



62

Local Municipality • Mmasepala wa seLehale • Plaaslike Munisipaliteit

MONTHLY BUDGET STATEMENT - MFMA s71 FOR THE MONTH ENDING **31 JANUARY 2023**

1. PURPOSE

The purpose of this report is to provide a budget statement of the Municipality for the month ending **31 January 2023**.

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



64

FS194_In-Year Report (IYR) for the month ending 31 January 2023 – MFMA s71

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 **31 January 2023** 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



TABLE OF CONTENTS

PART 1 IN-YEAR REPORT	5
1.1 EXECUTIVE SUMMARY	5
1.1.1 Table C1 Consolidated Monthly Budget Statement Summary	5
1.1.2 Material variance explanations on Revenue by Sources	6
1.1.3 Material variance explanations on Expenditure by Type	8
1.2 IN-YEAR BUDGET STATEMENT TABLES	10
1.2.1 Table C2 Consolidated financial performance (functional classification)	10
1.2.2 Table C3 Consolidated financial performance by municipal vote	11
1.2.3 Table C4 Consolidated financial performance (revenue and expenditure)	12
1.2.4 Table C5 Consolidated capital expenditure	13
1.2.5 Table C6 Consolidated Financial Position	17
1.2.1. Table C7 Consolidated Cash flow statement	18
PART 2 - SUPPORTING DOCUMENTATION	19
2.1. SUPPORTING TABLES	19
2.1.1. Debtors Age Analysis	19
2.1.2. Creditors Age Analysis	19
2.1.3. Investments Portfolio Analysis	20
2.1.4. Allocations and grants received	20
2.1.5. Councillors and Board Member Allowances and Employee Benefits	21
2.2. PARENT MUNICIPALITY FINANCIAL PERFORMANCE	23
2.3. MUNICIPAL ENTITY FINANCIAL PERFORMANCE	25
2.4. MUNICIPAL MANAGER'S QUALITY CERTIFICATION	27



66

FS194_In-Year Report (IYR) for the month ending 31 January 2023 – MFMA s71

PART 1 IN-YEAR REPORT

1.1 EXECUTIVE SUMMARY

1.1.1 Table C1 Consolidated Monthly Budget Statement Summary

The total revenue for the month of January amounted to **R75.4 million** and the total year to date amounted to **R941.6 million**, which was **R166.2 or 15%** less than the target of **R1.1 billion**. The total expenditure for the month of January amounted to **R187.7 million** and the year to date amounted to **R1.1 billion**, which was **R27.8 million or 2%** less than the target of **R1.2 billion**. The total capital expenditure amounted to **R5.7 million** and the year to date amounted to **R117.9 million** which was **R53.8 million or 31%** less than the target of **R171.7 million**.

FS194 Maluti-a-Phofung - Table C1 Consolidated Monthly Budget Statement Summary - M07 January

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	15,918	72,099	65,321	6,778	10%	111,979
Service charges	324,448	743,950	743,950	37,740	190,677	433,971	(243,293)	-56%	743,950
Investment revenue	11,332	10,100	10,100	733	2,247	5,892	(3,645)	-62%	10,100
Transfers and subsidies	694,190	754,206	754,206	5,432	566,482	439,954	126,529	29%	754,206
Other own revenue	134,466	279,001	279,001	15,672	110,105	162,750	(52,645)	-32%	279,001
Total Revenue (excluding capital transfers and contributions)	1,278,282	1,899,235	1,899,235	75,496	941,611	1,107,887	(166,277)	-15%	1,899,235
Employee costs	667,674	660,113	660,113	61,847	412,906	385,066	27,840	7%	660,113
Remuneration of Councillors	28,529	30,608	30,608	2,426	17,821	17,855	(33)	-0%	30,608
Depreciation & asset impairment	182,718	111,500	111,500	-	-	65,042	(65,042)	-100%	111,500
Finance charges	54,645	90,150	90,150	10	79,478	52,588	26,891	51%	90,150
Inventory consumed and bulk purchases	964,690	543,361	543,361	56,655	478,785	316,960	161,825	51%	543,361
Transfers and subsidies	176,805	174,155	174,155	38,858	88,468	101,591	(13,123)	-13%	174,155
Other expenditure	238,707	471,163	471,163	27,978	108,589	274,845	(166,255)	-60%	471,163
Total Expenditure	2,313,768	2,081,050	2,081,050	187,774	1,186,048	1,213,946	(27,898)	-2%	2,081,050
Surplus/(Deficit)	(1,035,487)	(181,815)	(181,815)	(112,279)	(244,437)	(106,059)	(138,378)	130%	(181,815)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	267,054	257,945	257,945	#####	136,458	150,468	###	-9%	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	(768,433)	76,130	76,130	(2,064,909)	(107,979)	44,409	(152,388)	-343%	76,130
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(768,433)	76,130	76,130	(2,064,909)	(107,979)	44,409	(152,388)	-343%	76,130
Capital expenditure & funds sources									
Capital expenditure	259,752	294,505	294,505	5,718	117,911	171,794	(53,883)	-31%	294,505
Capital transfers recognised	257,367	248,593	248,593	4,210	103,746	145,012	(41,266)	-28%	248,593
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	2,385	45,912	45,912	1,508	14,165	26,782	(12,617)	-47%	45,912
Total sources of capital funds	259,752	294,505	294,505	5,718	117,911	171,794	(53,883)	-31%	294,505

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1.1.2 Material variance explanations on Revenue by Sources

FS194 Maluti-a-Phofung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

FS194 Maluti-a-Phofung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (Revenue and expenditure) - Maluti-a-Phofung										
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	15,918	72,099	65,321	6,778	10%	111,979
Service charges - electricity revenue		137,109	446,336	446,336	7,132	70,218	260,363	(190,145)	-73%	446,336
Service charges - water revenue		101,905	209,623	209,623	17,796	64,252	122,280	(58,029)	-47%	209,623
Service charges - sanitation revenue		43,367	44,186	44,186	6,395	28,196	25,775	2,421	9%	44,186
Service charges - refuse revenue		42,067	43,804	43,804	6,418	28,011	25,553	2,459	10%	43,804
Rental of facilities and equipment		1,116	1,781	1,781	170	884	1,039	(155)	-15%	1,781
Interest earned - external investments		11,332	10,100	10,100	733	2,247	5,892	(3,645)	-62%	10,100
Interest earned - outstanding debtors		26,238	41,358	41,358	-	(5)	24,125	(24,130)	-100%	41,358
Dividends received										
Fines, penalties and forfeits		322	1,102	1,102	144	342	643	(301)	-47%	1,102
Licences and permits										
Agency services										
Transfers and subsidies		694,190	754,206	754,206	5,432	566,482	439,954	126,529	29%	754,206
Other revenue		107,392	234,760	234,760	15,358	108,883	136,943	(28,061)	-20%	234,760
Gains		(602)	-	-	-	2	-	2	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		1,278,282	1,899,235	1,899,235	75,496	941,611	1,107,887	(166,277)	-15%	1,899,235

