358	8 235	40 555	91 399	(50 844)	-56%	219 358
Waste water management		137 005	104 246	104 246	3 996	880 153	43 436	836 717	1926%	104 246
Waste management		45 144	54 253	54 253	3 941	19 971	22 605	(2 635)	-12%	54 253
<i>Other</i>	4	—	—	—	—	—	—	—	—	—
Total Revenue - Functional	2	1 545 335	2 157 180	2 157 180	81 361	2 661 470	898 825	#####	196%	2 157 180
Expenditure - Functional										
<i>Governance and administration</i>		565 679	892 655	892 655	64 071	197 835	371 940	(174 105)	-47%	892 655
Executive and council		88 811	128 916	128 916	6 633	35 360	53 715	(18 356)	-34%	128 916
Finance and administration		470 013	756 706	756 706	56 879	159 824	315 294	(155 470)	-49%	756 706
Internal audit		6 854	7 033	7 033	558	2 652	2 931	(279)	-10%	7 033
<i>Community and public safety</i>		211 120	155 772	155 772	12 548	55 853	64 905	(9 052)	-14%	155 772
Community and social services		84 198	25 547	25 547	1 605	7 216	10 644	(3 429)	-32%	25 547
Sport and recreation		56 109	50 244	50 244	3 907	19 065	20 935	(1 871)	-9%	50 244
Public safety		67 834	74 314	74 314	6 606	27 582	30 964	(3 382)	-11%	74 314
Housing		2 979	5 667	5 667	430	1 991	2 361	(370)	-16%	5 667
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		199 870	85 737	85 737	4 764	22 604	35 724	(13 120)	-37%	85 737
Planning and development		22 556	31 834	31 834	1 765	8 726	13 264	(4 538)	-34%	31 834
Road transport		177 314	53 903	53 903	2 999	13 878	22 459	(8 582)	-38%	53 903
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		1 334 368	942 579	942 579	82 156	578 205	392 741	185 463	47%	942 579
Energy sources		1 067 978	749 700	749 700	62 325	485 629	312 375	173 254	55%	749 700
Water management		81 675	46 558	46 558	6 290	28 979	19 399	9 580	49%	46 558
Waste water management		70 807	44 236	44 236	5 167	29 507	18 432	11 076	60%	44 236
Waste management		113 927	102 086	102 086	8 374	34 090	42 536	(8 446)	-20%	102 086
<i>Other</i>		2 225	4 307	4 307	210	777	1 795	(1 018)	-57%	4 307
Total Expenditure - Functional	3	2 313 283	2 081 050	2 081 050	163 749	855 274	867 104	(11 830)	-1%	2 081 050
Surplus/ (Deficit) for the year		(767 948)	76 130	76 130	(82 387)	1 806 196	31 721	#####	5594%	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		(459)	600	600	-	-	250	(250)	-100,0%	600
Vote 04 - Financial Services		994 940	1 214 751	1 214 751	25 424	433 036	506 146	(73 110)	-14,4%	1 214 751
Vote 05 - Municipal Infrastructure		373 963	417 155	417 155	16 172	951 275	173 815	777 461	447,3%	417 155
Vote 06 - Community Services		20 524	24 608	24 608	165	698	10 254	(9 555)	-93,2%	24 608
Vote 07 - Public Safety & Transport		(66 878)	1 429	1 429	98	238	595	(358)	-60,1%	1 429
Vote 08 - Sports, Arts, Parks, Culture		23 225	9 714	9 714	41	148	4 047	(3 899)	-96,3%	9 714
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		-	-	-	-	-	-	-	-	-
Vote 10 - Hunan Settlements		1 200	2 885	2 885	93	347	1 202	(855)	-71,1%	2 885
Vote 11 - ldp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		402	574	574	36	111	239	(128)	-53,6%	574
Vote 13 - Electricity Department		198 418	485 465	485 465	39 331	1 275 616	202 277	#####	530,6%	485 465
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 545 335	2 157 180	2 157 180	81 361	2 661 470	898 825	#####	196,1%	2 157 180
Expenditure by Vote	1									
Vote 01 - Legislative Authority		53 077	61 448	61 448	4 213	21 656	25 603	(3 947)	-15,4%	61 448
Vote 02 - Office Of The Municipal Manager		21 946	23 887	23 887	1 767	8 475	9 953	(1 478)	-14,9%	23 887
Vote 03 - Corporate Services		103 134	137 938	137 938	6 570	31 292	57 474	(26 183)	-45,6%	137 938
Vote 04 - Financial Services		302 112	604 807	604 807	45 326	106 393	252 003	(145 610)	-57,8%	604 807
Vote 05 - Municipal Infrastructure		308 140	157 911	157 911	13 092	49 903	65 796	(15 893)	-24,2%	157 911
Vote 06 - Community Services		85 670	24 757	24 757	1 855	8 205	10 315	(2 111)	-20,5%	24 757
Vote 07 - Public Safety & Transport		126 976	106 205	106 205	11 517	49 754	44 252	5 503	12,4%	106 205
Vote 08 - Sports, Arts, Parks, Culture		56 109	50 846	50 846	3 907	19 065	21 186	(2 121)	-10,0%	50 846
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		10 840	20 513	20 513	974	3 967	8 547	(4 580)	-53,6%	20 513
Vote 10 - Hunan Settlements		14 362	15 474	15 474	619	2 994	6 448	(3 454)	-53,6%	15 474
Vote 11 - ldp, Pms Department		2 922	2 926	2 926	222	1 273	1 219	54	4,4%	2 926
Vote 12 - Spatial Development, Planning & Traditional Affairs		11 020	13 311	13 311	780	4 263	5 546	(1 283)	-23,1%	13 311
Vote 13 - Electricity Department		1 066 717	749 700	749 700	62 159	485 179	312 375	172 804	55,3%	749 700
Vote 14 - Maluti Water		150 258	111 327	111 327	10 748	62 855	46 386	16 469	35,5%	111 327
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	2 313 283	2 081 050	2 081 050	163 749	855 274	867 104	(11 830)	-1,4%	2 081 050
Surplus/ (Deficit) for the year	2	(767 948)	76 130	76 130	(82 387)	1 806 196	31 721	#####	5594,1%	76 130



Lesotho Revenue Authority, Financial Reporting and Accounting, Financial Performance

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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) - M05 November

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	9 717	47 065	46 658	407	1%	111 979
Service charges - electricity revenue		137 109	446 336	446 336	39 331	58 991	185 973	(126 983)	-89%	446 336
Service charges - water revenue		101 905	209 623	209 623	8 235	40 555	87 343	(46 788)	-54%	209 623
Service charges - sanitation revenue		43 367	44 186	44 186	3 996	18 349	18 411	(62)	0%	44 186
Service charges - refuse revenue		42 067	43 804	43 804	3 941	18 063	18 252	(189)	-1%	43 804
Rental of facilities and equipment		1 116	1 781	1 781	111	382	742	(360)	-49%	1 781
Interest earned - external investments		11 332	10 100	10 100	62	1 514	4 208	(2 694)	-64%	10 100
Interest earned - outstanding debtors		26 238	41 358	41 358	—	(5)	17 232	(17 237)	-100%	41 358
Dividends received								—		
Fines, penalties and forfeits		322	1 102	1 102	62	163	459	(297)	-65%	1 102
Licences and permits								—		
Agency services								—		
Transfers and subsidies		694 190	754 206	754 206	—	314 136	314 253	(116)	0%	754 206
Other revenue		107 392	234 760	234 760	15 906	73 169	97 817	(24 647)	-25%	234 760
Gains		(602)	—	—	—	—	—	—		—
Total Revenue (excluding capital transfers and contributions)		1 278 282	1 899 235	1 899 235	81 361	572 382	791 348	(218 966)	-28%	1 899 235
Expenditure By Type										
Employee related costs		667 674	660 113	660 113	63 566	292 275	275 047	17 228	6%	660 113
Remuneration of councillors		28 529	30 608	30 608	2 431	12 970	12 753	217	2%	30 608
Debt impairment		305	120 000	120 000	15 014	15 014	50 000	(34 986)	-70%	120 000
Depreciation & asset impairment		182 718	111 500	111 500	—	—	46 458	(46 458)	-100%	111 500
Finance charges		54 645	90 150	90 150	1	79 454	37 563	41 891	112%	90 150
Bulk purchases - electricity		870 195	506 499	506 499	51 587	366 364	211 041	155 322	74%	506 499
Inventory consumed		94 468	36 862	36 862	1 551	7 330	15 359	(8 030)	-52%	36 862
Contracted services		159 019	223 921	223 921	5 686	18 905	93 301	(74 396)	-80%	223 921
Transfers and subsidies		176 805	174 155	174 155	14 827	38 016	72 565	(34 549)	-48%	174 155
Other expenditure		78 923	127 241	127 241	9 086	24 948	53 017	(28 069)	-53%	127 241
Losses		1	—	—	—	—	—	—		—
Total Expenditure		2 313 283	2 081 050	2 081 050	163 749	855 274	867 104	(11 830)	-1%	2 081 050
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(1 035 002)	(181 815)	(181 815)	(82 387)	(282 892)	(75 756)	(207 136)	0	(181 815)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		267 054	257 945	257 945	—	2 089 088	107 477	#####	0	257 945
Transfers and subsidies - capital (in-kind - all)								—		
Surplus/(Deficit) after capital transfers & contributions		(767 948)	76 130	76 130	(82 387)	1 806 196	31 721			76 130
Taxation								—		
Surplus/(Deficit) after taxation		(767 948)	76 130	76 130	(82 387)	1 806 196	31 721			76 130
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(767 948)	76 130	76 130	(82 387)	1 806 196	31 721			76 130
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(767 948)	76 130	76 130	(82 387)	1 806 196	31 721			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 - M05 November)