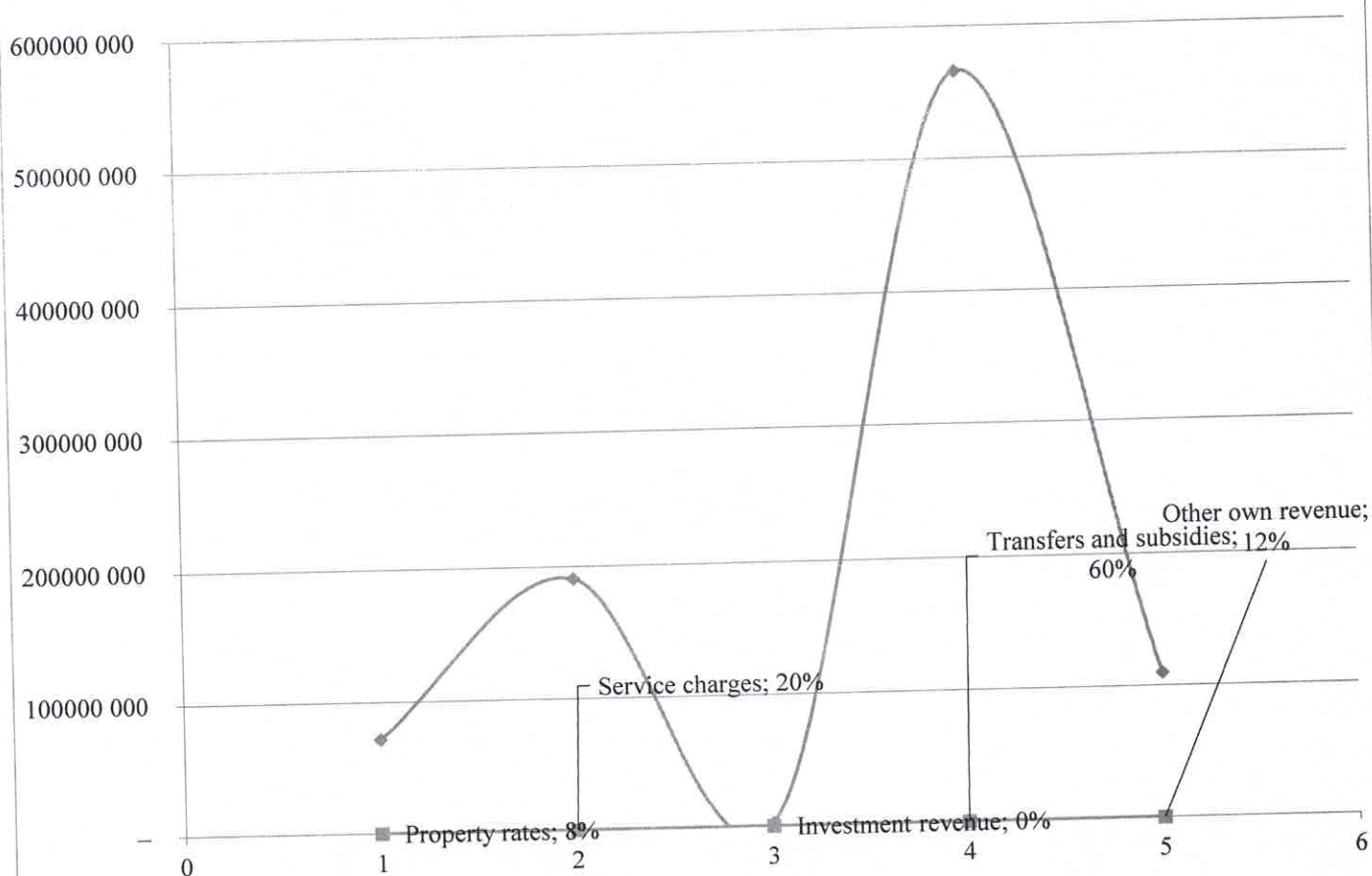
- **Property rates** amounted to **R15.9 million** and the year to date was above the target at **R72 million**.
- **Electricity revenue** was 73% below target. The year to date outcomes reflect the total billing of **R70.2 million**. This excludes the LPU's billed by Eskom.
- **Water revenue** was 47% below target. The year to date outcomes indicate a total of **R64.2 million**. The flat rate has not been implemented, hence the variance.
- **Sanitation revenue** was 9% above the target. The year to date outcome was at **R28.1 million**. The sewerage infrastructure connection has not reached the majority of the community and the sewer plants are currently not working.
- **Refuse revenue** was 10% above the target with the year to date outcome at **R28 million**.
- **Rental of facilities** was 15% below target with the year to date outcome at **R884 thousands**. This depends entirely on the need from the community for municipal facilities.
- **Interest on investment** was 62% below target with the year to date outcome **R2.2 million**.
- **Interest on outstanding debtors** was 100% below target. The municipality has been billing late since July 2022 hence the interest was not charged. The delivery of the invoices to the residential consumers is still a challenge.
- **Fines** were 47% below target. The year to date outcomes indicated a total of **R342 thousands**.
- **Transfers and subsidies** to date amounted to **R566.4 million**.
- **Other revenue** year to date outcome indicated a total of **R108.8 million**.

**FS194_In-Year Report (IYR) for the month ending 31 January 2023 – MFMA s71**

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 **60%** of the total revenue to date came from Grants and subsidies. The second contributor to the municipality comes from services charges, which was at **20%** by the end of **January 2023**.

Description R'000	Year to date performance	%
Property rates	72,099	8%
Service charges	190,677	20%
Investment revenue	2,247	0%
Transfers and subsidies	566,482	60%
Other own revenue	110,105	12%
Total Revenue	941,611	100%

YTD REVENUE PERFORMANCE

FS194_In-Year Report (IYR) for the month ending 31 January 2023 – MFMA s71

1.1.3 Material variance explanations on Expenditure by Type

FS194 Maluti-a-Phofung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

FS194 Maluti-a-Phofung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (Revenue and Expenditure) - Mof. Council										
Description	Ref	2021/22	Budget Year 2022/23							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
Expenditure By Type										
Employee related costs		667,674	660,113	660,113	61,847	412,906	385,066	27,840	7%	660,113
Remuneration of councillors		28,529	30,608	30,608	2,426	17,821	17,855	(33)	0%	30,608
Debt impairment		305	120,000	120,000	242	18,467	70,000	(51,533)	-74%	120,000
Depreciation & asset impairment		182,718	111,500	111,500	—	—	65,042	(65,042)	-100%	111,500
Finance charges		54,645	90,150	90,150	10	79,478	52,588	26,891	51%	90,150
Bulk purchases - electricity		870,195	506,499	506,499	55,785	466,676	295,458	171,219	58%	506,499
Inventory consumed		94,495	36,862	36,862	870	12,109	21,503	(9,394)	-44%	36,862
Contracted services		159,461	223,921	223,921	18,232	45,574	130,621	(85,047)	-65%	223,921
Transfers and subsidies		176,805	174,155	174,155	38,858	88,468	101,591	(13,123)	-13%	174,155
Other expenditure		78,939	127,241	127,241	9,504	44,545	74,224	(29,679)	-40%	127,241
Losses		1	—	—	—	3	—	3	#DIV/0!	—
Total Expenditure		2,313,768	2,081,050	2,081,050	187,774	1,186,048	1,213,946	(27,898)	-2%	2,081,050

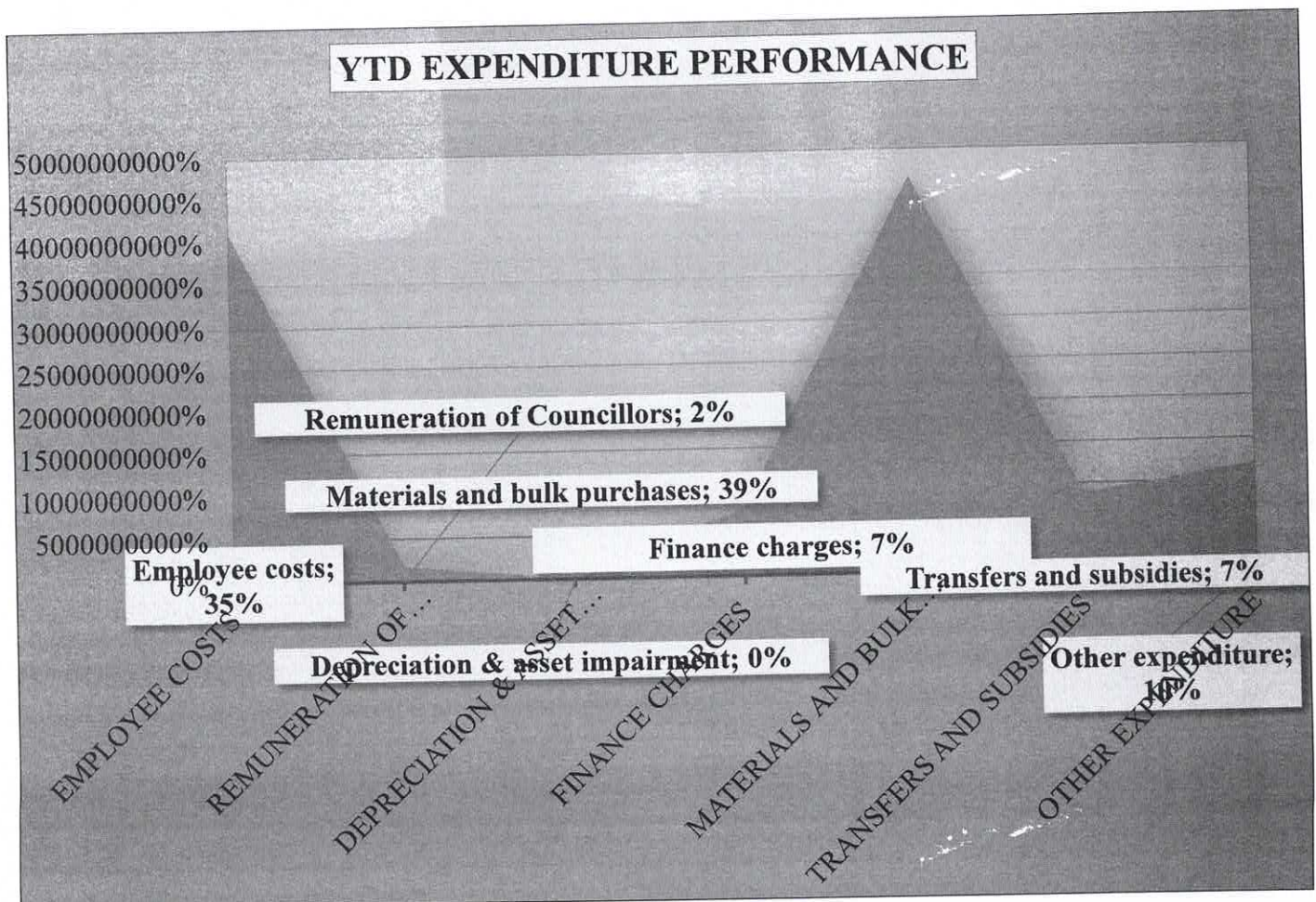
- **Employee related costs** outcome for the month of January amounted **R61.8 million**. This is a consolidated figure, the parent employee related costs for the month amounted to **R47.8 million** including **R9.5 million** for overtime, the entity's costs amounted to **R14 million** including the overtime of **R2 million**. The year to date was 7% above the target.
- **Remuneration of councillor's** outcome for January amounted to **R2.4 million** and the year to date outcome was **R17.8 million**.
- **Debt impairment** amounted to **R242 thousand** for January and the year to date outcome was **R18.4 million** due to the debt incentive scheme introduced.
- **Depreciation & assets impairment** transactions will be recorded at the year end.
- **Finance charges** year to date outcome was **R79.4 million**. The interest from **October** could not be captured due to insufficient budget allocation. The total Eskom interest amounting to **R123.4 million** still to be captured
- **Bulk purchases - Electricity** year to date outcome was **58%** above the target at **R466.6 million**.
- **Inventory consumed** year to date outcome was **44%** below target at **R12.1 million**.
- **Contracted services** year to date outcome was at **R45.5 million** which was **65%** below target of **R130.6 million**.
- **Transfers and subsidies** year to date outcome was at **R88.4 million**.
- **Other expenditure** year to date was **R44.5 million** which was **40%** below the **R74.2 million** target. This category includes amongst others; protective clothing, water and sewerage levies to the entity, advertisements, audit fees).

70
FS194_In-Year Report (IYR) for the month ending 31 January 2023 – MFMA s71

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

The chart shows that to date **39%** 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	412,906	35%
Remuneration of Councillors	17,821	2%
Depreciation & asset impairment	—	0%
Finance charges	79,478	7%
Materials and bulk purchases	466,676	39%
Transfers and subsidies	88,468	7%
Other expenditure	120,698	10%
Total Expenditure	1,186,048	100%





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) - M07 January

S194 Mainfr-a-Pronting - Table of Comprehensive Financials									
R thousands		Description		Ref	2021/22				
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
1	Revenue - Functional	994,481	1,215,351	1,215,351	33,302	742,446	708,955	33,491	1,215,351
	Executive and council	-	-	-	-	-	-	-	-
	Finance and administration	994,481	1,215,351	1,215,351	33,302	742,446	708,955	33,491	1,215,351
	Internal audit	-	-	-	-	-	-	-	-
	Community and public safety	(22,199)	38,305	38,305	437	2,407	22,344	(19,937)	38,305
	Community and social services	(46,657)	24,755	24,755	236	1,213	14,440	(13,227)	24,755
	Sport and recreation	23,225	9,714	1,429	38	484	5,666	(5,182)	9,714
	Public safety	719	2,408	2,408	13	163	1,405	(1,242)	2,408
	Housing	-	-	-	-	-	-	-	-
	Health	-	-	-	-	-	-	-	-
	Economic and environmental services	30,514	40,203	40,203	29,329	40,141	23,452	16,689	40,203
	Planning and development	402	574	574	16	156	335	(179)	574
	Road transport	30,111	39,629	39,629	29,313	39,986	23,117	16,868	39,629
	Environmental protection	-	-	-	-	-	-	-	-
	Trading services	542,539	863,321	863,321	(1,940,393)	292,884	503,604	(210,720)	863,321
	2	Energy sources	198,418	485,465	485,465	(1,179,056)	100,659	283,188	(182,529)
Water management		161,973	219,358	219,358	47,746	94,202	127,959	(33,757)	219,358
Waste management		137,005	104,246	104,246	(819,306)	64,298	60,810	3,488	104,246
Other		45,144	54,253	54,253	10,224	33,726	31,648	2,078	54,253
Total Revenue - Functional		1,545,335	2,157,180	2,157,180	(1,877,135)	1,078,068	1,258,355	(180,287)	2,157,180
Expenditure - Functional		566,164	892,655	892,655	83,937	335,962	520,716	(184,754)	892,655
Executive and council		88,837	128,916	128,916	6,573	48,930	75,201	(26,271)	128,916
Finance and administration		470,473	756,706	756,706	76,672	282,940	441,412	(158,472)	756,706
Internal audit		6,854	7,033	7,033	692	4,091	4,103	(11)	7,033
Community and public safety		211,120	155,772	155,772	11,309	78,333	90,867	(12,533)	155,772
Community and social services		84,198	25,547	25,547	1,578	10,336	14,902	(4,566)	25,547
Sport and recreation		56,109	50,244	50,244	3,808	26,696	29,309	(2,613)	50,244
Public safety		67,834	74,314	74,314	5,428	38,432	43,350	(4,918)	74,314
Housing		2,979	5,667	5,667	495	2,869	3,306	(437)	5,667
Health		-	-	-	-	-	-	-	-
Economic and environmental services		199,870	85,737	85,737	4,615	32,296	50,013	(17,717)	85,737
3	Planning and development	22,556	31,834	31,834	1,715	12,204	18,570	(6,366)	31,834
	Road transport	177,314	53,903	53,903	2,900	20,092	31,443	(11,351)	53,903
	Environmental protection	-	-	-	-	-	-	-	-
	Trading services	1,334,388	942,579	942,579	87,771	738,379	549,838	188,541	942,579
	Energy sources	1,067,978	749,700	749,700	69,029	609,494	437,325	172,169	749,700
	Water management	81,675	46,558	46,558	5,523	40,148	27,159	12,990	46,558
	Waste water management	70,807	44,236	44,236	5,151	39,102	25,804	13,298	44,236
	Waste management	113,927	102,086	102,086	8,068	49,634	59,550	(9,916)	102,086
	Other	2,225	4,307	4,307	142	1,078	2,512	(1,435)	4,307
	Total Expenditure - Functional	2,313,768	2,081,050	2,081,050	187,774	1,186,048	1,213,946	(27,898)	2,081,050
	Surplus (Deficit) for the year	(768,433)	76,130	76,130	(2,064,909)	(107,979)	44,409	(152,388)	76,130