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 - Human Settlements		—	—	—	—	—	—	—	—	—
Vote 11 - Idp, 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		1 041	3 000	3 000	—	144	1 250	(1 106)	-88%	3 000
Vote 04 - Financial Services		308	1 000	1 000	51	85	417	(332)	-80%	1 000
Vote 05 - Municipal Infrastructure		189 907	201 592	201 592	17 724	72 583	83 997	(11 414)	-14%	201 592
Vote 06 - Community Services		14 897	24 583	24 583	4 360	11 518	10 243	1 275	12%	24 583
Vote 07 - Public Safety & Transport		—	6 100	6 100	—	—	2 542	(2 542)	-100%	6 100
Vote 08 - Sports, Arts, Parks, Culture		5 723	9 417	9 417	—	—	3 924	(3 924)	-100%	9 417
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		—	—	—	—	—	—	—	—	—
Vote 10 - Human Settlements		—	—	—	—	—	—	—	—	—
Vote 11 - Idp, Pms Department		—	—	—	—	—	—	—	—	—
Vote 12 - Spatial Development, Planning & Traditional Affairs		—	—	—	—	—	—	—	—	—
Vote 13 - Electricity Department		45 840	47 000	47 000	3 107	10 986	19 583	(8 597)	-44%	47 000
Vote 14 - Maluti Water		1 036	1 812	1 812	100	276	755	(479)	-63%	1 812
Vote 15 - Other		—	—	—	—	—	—	—	—	—
Total Capital single-year expenditure	4	259 752	294 505	294 505	25 342	95 592	122 710	(27 118)	-22%	294 505
Total Capital Expenditure		259 752	294 505	294 505	25 342	95 592	122 710	(27 118)	-22%	294 505
Capital Expenditure - Functional Classification										
Governance and administration		2 385	9 412	9 412	151	506	3 922	(3 416)	-87%	9 412
Executive and council		1 036	1 812	1 812	100	276	755	(479)	-63%	1 812
Finance and administration		1 349	7 600	7 600	51	229	3 167	(2 937)	-93%	7 600
Internal audit		—	—	—	—	—	—	—	—	—
Community and public safety		21 620	36 500	36 500	4 360	11 518	15 208	(3 690)	-24%	36 500
Community and social services		14 897	25 583	25 583	4 360	11 518	10 660	858	8%	25 583
Sport and recreation		6 723	9 417	9 417	—	—	3 924	(3 924)	-100%	9 417
Public safety		—	1 500	1 500	—	—	625	(625)	-100%	1 500
Housing		—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services		14 818	45 277	45 277	1 621	5 758	18 865	(13 107)	-69%	45 277
Planning and development		—	—	—	—	—	—	—	—	—
Road transport		14 818	45 277	45 277	1 621	5 758	18 865	(13 107)	-69%	45 277
Environmental protection		—	—	—	—	—	—	—	—	—
Trading services		220 929	203 315	203 315	19 210	77 811	84 715	(6 904)	-8%	203 315
Energy sources		45 840	47 000	47 000	3 107	10 986	19 583	(8 597)	-44%	47 000
Water management		158 096	101 276	101 276	10 140	44 835	42 198	2 637	6%	101 276
Waste water management		16 993	55 039	55 039	5 963	21 989	22 933	(944)	-4%	55 039
Waste management		—	—	—	—	—	—	—	—	—
Other		—	—	—	—	—	—	—	—	—
Total Capital Expenditure - Functional Classification	3	259 752	294 505	294 505	25 342	95 592	122 710	(27 118)	-22%	294 505
Funded by:										
National Government		257 367	248 593	248 593	22 084	89 731	103 580	(13 850)	-13%	248 593
Provincial Government		—	—	—	—	—	—	—	—	—
District Municipality		—	—	—	—	—	—	—	—	—
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit institutions, Private Enterprises, Public Enterprises, Public Education)		—	—	—	—	—	—	—	—	—
Transfers recognised - capital		257 367	248 593	248 593	22 084	89 731	103 580	(13 850)	-13%	248 593
Borrowing		—	—	—	—	—	—	—	—	—
Internally generated funds	6	2 385	45 912	45 912	3 258	5 862	10 130	(13 268)	-69%	45 912
Total Capital Funding		259 752	294 505	294 505	25 342	95 592	122 710	(27 118)	-22%	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 - M05