72

FS194_In-Year Report (IYR) for the month ending 31 January 2023 – MFMA s71

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) -

FS194 Maluti-a-Phofung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (Revenue and Expenditure)										
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	-	318	350	(32)	-9.1%	600
Vote 04 - Financial Services		994,940	1,214,751	1,214,751	33,302	742,128	708,605	33,523	4.7%	1,214,751
Vote 05 - Municipal Infrastructure		373,963	417,155	417,155	(732,023)	232,135	243,340	(11,206)	-4.6%	417,155
Vote 06 - Community Services		20,524	24,608	24,608	105	881	14,355	(13,474)	-93.9%	24,608
Vote 07 - Public Safety & Transport		(66,878)	1,429	1,429	149	546	833	(287)	-34.4%	1,429
Vote 08 - Sports, Arts, Parks, Culture		23,225	9,714	9,714	38	484	5,666	(5,182)	-91.5%	9,714
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		-	-	-	190	190	-	190	#DIV/0!	-
Vote 10 - Hunan Settlements		1,200	2,885	2,885	144	571	1,683	(1,111)	-66.0%	2,885
Vote 11 - ldp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		402	574	574	16	156	335	(179)	-53.5%	574
Vote 13 - Electricity Department		198,418	485,465	485,465	(1,179,056)	100,659	283,188	(182,529)	-64.5%	485,465
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1,545,335	2,157,180	2,157,180	(1,877,135)	1,078,068	1,258,355	(180,287)	-14.3%	2,157,180
Expenditure by Vote	1									
Vote 01 - Legislative Authority		53,102	61,448	61,448	4,105	29,891	35,845	(5,953)	-16.6%	61,448
Vote 02 - Office Of The Municipal Manager		21,946	23,887	23,887	1,941	12,365	13,934	(1,569)	-11.3%	23,887
Vote 03 - Corporate Services		103,594	137,938	137,938	15,879	55,361	80,464	(25,103)	-31.2%	137,938
Vote 04 - Financial Services		302,112	604,807	604,807	55,427	196,157	352,804	(156,647)	-44.4%	604,807
Vote 05 - Municipal Infrastructure		308,140	157,911	157,911	11,205	72,051	92,115	(20,064)	-21.8%	157,911
Vote 06 - Community Services		85,670	24,757	24,757	1,829	11,827	14,441	(2,615)	-18.1%	24,757
Vote 07 - Public Safety & Transport		126,976	106,205	106,205	10,469	69,703	61,953	7,750	12.5%	106,205
Vote 08 - Sports, Arts, Parks, Culture		56,109	50,846	50,846	3,808	26,696	29,660	(2,964)	-10.0%	50,846
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		10,840	20,513	20,513	836	5,642	11,966	(6,323)	-52.8%	20,513
Vote 10 - Hunan Settlements		14,362	15,474	15,474	962	4,827	9,027	(4,199)	-46.5%	15,474
Vote 11 - ldp, Pms Department		2,922	2,926	2,926	212	1,707	1,707	1	0.0%	2,926
Vote 12 - Spatial Development, Planning & Traditional Affairs		11,020	13,311	13,311	810	5,932	7,765	(1,833)	-23.6%	13,311
Vote 13 - Electricity Department		1,066,717	749,700	749,700	69,029	608,989	437,325	171,664	39.3%	749,700
Vote 14 - Maluti Water		150,258	111,327	111,327	11,263	84,899	64,941	19,958	30.7%	111,327
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	2,313,768	2,081,050	2,081,050	187,774	1,186,048	1,213,946	(27,898)	-2.3%	2,081,050
Surplus/ (Deficit) for the year	2	(768,433)	76,130	76,130	(2,064,909)	(107,979)	44,409	(152,388)	-343.1%	76,130



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FS194_In-Year Report (IYR) for the month ending 31 January 2023 – MFMA s71

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) - M07 January

S 194 Maluti-a-Phofeng - Table C4 Consolidated Monthly Budget Statement - Financial Performance (continued)										
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	15 918	72 099	65 321	6 778	10%	111 979
Service charges - electricity revenue		137 109	446 336	446 336	7 132	70 218	260 363	(190 145)	-73%	446 336
Service charges - water revenue		101 905	209 623	209 623	17 796	64 252	122 280	(58 029)	-47%	209 623
Service charges - sanitation revenue		43 367	44 186	44 186	6 395	28 196	25 775	2 421	9%	44 186
Service charges - refuse revenue		42 067	43 804	43 804	6 418	28 011	25 553	2 459	10%	43 804
Rental of facilities and equipment		1 116	1 781	1 781	170	884	1 039	(155)	-15%	1 781
Interest earned - external investments		11 332	10 100	10 100	733	2 247	5 892	(3 645)	-62%	10 100
Interest earned - outstanding debtors		26 238	41 358	41 358	—	(5)	24 125	(24 130)	-100%	41 358
Dividends received										
Fines, penalties and forfeits		322	1 102	1 102	144	342	643	(301)	-47%	1 102
Licences and permits										
Agency services										
Transfers and subsidies		694 190	754 206	754 206	5 432	566 482	439 954	126 529	29%	754 206
Other revenue		107 392	234 760	234 760	15 358	108 883	136 943	(28 061)	-20%	234 760
Gains		(602)	—	—	—	2	—	2	#DIV/0!	—
Total Revenue (excluding capital transfers and contributions)		1 278 282	1 899 235	1 899 235	75 496	941 611	1 107 887	(166 277)	-15%	1 899 235
Expenditure By Type										
Employee related costs		667 674	660 113	660 113	61 847	412 906	385 066	27 840	7%	660 113
Remuneration of councillors		28 529	30 608	30 608	2 426	17 821	17 855	(33)	0%	30 608
Debt impairment		305	120 000	120 000	242	18 467	70 000	(51 533)	-74%	120 000
Depreciation & asset impairment		182 718	111 500	111 500	—	—	65 042	(65 042)	-100%	111 500
Finance charges		54 645	90 150	90 150	10	79 478	52 588	26 891	51%	90 150
Bulk purchases - electricity		870 195	506 499	506 499	55 785	466 676	295 458	171 219	58%	506 499
Inventory consumed		94 495	36 862	36 862	870	12 109	21 503	(9 394)	-44%	36 862
Contracted services		159 461	223 921	223 921	18 232	45 574	130 621	(85 047)	-65%	223 921
Transfers and subsidies		176 805	174 155	174 155	38 858	88 468	101 591	(13 123)	-13%	174 155
Other expenditure		78 939	127 241	127 241	9 504	44 545	74 224	(29 679)	-40%	127 241
Losses		1	—	—	—	3	—	3	#DIV/0!	—
Total Expenditure		2 313 768	2 081 050	2 081 050	187 774	1 186 048	1 213 946	(27 898)	-2%	2 081 050
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(1 035 487)	(181 815)	(181 815)	(112 279)	(244 437)	(106 059)	(138 378)	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	(1 952 630)	136 458	150 468	(14 010)	(0)	257 945
Transfers and subsidies - capital (in-kind - all)										
Surplus/(Deficit) after capital transfers & contributions		(768 433)	76 130	76 130	(2 064 909)	(107 979)	44 409			76 130
Taxation										
Surplus/(Deficit) after taxation		(768 433)	76 130	76 130	(2 064 909)	(107 979)	44 409			76 130
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(768 433)	76 130	76 130	(2 064 909)	(107 979)	44 409			76 130
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(768 433)	76 130	76 130	(2 064 909)	(107 979)	44 409			76 130

FS194_In-Year Report (IYR) for the month ending 31 January 2023 – MFMA s71

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 - M07 January

Vote Description	Ref	2021/22	Budget Year 2022/23							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
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		1 041	3 000	3 000	125	318	1 750	(1 432)	-82%	3 000
Vote 04 - Financial Services		308	1 000	1 000	-	105	583	(478)	-82%	1 000
Vote 05 - Municipal Infrastructure		189 907	201 592	201 592	625	77 034	117 595	(40 562)	-34%	201 592
Vote 06 - Community Services		14 897	24 583	24 583	-	11 518	14 340	(2 822)	-20%	24 583
Vote 07 - Public Safety & Transport		-	6 100	6 100	-	-	3 558	(3 558)	-100%	6 100
Vote 08 - Sports, Arts, Parks, Culture		6 723	9 417	9 417	-	-	5 493	(5 493)	-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		45 840	47 000	47 000	4 969	28 522	27 417	1 105	4%	47 000
Vote 14 - Maluti Water		1 036	1 812	1 812	-	414	1 057	(643)	-61%	1 812
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	259 752	294 505	294 505	5 718	117 911	171 794	(53 883)	-31%	294 505
Total Capital Expenditure		259 752	294 505	294 505	5 718	117 911	171 794	(53 883)	-31%	294 505



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75

FS194_In-Year Report (IYR) for the month ending 31 January 2023 – MFMA s71

FS194 Maluti-a-Phofung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M07 January

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									
Capital Expenditure - Functional Classification										
Governance and administration		2,385	9,412	9,412	125	837	5,490	(4,653)	-85%	9,412
Executive and council		1,036	1,812	1,812	-	414	1,057	(643)	-61%	1,812
Finance and administration		1,349	7,600	7,600	125	424	4,433	(4,010)	-90%	7,600
Internal audit								-		
Community and public safety		21,620	36,500	36,500	-	11,518	21,292	(9,774)	-46%	36,500
Community and social services		14,897	25,583	25,583	-	11,518	14,923	(3,405)	-23%	25,583
Sport and recreation		6,723	9,417	9,417	-	-	5,493	(5,493)	-100%	9,417
Public safety		-	1,500	1,500	-	-	875	(875)	-100%	1,500
Housing		-	-	-	-	-	-	-		-
Health								-		
Economic and environmental services		14,818	45,277	45,277	625	7,854	26,412	(18,557)	-70%	45,277
Planning and development								-		
Road transport		14,818	45,277	45,277	625	7,854	26,412	(18,557)	-70%	45,277
Environmental protection								-		
Trading services		220,929	203,315	203,315	4,969	97,701	118,601	(20,899)	-18%	203,315
Energy sources		45,840	47,000	47,000	4,969	28,522	27,417	1,105	4%	47,000
Water management		158,096	101,276	101,276	-	45,628	59,078	(13,450)	-23%	101,276
Waste water management		16,993	55,039	55,039	-	23,551	32,106	(8,555)	-27%	55,039
Waste management		-	-	-	-	-	-	-		-
Other								-		
Total Capital Expenditure - Functional Classification	3	259,752	294,505	294,505	5,718	117,911	171,794	(53,883)	-31%	294,505
Funded by:										
National Government		257,367	248,593	248,593	4,210	103,746	145,012	(41,266)	-28%	248,593
Provincial Government								-		
District Municipality								-		
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)								-		
Transfers recognised - capital		257,367	248,593	248,593	4,210	103,746	145,012	(41,266)	-28%	248,593
Borrowing	6							-		
Internally generated funds		2,385	45,912	45,912	1,508	14,165	26,782	(12,617)	-47%	45,912
Total Capital Funding		259,752	294,505	294,505	5,718	117,911	171,794	(53,883)	-31%	294,505



76

FS194_In-Year Report (IYR) for the month ending 31 January 2023 – MFMA s71**1.2.4.1 List of capital projects and performance****Capital assets from own funds**

The total capital expenditure from own source for the month of January amounted to **R1.5 million** and the year to date movement amounted to **R14.1 million**. This was mainly to the procurement of transformers.

Description FIXED ASSETS	Budget 2022/23	January Actuals	YearTD outcomes	%	Balances
PARENT MUNICIPALITY	44 100 000	1 508 027	13 751 425	31%	30 348 575
Machinery & equipment (corporate)	1 000 000	23 700	61 972	6%	938 028
Computer & equipment	2 000 000	100 977	256 510	13%	1 743 490
Furniture & fittings	1 000 000	-	105 163	11%	894 837
Fleet	15 000 000	-	-	0%	15 000 000
Machinery & equipment (community)	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)	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	1 383 350	13 327 779	89%	1 672 221
MAP WATER	1 812 000	-	413 707	23%	1 398 293
Equipment Other	180 000	-	124 121	69%	55 879
Plant And Machinery	540 000	-	112 027	21%	427 973
Refurbishment Projects	900 000	-	174 082	19%	725 918
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	1 508 027	14 165 132	31%	31 746 868



77

FS194_In-Year Report (IYR) for the month ending 31 January 2023 – MFMA s71

The capital expenditure from conditional grants

The total capital expenditure from projects funded by grants for January amounted to **R4.2 million** and the year to date was at **R103.7 million (excluding Vat)**.

Description (Functional classification)	Source of funding	2022/23 MTREF				
		Budget year 2022/23	January Actuals	YTD Actuals	%	Balance
ROADS PROJECTS		30,276,908	624,735	7,854,274	26%	22,422,634
Monontsha:Construction of footbridge	MIG	6,135,990	-	-	0%	6,135,990
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	-	3,557,462	34%	6,895,343
Namahadi: construction of 5km paved roads	MIG	11,173,913	624,735	4,296,813	38%	6,877,100
WATER PROJECTS		101,276,267	-	45,628,138	45%	55,648,129
Chris Hani Park: Water Reticulation 500	MIG	15,577,768	-	7,911,528	51%	7,666,240
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	2,731,018	-	-	0%	2,731,018
Upgrading of water pump station	MIG	1,480,663	-	-	0%	1,480,663
Matebeleng: Construction of 3ML Reservoir	MIG	11,904,932	-	11,673,131	98%	231,801
Fika Patso purification project	WSIG	38,896,000	-	26,043,479	67%	12,852,521
WASTE WATER MANAGEMENT/ SEWERAGE PROJECTS		55,039,080	-	23,551,434	43%	31,487,646
Intabazwe Ext. 3: Construction of Waterborne Sewer Network for 1020 erven	MIG	12,572,272	-	3,790,417	30%	8,781,855
Refurbishment of sewer pump stations	MIG	12,437,969	-	-	0%	12,437,969
Namahadi: Construction of sewer reticulation	MIG	10,028,839	-	-	0%	10,028,839
Qwaqwa: Construction of 2400 VIP Toilets - Phase 13A	MIG	20,000,000	-	19,761,017	99%	238,983
COMMUNITY FACILITY PROJECTS		21,583,084	-	11,518,039	53%	10,065,045
Upgrading of Phuthaditjhaba town hall	MIG	21,583,084	-	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	3,585,339	15,194,066	47%	16,805,934
Upgrading of E-Ross Substation- Phase 1	DOE	32,000,000	3,585,339	15,194,066	47%	16,805,934
TOTAL ASSETS FUNDED BY NATIONAL GRANTS		248,592,544	4,210,074	103,745,951	42%	144,846,593



FS194_In-Year Report (IYR) for the month ending 31 January 2023 – MFMA s71

1.2.5 Table C6 Consolidated Financial Position

The table indicates that the total assets amounted to **R8.8 billion** and the total liabilities amounted to **R10.6 billion** by the end of January 2023.

FS194 Maluti-a-Phofung - Table C6 Consolidated Monthly Budget Statement - Financial Position - M07

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		388 199	(538 223)	(538 223)	347 843	(538 223)
Call investment deposits		22 976	9 022	9 022	35 811	9 022
Consumer debtors		1 608 458	2 018 200	2 018 200	1 743 495	2 018 200
Other debtors		1 256 841	367 174	367 174	1 379 497	367 174
Current portion of long-term receivables		144	-	-	144	-
Inventory		5 720	(198)	(198)	5 320	(198)
Total current assets		3 282 339	1 855 975	1 855 975	3 512 110	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	4 584 644	7 792 365
Biological			-	-		-
Intangible		-	-	-	-	-
Other non-current assets			-	-		-
Total non current assets		5 269 843	7 792 365	7 792 365	5 387 754	7 792 365
TOTAL ASSETS		8 552 182	9 648 340	9 648 340	8 899 865	9 648 340
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		(15 019)	-	-	(15 019)	-
Consumer deposits		25 978	295	295	25 524	295
Trade and other payables		9 558 822	5 668 665	5 668 665	9 948 175	5 668 665
Provisions		688 033	-	-	688 023	-
Total current liabilities		10 257 814	5 668 960	5 668 960	10 646 703	5 668 960
Non current liabilities						
Borrowing		320	-	-	320	-
Provisions		-	-	-	-	-
Total non current liabilities		320	-	-	320	-
TOTAL LIABILITIES		10 258 134	5 668 960	5 668 960	10 647 023	5 668 960
NET ASSETS	2	(1 705 952)	3 979 380	3 979 380	(1 747 158)	3 979 380
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		(1 818 626)	2 858 682	2 858 682	(1 693 721)	2 858 682
Reserves		(212 934)	-	-	(212 934)	-
TOTAL COMMUNITY WEALTH/EQUITY	2	(2 031 560)	2 858 682	2 858 682	(1 906 655)	2 858 682



FS194_In-Year Report (IYR) for the month ending 31 January 2023 – MFMA s71

1.2.1. 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 the bank movements.