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		388 229	(538 223)	(538 223)	261 842	(538 223)
Call investment deposits		22 976	9 022	9 022	35 078	9 022
Consumer debtors		1 608 458	2 018 200	2 018 200	1 699 572	2 018 200
Other debtors		1 256 839	367 174	367 174	1 346 351	367 174
Current portion of long-term receivables		144	–	–	144	–
Inventory		5 720	(198)	(198)	5 562	(198)
Total current assets		3 282 367	1 855 975	1 855 975	3 348 549	1 855 975
Non current assets						
Long-term receivables		(144)	–	–	(144)	–
Investments						
Investment property		803 255	–	–	803 255	–
Investments in Associate						
Property, plant and equipment		4 466 733	7 792 365	7 792 365	4 562 325	7 792 365
Biological						
Intangible		–	–	–	–	–
Other non-current assets						
Total non current assets		5 269 843	7 792 365	7 792 365	5 365 436	7 792 365
TOTAL ASSETS		8 552 210	9 648 340	9 648 340	8 713 984	9 648 340
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		(15 019)	–	–	(15 019)	–
Consumer deposits		25 978	295	295	25 496	295
Trade and other payables		9 558 329	5 668 665	5 668 665	7 809 352	5 668 665
Provisions		688 033	–	–	688 023	–
Total current liabilities		10 257 322	5 668 960	5 668 960	8 507 852	5 668 960
Non current liabilities						
Borrowing		320	–	–	320	–
Provisions		–	–	–	–	–
Total non current liabilities		320	–	–	320	–
TOTAL LIABILITIES		10 257 641	5 668 960	5 668 960	8 508 172	5 668 960
NET ASSETS	2	(1 705 431)	3 979 380	3 979 380	205 813	3 979 380
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		(1 818 626)	2 858 682	2 858 682	220 753	2 858 682
Reserves		(212 934)	–	–	(212 934)	–
TOTAL COMMUNITY WEALTH/EQUITY	2	(2 031 560)	2 858 682	2 858 682	7 819	2 858 682

References



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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 - M05 November