FS194 Maluti-a-Phofung - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M07 January

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	5 505	38 561	80 578	(42 017)	-52%	138 133
Service charges		-	404 913	404 913	19 070	110 042	236 199	(126 157)	-53%	404 913
Other revenue		-	50 829	50 829	(32 402)	(370 933)	29 650	(400 583)	-1351%	50 829
Transfers and Subsidies - Operational		-	753 706	753 706	-	542 209	439 662	102 547	23%	753 706
Transfers and Subsidies - Capital		-	257 945	257 945	-	180 853	150 468	30 385	20%	257 945
Interest		-	10 100	10 100	733	733	5 892	(5 159)	-88%	10 100
Dividends								-		
Payments										
Suppliers and employees		-	(1 551 983)	(1 551 983)	4 892	(91 175)	(905 324)	(814 149)	90%	(1 551 983)
Finance charges								-		
Transfers and Grants								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	63 643	63 643	(2 202)	410 290	37 125	(373 165)	-1005%	63 643
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE						(144)	-	(144)	#DIV/0!	-
Decrease (increase) in non-current receivables		-	144	-	-			-		
Decrease (increase) in non-current investments										
Payments										
Capital assets		-	(294 505)	(294 505)	(5 718)	(117 911)	(171 794)	(53 883)	31%	(294 505)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(294 360)	(294 505)	(5 718)	(118 055)	(171 794)	(53 739)	31%	(294 505)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits		-	295	-	2	(454)	172	(627)	-364%	295
Payments										
Repayment of borrowing								-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	295	-	2	(454)	172	627	364%	295
NET INCREASE/ (DECREASE) IN CASH HELD		-	(230 422)	(230 862)	(7 919)	291 780	(134 497)			(230 566)
Cash/cash equivalents at beginning:		181 011	-	-	(55 403)	439 057	-			439 057
Cash/cash equivalents at month/year end:		181 011	(230 422)	(230 862)		730 837	(134 497)			208 491

FS194_In-Year Report (IYR) for the month ending 31 January 2023 – MFMA s71

PART 2 - SUPPORTING DOCUMENTATION

2.1. SUPPORTING TABLES

2.1.1. Debtors Age Analysis

- The total debt book amounted to **R2.3 billion** by the end of **January 2023**.
- 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 **R663 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 - M07 January

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	15 579	6 343	9 041	8 948	10 016	10 049	70 991	532 253	663 220
Electricity	1300	5 082	4 608	4 310	4 182	5 200	3 857	23 835	263 761	314 835
Property Rates	1400	8 760	8 225	8 113	7 764	7 510	7 302	43 931	478 887	570 492
Waste Water Management	1500	4 009	3 836	3 876	3 813	3 806	3 964	22 471	213 129	258 904
Waste Management	1600	3 864	3 805	3 784	3 759	3 744	3 722	21 557	213 204	257 438
Interest on Arrear Debtor Accounts	1810	0	3	18	21	11	3	16 060	196 474	212 591
Other	1900	121	416	113	94	92	91	564	30 657	32 147
Total By Income Source	2000	37 415	27 236	29 255	28 581	30 378	28 989	199 410	1 928 364	2 309 627
Debtors Age Analysis By Customer Group										
Organs of State	2200	8 180	6 827	7 493	7 368	8 195	7 190	43 909	375 143	464 305
Commercial	2300	9 144	6 680	6 085	5 501	5 684	5 005	35 929	437 621	511 648
Households	2400	20 091	13 729	15 677	15 712	16 499	16 794	119 572	1 115 600	1 333 674
Total By Customer Group	2600	37 415	27 236	29 255	28 581	30 378	28 989	199 410	1 928 364	2 309 627

2.1.2. Creditors Age Analysis

FS194 Maluti-a-Phofung - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

PS194 Maluti-a-Phofung - Supporting Table SC4 Monthly Budget Statement - aged creditors - 11/07/2022

Description	NT Code	Budget Year 2021/22								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180	181 Days - 1 Year	Over 1 Year	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	84,482	91,876	84,970	-	-	-	-	7,085,043	7,346,370
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	209	356	945	7,104	-	-	-	-	8,614
Auditor General	0800	-	-	-	43	-	-	-	-	43
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	84,691	92,233	85,914	7,147	-	-	-	7,085,043	7,355,027



FS194_In-Year Report (IYR) for the month ending 31 January 2023 – MFMA s71

2.1.3. Investments Portfolio Analysis

- The closing balances by the end of **January 2023** amounted to **R63.6 million**.

FS194 Maluti-a-Phofung - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January

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	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	163,126	823	191	28,000	191,758
ABSA 9358605812	Months	Investment	19,713	128	-	-	19,842
SBSA 40823938	Months	Investment	-	-	-	-	-
SBSA 34 852 640 7	Months	Investment	141	-	-	-	141
FNB 62756806661	Months	Investment	33,105,913	-	33,000,000	94,268	200,181
NEDBANK 03/7881162791	Months	Investment	20,407	121	-	-	20,528
SBSA 04 082 393 8	Months	Months	110,000,000	-	50,296,815	296,815	60,000,000
Municipality sub-total			146,512,036	1,072	- 83,297,006	419,083	63,635,185
Entities							
			-	-	-	-	-
Entities sub-total			-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST			146,512,036	1,072	- 83,297,006	419,083	63,635,185

2.1.4. Allocations and grants received

The total grants received to date amounted to **R720.3 million**.

Description R'000	Budget 2022/23	January Actual	YearTD actual	Balance
RECEIPTS:				
Operating Transfers and Grants				
National Government:				
Equitable Share	744 441	-	534 792	209 649
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	-	539 434	214 272
Capital Transfers and Grants				
Integrated National Electrification Programme Grant	32 000	-	16 000	16 000
Municipal Infrastructure Grant	187 049	-	134 903	52 146
Water Services Infrastructure Grant	38 896	-	29 950	8 946
Total Capital Transfers and Grants	257 945	-	180 853	77 092
TOTAL RECEIPTS OF TRANSFERS & GRANTS	1 011 651	-	720 287	291 364

FS194_In-Year Report (IYR) for the month ending 31 January 2023 – MFMA s71

2.1.5. Councillors and Board Member Allowances and Employee Benefits

The total employee costs in January for the Parent municipality including councillors amounted to **R50.2 million** and the year to date was at **R332.5 million**.

FS194 Maluti-a-Phofung - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January

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	15 050	14 461	589	4%	24 790
Pension and UIF Contributions		119	134	134	11	76	78	(2)	-3%	134
Medical Aid Contributions		75	113	113	4	30	66	(36)	-54%	113
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		7 378	3 196	3 196	238	1 687	1 864	(177)	-10%	3 196
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1 453	2 376	2 376	137	978	1 386	(408)	-29%	2 376
Sub Total - Councillors		28 529	30 608	30 608	2 426	17 821	17 855	(33)	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	423	3 564	4 376	(813)	-19%	7 502
Pension and UIF Contributions		523	543	543	19	233	317	(84)	-27%	543
Medical Aid Contributions		99	131	131	5	60	76	(16)	-21%	131
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		758	1 035	1 035	69	440	603	(163)	-27%	1 035
Cellphone Allowance		72	122	122	6	60	71	(11)	-15%	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	4 357	5 444	(1 087)	-20%	9 333
% increase	4		45,1%	45,1%						45,1%
Other Municipal Staff										
Basic Salaries and Wages		312 134	317 645	317 645	27 610	190 630	185 293	5 337	3%	317 645
Pension and UIF Contributions		48 532	51 317	51 317	4 359	30 467	29 935	532	2%	51 317
Medical Aid Contributions		22 108	22 653	22 653	1 992	13 428	13 214	214	2%	22 653
Overtime		63 620	44 424	44 424	9 578	41 936	25 914	16 022	62%	44 424
Performance Bonus		22 639	24 377	24 377	1 330	16 874	14 220	2 654	19%	24 377
Motor Vehicle Allowance		12 567	12 913	12 913	1 092	7 800	7 533	267	4%	12 913
Cellphone Allowance		802	826	826	89	632	482	150	31%	826
Housing Allowances		1 485	1 595	1 595	120	822	931	(109)	-12%	1 595
Other benefits and allowances		5 238	5 679	5 679	455	3 515	3 313	202	6%	5 679
Payments in lieu of leave		2 119	2 530	2 530	16	996	1 476	(480)	-33%	2 530
Long service awards		3 720	6 820	6 820	677	3 445	3 979	(534)	-13%	6 820
Post-retirement benefit obligations	2	(398)	-	-	(32)	(159)	-	(159)	#DIV/0!	-
Sub Total - Other Municipal Staff		494 566	490 781	490 781	47 286	310 386	286 289	24 097	8%	490 781
% increase	4		-0,8%	-0,8%						-0,8%
Total Parent Municipality		529 529	530 722	530 722	50 234	332 564	309 588	22 977	7%	530 722

FS194_In-Year Report (IYR) for the month ending 31 January 2023 – MFMA s71

- The January total employee costs for the Entity amounted to **R14 million** and the year to date amounted to **R98.1 million**.
- The January **consolidated** total employee costs amounted to **R64.2 million** and the year to date was at **R430.7 million** (including councillors).

FS194 Maluti-a-Phofung - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January

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											
Senior Managers of Entities											
Basic Salaries and Wages			80	15,434	15,434	–	–	9,003	(9,003)	-100%	15,434
Pension and UIF Contributions			129	3,572	3,572	13	88	2,084	(1,996)	-96%	3,572
Medical Aid Contributions			–	816	816	–	–	476	(476)	-100%	816
Overtime			–	–	–	–	–	–	–	–	–
Performance Bonus			–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance			–	3,401	3,401	–	–	1,984	(1,984)	-100%	3,401
Cellphone Allowance			–	–	–	–	–	–	–	–	–
Housing Allowances			–	689	689	–	–	402	(402)	-100%	689
Other benefits and allowances			246	1,576	1,576	23	164	919	(756)	-82%	1,576
Payments in lieu of leave			–	–	–	–	–	–	–	–	–
Long service awards			–	116	116	–	–	68	(68)	-100%	116
Post-retirement benefit obligations									–		
Sub Total - Senior Managers of Entities		2	455	25,605	25,605	36	252	14,937	(14,685)	-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	7,596	52,657	43,936	8,721	20%	75,318
Pension and UIF Contributions			8,401	14,783	14,783	577	4,146	8,624	(4,478)	-52%	14,783
Medical Aid Contributions			8,953	7,079	7,079	695	4,864	4,130	734	18%	7,079
Overtime			25,799	972	972	2,061	13,303	567	12,736	2247%	972
Performance Bonus			5,408	12,185	12,185	74	2,627	7,108	(4,481)	-63%	12,185
Motor Vehicle Allowance			13,585	11,028	11,028	1,100	7,910	6,433	1,476	23%	11,028
Cellphone Allowance			–	–	–	–	–	–	–	–	–
Housing Allowances			2,330	3,151	3,151	178	1,277	1,838	(561)	-31%	3,151
Other benefits and allowances			14,876	8,807	8,807	1,418	9,817	5,137	4,680	91%	8,807
Payments in lieu of leave			1,462	–	–	166	595	–	595	#DIV/0!	–
Long service awards			731	1,072	1,072	8	85	625	(540)	-86%	1,072
Post-retirement benefit obligations			1,090	–	–	130	629	–	629	#DIV/0!	–
Sub Total - Other Staff of Entities		4	166,220	134,394	134,394	14,003	97,911	78,397	19,515	25%	134,394
% increase				-19.1%	-19.1%						-19.1%
Total Municipal Entities			166,674	160,000	160,000	14,039	98,163	93,333	4,829	5%	160,000
TOTAL SALARY, ALLOWANCES & BENEFITS			696,203	690,722	690,722	64,272	430,727	402,921	27,806	7%	690,722
% increase		4		-0.8%	-0.8%						-0.8%
TOTAL MANAGERS AND STAFF			667,674	660,113	660,113	61,847	412,906	385,066	27,840	7%	660,113



84

FS194_In-Year Report (IYR) for the month ending 31 January 2023 – MFMA s71

2.2. PARENT MUNICIPALITY FINANCIAL PERFORMANCE

The total revenue for the parent municipality amounted to **R59.9 million**.
The total expenditure amounted to **R172.4 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	15 918	72 099	65 321	6 778	10%	111 979
Service charges - electricity revenue		137 109	446 336	446 336	7 132	70 218	260 363	(190 145)	-73%	446 336
Service charges - water revenue		101 905	209 623	209 623	17 796	64 252	122 280	(58 029)	-47%	209 623
Service charges - sanitation revenue		43 367	44 186	44 186	6 395	28 196	25 775	2 421	9%	44 186
Service charges - refuse revenue		42 067	43 804	43 804	6 418	28 011	25 553	2 459	10%	43 804
Rental of facilities and equipment		1 116	1 781	1 781	170	884	1 039	(155)	-15%	1 781
Interest earned - external investments		11 332	10 000	10 000	733	2 247	5 833	(3 586)	-61%	10 000
Interest earned - outstanding debtors		26 238	41 358	41 358	-	(5)	24 125	(24 130)	-100%	41 358
Dividends received										
Fines, penalties and forfeits		322	1 102	1 102	144	342	643	(301)	-47%	1 102
Licences and permits										
Agency services										
Transfers and subsidies		569 251	754 206	754 206	4 084	540 939	439 954	100 986	23%	754 206
Other revenue		34 071	38 860	38 860	1 182	19 526	22 668	(3 143)	-14%	38 860
Gains		(602)	-	-	-	2	-	2	#DIV/0!	-
Total Revenue (excluding capital transfers and contribution)		1 080 022	1 703 235	1 703 235	59 972	826 711	993 554	(166 843)	-17%	1 703 235
Expenditure By Type										
Employee related costs		500 999	500 113	500 113	47 808	314 743	291 733	23 010	8%	500 113
Remuneration of councillors		28 529	30 608	30 608	2 426	17 821	17 855	(33)	0%	30 608
Debt impairment		305	120 000	120 000	242	18 467	70 000	(51 533)	-74%	120 000
Depreciation & asset impairment		182 718	110 000	110 000	-	-	64 167	(64 167)	-100%	110 000
Finance charges		54 645	90 150	90 150	10	79 478	52 588	26 891	51%	90 150
Bulk purchases - electricity		870 191	506 499	506 499	55 785	466 676	295 458	171 219	58%	506 499
Inventory consumed		86 040	25 596	25 596	752	8 240	14 931	(6 691)	-45%	25 596
Contracted services		151 276	215 831	215 831	17 964	42 997	125 901	(82 904)	-66%	215 831
Transfers and subsidies		176 805	174 155	174 155	38 858	88 468	101 591	(13 123)	-13%	174 155
Other expenditure		59 629	113 910	113 910	8 640	36 372	66 448	(30 075)	-45%	113 910
Losses		1	-	-	-	3	-	3	#DIV/0!	-
Total Expenditure		2 111 139	1 886 862	1 886 862	172 485	1 073 267	1 100 670	(27 403)	-2%	1 886 862
Surplus/(Deficit)		(1 031 117)	(183 627)	(183 627)	(112 513)	(246 556)	(107 116)	(139 440)	130%	(183 627)
Transfers and subsidies - capital (monetary donations) (National / Provincial and District)		267 054	257 945	257 945	(1 952 630)	136 458	150 468	(14 010)	-9%	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		(764 064)	74 318	74 318	(2 065 143)	(110 098)	43 352	(153 450)	-354%	74 318
Taxation										
Surplus/(Deficit) after taxation		(764 064)	74 318	74 318	(2 065 143)	(110 098)	43 352	(153 450)	-354%	74 318