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	4 269	18 197	57 555	(39 359)	-68%	138 133
Service charges		-	404 913	404 913	46 397	82 714	168 714	(86 000)	-51%	404 913
Other revenue		-	50 829	50 829	(246 514)	(325 694)	21 179	(346 873)	-1638%	50 829
Transfers and Subsidies - Operational		-	753 706	753 706	2 775	297 749	314 044	(16 295)	-5%	753 706
Transfers and Subsidies - Capital		-	257 945	257 945	56 454	119 885	107 477	12 408	12%	257 945
Interest		-	10 100	10 100	-	-	4 208	(4 208)	-100%	10 100
Dividends										
Payments										
Suppliers and employees		-	(1 551 983)	(1 551 983)	(35 748)	41 856	(646 660)	(688 515)	106%	(1 551 983)
Finance charges										
Transfers and Grants										
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	63 643	63 643	(172 367)	234 706	26 518	(208 189)	-785%	63 643
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE										
Decrease (increase) in non-current receivables		-	144	-	-	(144)	-	(144)	#DIV/0!	-
Decrease (increase) in non-current investments										
Payments										
Capital assets		-	(294 505)	(294 505)	(25 342)	(95 592)	(122 710)	(27 118)	22%	(294 505)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(294 360)	(294 505)	(25 342)	(95 737)	(122 710)	(26 974)	22%	(294 505)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans										
Borrowing long term/refinancing										
Increase (decrease) in consumer deposits		-	295	-	633	(482)	123	(605)	-492%	295
Payments										
Repayment of borrowing										
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	295	-	633	(482)	123	605	492%	295
NET INCREASE/ (DECREASE) IN CASH HELD		-	(230 422)	(230 862)	(197 076)	138 488	(96 069)			(230 566)
Cash/cash equivalents at beginning:		181 011	-	-	(221 215)	518 135	-			518 135
Cash/cash equivalents at month/year end:		181 011	(230 422)	(230 862)		656 623	(96 069)			287 569



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 **November 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 **R648 million**.
- The largest debt by customer group is from Households with a total of **1.3 billion**.

FS194 Maluti-a-Phofung - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 November

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	9 287	9 157	10 196	10 252	12 137	14 145	66 674	516 396	648 243
Electricity	1300	5 035	4 755	5 729	4 142	4 935	4 596	22 900	262 723	314 816
Property Rates	1400	9 034	8 612	8 230	7 772	7 582	7 520	45 818	475 212	569 780
Waste Water Management	1500	3 962	3 877	3 849	4 003	3 774	3 828	22 453	206 402	252 147
Waste Management	1600	3 908	3 823	3 783	3 759	3 744	3 619	21 389	206 688	250 713
Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	19	21	11	3	0	10	21 549	192 171	213 785
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-
Other	1900	121	97	92	92	89	85	903	30 231	31 709
Total By Income Source	2000	31 366	30 341	31 890	30 023	32 262	33 804	201 686	1 889 822	2 281 194
Debtors Age Analysis By Customer Group										
Organs of State	2200	7 839	7 744	8 463	7 487	8 120	8 825	42 831	372 038	463 348
Commercial	2300	7 378	6 548	6 688	5 486	5 600	5 746	38 962	432 301	508 708
Households	2400	16 149	16 049	16 739	17 050	18 542	19 233	119 893	1 085 484	1 309 138
Other	2500	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	31 366	30 341	31 890	30 023	32 262	33 804	201 686	1 889 822	2 281 194



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

2.1.2.Creditors Age Analysis

The total creditors amounted to **R7.3 billion** by the end of **November 2022**.

FS194 Maluti-a-Phofung - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

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	171 801	101 948	149 809	-	-	-	-	6 789 700	7 213 259
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	16 151	11 125	1 597	108 770	-	-	-	-	137 644
Auditor General	0800	-	-	-	3 386	-	-	-	-	3 386
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	187 953	113 073	151 407	112 157	-	-	-	6 789 700	7 354 289

2.1.3.Investments Portfolio Analysis

- The closing balances by the end of November **2022** amounted to **R6.2 million**.

FS194 Maluti-a-Phofung - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands							
Municipality							
Sanlam- 5926	Yrs	Money market	556 954	-	-	-	556 954
Sanlam - Money Market-50189057	Yrs	Money market	2 299 584	-	-	-	2 299 584
Sanlam- 11690236x2	Yrs	Money market	346 197	-	-	-	346 197
FNB 62212896346	Months	Call account	569 201	91	728 091	194 725	35 745
ABSA 9358605812	Months	Investment	19 486	-	-	114	19 600
SBISA 40823938	Months	Investment	-	-	-	-	-
SBISA 34 852 640 7	Months	Investment	141	-	-	-	141
FNB 62756806661	Months	Investment	289 395	1 724	289 000	3 000 000	3 002 119
NEDBANK 03/7881162791	Months	Investment	20 182	-	-	105	20 287
Municipality sub-total			4 101 139	1 633	1 017 091	3 194 945	6 280 627
Entities							
			-	-	-	-	-
Entities sub-total			-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST			4 101 139	1 633	1 017 091	3 194 945	6 280 627



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

2.1.4.Councillors and Board Member Allowances and Employee Benefits

- The total employee costs in November for the Parent municipality including councillors amounted to **R52.5 million** and the year to date was at **R234.7 million**.

FS194 Matlari-a-Phofung - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November										
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	2 035	10 985	10 329	656	6%	24 790
Pension and UIF Contributions		119	134	134	11	55	56	(1)	-2%	134
Medical Aid Contributions		75	113	113	4	22	47	(25)	-54%	113
Motor Vehicle Allowance		—	—	—	—	—	—	—	—	—
Cellphone Allowance		7 378	3 196	3 196	238	1 211	1 332	(121)	-9%	3 196
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		1 453	2 376	2 376	143	698	990	(292)	-30%	2 376
Sub Total - Councillors		28 529	30 608	30 608	2 431	12 970	12 753	217	2%	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	419	2 321	3 126	(805)	-26%	7 502
Pension and UIF Contributions		523	543	543	19	194	228	(32)	-14%	543
Medical Aid Contributions		99	131	131	8	50	54	(4)	-8%	131
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		758	1 035	1 035	69	290	431	(141)	-33%	1 035
Cellphone Allowance		72	122	122	6	48	51	(3)	-5%	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	522	2 903	3 889	(985)	-25%	9 333
% increase	4		45,1%	45,1%						45,1%
Other Municipal Staff										
Basic Salaries and Wages		312 134	317 645	317 645	27 618	135 584	132 352	3 232	2%	317 645
Pension and UIF Contributions		48 532	51 317	51 317	4 350	21 743	21 382	361	2%	51 317
Medical Aid Contributions		22 108	22 653	22 653	1 955	9 502	9 439	63	1%	22 653
Overtime		63 620	44 424	44 424	6 206	28 124	18 510	9 614	52%	44 424
Performance Bonus		22 639	24 377	24 377	6 821	13 268	10 157	3 111	31%	24 377
Motor Vehicle Allowance		12 567	12 913	12 913	1 084	5 588	5 381	207	4%	12 913
Cellphone Allowance		802	826	826	90	454	344	110	32%	826
Housing Allowances		1 485	1 595	1 595	114	585	665	(79)	-12%	1 595
Other benefits and allowances		5 238	5 679	5 679	699	2 549	2 366	183	8%	5 679
Payments in lieu of leave		2 119	2 530	2 530	474	790	1 054	(265)	-25%	2 530
Long service awards		3 720	6 820	6 820	256	768	2 842	(2 074)	-73%	6 820
Post-retirement benefit obligations	2	(398)	—	—	(51)	(88)	—	(88)	#DIV/0!	—
Sub Total - Other Municipal Staff		494 566	490 781	490 781	49 615	218 866	204 492	14 374	7%	490 781
% increase	4		-0,8%	-0,8%						-0,8%
Total Parent Municipality		529 529	530 722	530 722	52 568	234 739	221 134	13 605	6%	530 722
			0,2%	0,2%						0,2%



Local Government Accounts • Annual Accounts for the year ending 31 December 2022

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

- The November total employee costs for the Entity amounted to **R13.3 million** and the year to date amounted to **R70.3 million**.
- The November **consolidated** total employee costs amounted to **R65.9 million** and the year to date was at **R305.2 million** (including councillors).