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85

FS194_In-Year Report (IYR) for the month ending 31 January 2023 – MFMA s71

FS194 Maluti-a-Phofung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M07 January

Vote Description	Ref	Budget Year 2022/23								
		2021/22								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 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		1 041	3 000	3 000	125	318	1 750	(1 432)	-82%	3 000
Vote 04 - Financial Services		308	1 000	1 000	-	105	583	(478)	-82%	1 000
Vote 05 - Municipal Infrastructure		189 907	201 592	201 592	625	77 034	117 595	(40 562)	-34%	201 592
Vote 06 - Community Services		14 897	24 583	24 583	-	11 518	14 340	(2 822)	-20%	24 583
Vote 07 - Public Safety & Transport		-	6 100	6 100	-	-	3 558	(3 558)	-100%	6 100
Vote 08 - Sports, Arts, Parks, Culture		6 723	9 417	9 417	-	-	5 493	(5 493)	-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		45 840	47 000	47 000	4 969	28 522	27 417	1 105	4%	47 000
Vote 14 - Maluti Water		1 036	1 812	1 812	-	414	1 057	(643)	-61%	1 812
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	259 752	294 505	294 505	5 718	117 911	171 794	(53 883)	-31%	294 505
Total Capital Expenditure		259 752	294 505	294 505	5 718	117 911	171 794	(53 883)	-31%	294 505
Capital Expenditure - Functional Classification										
Governance and administration		2 385	9 412	9 412	125	837	5 490	(4 653)	-85%	9 412
Executive and council		1 036	1 812	1 812	-	414	1 057	(643)	-61%	1 812
Finance and administration		1 349	7 600	7 600	125	424	4 433	(4 010)	-90%	7 600
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		21 620	36 500	36 500	-	11 518	21 292	(9 774)	-46%	36 500
Community and social services		14 897	25 583	25 583	-	11 518	14 923	(3 405)	-23%	25 583
Sport and recreation		6 723	9 417	9 417	-	-	5 493	(5 493)	-100%	9 417
Public safety		-	1 500	1 500	-	-	875	(875)	-100%	1 500
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		14 818	45 277	45 277	625	7 854	26 412	(18 557)	-70%	45 277
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		14 818	45 277	45 277	625	7 854	26 412	(18 557)	-70%	45 277
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		220 929	203 315	203 315	4 969	97 701	118 601	(20 899)	-18%	203 315
Energy sources		45 840	47 000	47 000	4 969	28 522	27 417	1 105	4%	47 000
Water management		158 096	101 276	101 276	-	45 628	59 078	(13 450)	-23%	101 276
Waste water management		16 993	55 039	55 039	-	23 551	32 106	(8 555)	-27%	55 039
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	259 752	294 505	294 505	5 718	117 911	171 794	(53 883)	-31%	294 505
Funded by:										
National Government		257 367	248 593	248 593	4 210	103 746	145 012	(41 266)	-28%	248 593
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		257 367	248 593	248 593	4 210	103 746	145 012	(41 266)	-28%	248 593
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		2 385	45 912	45 912	1 508	14 165	26 782	(12 617)	-47%	45 912
Total Capital Funding		259 752	294 505	294 505	5 718	117 911	171 794	(53 883)	-31%	294 505



86

FS194_In-Year Report (IYR) for the month ending 31 January 2023 – MFMA s71

2.3. MUNICIPAL ENTITY FINANCIAL PERFORMANCE

The total revenue for January was **R15.5 million** and the year to date was **R114.9 million**. The year to date total of **R25.5 million** had been incorrectly captured under the subsidy category, the transactions should be corrected and captured under other revenue. The total expenditure for the month of January amounted to **R15.2 million** and the year to date amounted to **R112.7 million**.

Maluti Water (Pty) Ltd - Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

Maluti Water (Pty) Ltd - Table F2 Monthly Budget Statement - Financial Performance (Revenue and Expenditure) - 2021/22										
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	-	-	58	(58)	-100.0%	100
Interest earned - outstanding debtors								-		
Dividends received								-		
Fines, penalties and forfeits								-		
Licences and permits								-		
Agency services								-		
Transfers and subsidies		124,939	-	-	1,348	25,543	-	25,543	#DIV/0!	-
Other revenue		73,321	195,900	195,900	14,176	89,357	114,275	(24,918)	-21.8%	195,900
Gains		-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		198,260	196,000	196,000	15,523	114,900	114,333	566	0.5%	196,000
Expenditure By Type										
Employee related costs		166,674	160,000	160,000	14,039	98,163	93,333	4,829	5.2%	160,000
Remuneration of Directors								-		
Debt impairment		-	-	-	-	-	-	-		
Depreciation & asset impairment		-	1,500	1,500	-	-	875	(875)	-100.0%	1,500
Finance charges		-	-	-	-	-	-	-		
Bulk purchases - electricity	2	3	-	-	-	-	-	-		
Inventory consumed		8,455	11,266	11,266	118	3,869	6,572	(2,703)	-41.1%	11,266
Contracted services		8,185	8,091	8,091	268	2,577	4,720	(2,143)	-45.4%	8,091
Transfers and subsidies								-		
Other expenditure		19,310	13,331	13,331	864	8,172	7,777	396	5.1%	13,331
Losses		-	-	-	-	-	-	-		
Total Expenditure	3	202,629	194,188	194,188	15,289	112,781	113,276	(495)	-0.4%	194,188
Surplus/(Deficit)		(4,369)	1,812	1,812	234	2,119	1,057	1,062	100.5%	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	234	2,119	1,057	1,062	100.5%	1,812
Taxation								-		
Surplus/(Deficit) for the year		(4,369)	1,812	1,812	234	2,119	1,057	1,062		1,812
References										
1. Revenue includes sales of: (insert description)										
2. Bulk purchases - electricity										
2. Bulk purchases - water										
3. Expenditure includes repairs & maintenance of:										

FS194_In-Year Report (IYR) for the month ending 31 January 2023 – MFMA s71

Maluti Water (Pty) Ltd - Table F3 Monthly Budget Statement - Capital Expenditure - M07 January

Description	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									
Capital expenditure by Asset Class/Sub-class									
Unspecified	-	-	-	-	-	-	-		-
Computer Equipment	105	120	120	-	-	70	70	100,0%	120
Computer Equipment	105	120	120	-	-	70	70	100,0%	120
Furniture and Office Equipment	44	72	72	-	3	42	39	91,7%	72
Furniture and Office Equipment	44	72	72	-	3	42	39	91,7%	72
Machinery and Equipment	774	1 620	1 620	-	410	945	535	56,6%	1 620
Machinery and Equipment	774	1 620	1 620	-	410	945	535	56,6%	1 620
Transport Assets	113	-	-	-	-	-	-		-
Transport Assets	113	-	-	-	-	-	-		-
Land	-	-	-	-	-	-	-		-
Land	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-
Total Capital Expenditure	1 036	1 812	1 812	-	414	1 057	643	60,9%	1 812
Funded by:									
National Government							-		
Provincial Government							-		
Parent Municipality							-		
District Municipality							-		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Borrowing									
Internally generated funds	1 036	1 812	1 812	-	414	1 057	643	60,9%	1 812
Total Capital Funding	1 036	1 812	1 812	-	414	1 057	643	0	1 812



88

FS194_In-Year Report (IYR) for the month ending 31 January 2023 – MFMA s71

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 **January 2023** 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:

Date:

27/1/2023