FS194 Maluti-a-Phofung - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November										
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
Unpaid salary, allowances & benefits in arrears:										
Senior Managers of Entities										
Basic Salaries and Wages		80	15 434	15 434	-	-	6 431	(6 431)	-100%	15 434
Pension and UIF Contributions		129	3 572	3 572	13	63	1 489	(1 426)	-96%	3 572
Medical Aid Contributions		-	816	816	-	-	340	(340)	-100%	816
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	3 401	3 401	-	-	1 417	(1 417)	-100%	3 401
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	689	689	-	-	287	(287)	-100%	689
Other benefits and allowances		246	1 576	1 576	23	117	657	(540)	-82%	1 576
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	116	116	-	-	49	(49)	-100%	116
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities		455	25 605	25 605	36	180	10 669	(10 489)	-98%	25 605
% increase	4		5531,1%	5531,1%						5531,1%
Other Staff of Entities										
Basic Salaries and Wages		83 586	75 318	75 318	7 402	37 500	31 383	6 118	19%	75 318
Pension and UIF Contributions		8 401	14 783	14 783	588	2 985	6 160	(3 174)	-52%	14 783
Medical Aid Contributions		8 953	7 079	7 079	689	3 475	2 950	525	18%	7 079
Overtime		25 799	972	972	1 762	9 703	405	9 298	2297%	972
Performance Bonus		5 408	12 185	12 185	128	2 292	5 077	(2 785)	-55%	12 185
Motor Vehicle Allowance		13 585	11 028	11 028	1 130	5 683	4 595	1 088	24%	11 028
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		2 330	3 151	3 151	181	918	1 313	(395)	-30%	3 151
Other benefits and allowances		14 876	8 807	8 807	1 335	7 001	3 669	3 331	91%	8 807
Payments in lieu of leave		1 462	-	-	51	344	-	344	#DIV/0!	-
Long service awards		731	1 072	1 072	-	49	447	(397)	-89%	1 072
Post-retirement benefit obligations		1 090	-	-	126	377	-	377	#DIV/0!	-
Sub Total - Other Staff of Entities		166 220	134 394	134 394	13 394	70 326	55 998	14 329	26%	134 394
% increase	4		-19,1%	-19,1%						-19,1%
Total Municipal Entities		166 674	160 000	160 000	13 430	70 506	66 667	3 839	6%	160 000
TOTAL SALARY, ALLOWANCES & BENEFITS		696 203	690 722	690 722	65 997	305 245	287 801	17 444	6%	690 722
% increase	4		-0,8%	-0,8%						-0,8%
TOTAL MANAGERS AND STAFF		667 674	660 113	660 113	63 566	292 275	275 047	17 228	6%	660 113



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

2.2. PARENT MUNICIPALITY FINANCIAL PERFORMANCE

The total revenue for the parent municipality amounted to **R65.7 million**

The total expenditure amounted to **R149.5 million**.

FS194 Maluti-a-Phofung - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) -

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 By Source										
Property rates		113 846	111 979	111 979	9 717	47 065	46 658	407	1%	111 979
Service charges - electricity revenue		137 109	446 336	446 336	39 331	58 991	185 973	(126 983)	-68%	446 336
Service charges - water revenue		101 905	209 623	209 623	8 235	40 555	87 343	(46 788)	-54%	209 623
Service charges - sanitation revenue		43 367	44 186	44 186	3 996	18 349	18 411	(62)	0%	44 186
Service charges - refuse revenue		42 067	43 804	43 804	3 941	18 063	18 252	(189)	-1%	43 804
Rental of facilities and equipment		1 116	1 781	1 781	111	382	742	(360)	-49%	1 781
Interest earned - external investments		11 332	10 000	10 000	62	1 514	4 167	(2 652)	-64%	10 000
Interest earned - outstanding debtors		26 238	41 358	41 358	-	(5)	17 232	(17 237)	-100%	41 358
Dividends received								-		
Fines, penalties and forfeits		322	1 102	1 102	62	163	459	(297)	-65%	1 102
Licences and permits								-		
Agency services								-		
Transfers and subsidies		569 251	754 206	754 206	-	292 395	314 253	(21 857)	-7%	754 206
Other revenue		34 071	38 860	38 860	277	12 985	16 192	(3 207)	-20%	38 860
Gains		(602)	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contribution)		1 080 022	1 703 235	1 703 235	65 733	490 457	709 681	(219 225)	-31%	1 703 235
Expenditure By Type										
Employee related costs		500 999	500 113	500 113	50 137	221 769	208 381	13 388	6%	500 113
Remuneration of councillors		28 529	30 608	30 608	2 431	12 970	12 753	217	2%	30 608
Debt impairment		305	120 000	120 000	15 014	15 014	50 000	(34 986)	-70%	120 000
Depreciation & asset impairment		182 718	110 000	110 000	-	-	45 833	(45 833)	-100%	110 000
Finance charges		54 645	90 150	90 150	1	79 454	37 563	41 891	112%	90 150
Bulk purchases - electricity		870 191	506 499	506 499	51 587	366 364	211 041	155 322	74%	506 499
Inventory consumed		86 013	25 596	25 596	1 260	4 199	10 665	(6 466)	-61%	25 596
Contracted services		150 834	215 831	215 831	5 395	16 698	89 929	(73 231)	-81%	215 831
Transfers and subsidies		176 805	174 155	174 155	14 827	38 016	72 565	(34 549)	-48%	174 155
Other expenditure		59 613	113 910	113 910	8 877	18 442	47 463	(29 020)	-61%	113 910
Losses		1	-	-	-	-	-	-		-
Total Expenditure		2 110 654	1 886 862	1 886 862	149 528	772 925	786 193	(13 267)	-2%	1 886 862
Surplus/(Deficit)		(1 030 632)	(183 627)	(183 627)	(83 795)	(282 469)	(76 511)	(205 957)	269%	(183 627)
Transfers and subsidies - capital (financially allocations)										
(National / Provincial and District)		267 054	257 945	257 945	-	2 089 088	107 477	#####	1844%	257 945
(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		(763 579)	74 318	74 318	(83 795)	1 806 619	30 966	#####	5734%	74 318
Taxation								-		
Surplus/(Deficit) after taxation		(763 579)	74 318	74 318	(83 795)	1 806 619	30 966	#####	5734%	74 318



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

2.3. MUNICIPAL ENTITY FINANCIAL PERFORMANCE

The total revenue for November was **R15.6 million** and the year to date was **R81.9 million**. The year to date total of **R21.7 million** had been incorrectly captured under the subsidy category, the transactions should be corrected. The total expenditure for November was **R14.2 million**, due to a journal which was correcting the July salary interface duplicates. The year to date total expenditure amounted to **R82.3 million**.

Maluti Water (Pty) Ltd - Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

Budget Statement - Financial Performance (Revenue and expenditure) - M05 November											
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	-	-	42	(42)	-100,0%	100	
Interest earned - outstanding debtors								-			
Dividends received								-			
Fines, penalties and forfeits								-			
Licences and permits								-			
Agency services								-			
Transfers and subsidies		124 939	-	-	-	21 741	-	21 741	#DIV/0!	-	
Other revenue		73 321	195 900	195 900	15 629	60 184	81 625	(21 441)	-26,3%	195 900	
Gains		-	-	-	-	-	-	-		-	
Total Revenue (excluding capital transfers and contributions)			198 260	196 000	15 629	81 925	81 667	259	0,3%	196 000	
Expenditure By Type											
Employee related costs		166 674	160 000	160 000	13 430	70 506	66 667	3 839	5,8%	160 000	
Remuneration of Directors								-			
Debt impairment		-	-	-	-	-	-	-		-	
Depreciation & asset impairment		-	1 500	1 500	-	-	625	(625)	-100,0%	1 500	
Finance charges		-	-	-	-	-	-	-		-	
Bulk purchases - electricity	2	3	-	-	-	-	-	-		-	
Inventory consumed		8 455	11 266	11 266	291	3 131	4 694	(1 563)	-33,3%	11 266	
Contracted services		8 185	8 091	8 091	291	2 206	3 371	(1 165)	-34,5%	8 091	
Transfers and subsidies								-			
Other expenditure		19 310	13 331	13 331	209	6 505	5 555	951	17,1%	13 331	
Losses		-	-	-	-	-	-	-		-	
Total Expenditure	3		202 629	194 188	14 220	82 349	80 912	1 437	1,8%	194 188	
Surplus/(Deficit)			(4 369)	1 812	1 812	1 408	(423)	755	(1 178)	-156,1%	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	1 408	(423)	755	(1 178)	-156,1%	1 812
Taxation								-			
Surplus/(Deficit) for the year			(4 369)	1 812	1 812	1 408	(423)	755	(1 178)		1 812
References											
1. Revenue includes sales of: (insert description)											
2. Bulk purchases - electricity											
2. Bulk purchases - water											
3. Expenditure includes repairs & maintenance of:											



2.4. MUNICIPAL MANAGER'S QUALITY CERTIFICATION

I 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 **November 2022** has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print name: S. MATHUBU

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

Signature: [Signature]

Date: 22/12/2022