



Local Municipality • Mmasepala wa setshaba • Plaaslike Munisipaliteit

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

1. PURPOSE

The purpose of this report is to provide a budget statement of the Municipality for the month ending **31 August 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
 - ii) allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and



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- 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 May 2009.

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

8. BACKGROUND AND DISCUSSION

- The due date for submitting the August report is the **14th September 2023**.
- The month of August was closed on the **11th September 2023** due to the following:
 - The entity journal was received on the **10th of September 2023** and captured on the **11th September 2023**.
 - The report that is used to populate the regulated C- Schedules was emailed to BCX on the **14th September 2023** due to system challenges that were experienced and received back on the **15th September 2023**. The municipality still does not have TRU which enables the Budget office to populate the Schedules.
 - The data strings for the month of August were uploaded on the **12th September 2023**.

9. FINANCIAL IMPLICATIONS

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

- The total actual operational revenue for the month amounted to **R32.5 million**.
- The total actual operational expenditure for the month amounted to **R196.3 million**.
- The total actual capital expenditure for the month amounted to **R3.8 million**.
- The total debtor's book amounted to **R2.406 billion** as indicated on **page 21** of the report.
- The creditors balance amounted to **R8.062 billion** as indicated on **page 21** of the report. The largest contributor being the Eskom debt.

10. STAFF IMPLICATIONS

The total number of employees by the end of **August 2023**.

- Parent municipal staff including Councillors was **1 257**.
- MAP Water (SOC) Ltd was **274**.

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.



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12. RECOMMENDATION

It is recommended

- That the MFMA section 71 report for the month ending **31 August 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: H.A GOLIATH
ACTING MUNICIPAL MANAGER

.....
DATE



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PART 1 IN-YEAR REPORT

1.1 EXECUTIVE SUMMARY

1.1.1 Table C1 Consolidated Monthly Budget Statement Summary

The total Parent revenue for the month of August amounted to **R32.5 million** and the Entity revenue amounted to **R17.5 million**. The total expenditure for the month of August amounted to **R196.3 million**. The total capital expenditure amounted to **R3.8 million**

FS194 Maluti-a-Phofung - Table C1 Consolidated Monthly Budget Statement Summary - M02 August

Description	2022/23	Budget Year 2023/24							
	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	111 776	128 537	128 537	9 142	13 399	21 423	(8 024)	-37%	128 537
Service charges	494 671	723 939	723 939	21 328	44 832	120 657	(75 825)	-63%	723 939
Investment revenue	4 405	-	-	-	-	-	-		-
Transfers and subsidies - Operational	4 405	4 620	4 620	564	564	770	(206)	-27%	4 620
Other own revenue	773 743	848 806	848 806	1 558	334 731	141 468	193 263	137%	-
Total Revenue (excluding capital transfers and contributions)	1 389 000	1 705 903	1 705 903	32 591	393 525	284 317	109 208	38%	1 705 903
Employee costs	727 726	743 437	743 437	60 140	117 886	123 906	(6 020)		743 437
Remuneration of Councillors	31 785	33 085	33 085	2 450	4 877	5 514	(638)		33 085
Depreciation and amortisation	292 746	153 916	153 916	-	-	25 653	(25 653)		153 916
Interest	382 456	15 144	15 144	0	1	2 524	(2 522)		15 144
Inventory consumed and bulk purchases	792 307	624 044	624 044	111 353	222 520	104 007	118 512		624 044
Transfers and subsidies	111 153	187 200	187 200	13 033	24 627	31 200	(6 573)	-21%	187 200
Other expenditure	195 576	432 897	432 897	9 358	15 236	72 150	(56 914)	-79%	432 897
Total Expenditure	2 533 749	2 189 723	2 189 723	196 335	385 147	364 954	20 193	6%	2 189 723
Surplus/(Deficit)	(1 144 749)	(483 820)	(483 820)	(163 744)	8 378	(80 637)	89 015	-110%	(483 820)
Transfers and subsidies - capital (monetary)	273 230	234 059	234 059	17 931	17 931	39 010	###	-54%	234 059
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	(871 519)	(249 761)	(249 761)	(145 812)	26 310	(41 627)	67 937	-163%	(249 761)
Share of surplus/ (deficit) of associate	179 321	263 118	263 118	17 499	32 819	43 853	(11 034)	-25%	263 118
Surplus/ (Deficit) for the year	(692 198)	13 357	13 357	(128 314)	59 129	2 226	56 903	2556%	13 357
Capital expenditure & funds sources									
Capital expenditure	(110 658)	280 614	280 614	3 831	18 755	46 769	(28 014)	-60%	280 614
Capital transfers recognised	513 406	224 272	224 272	726	15 610	37 379	(21 769)	-58%	224 272
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	(624 064)	56 342	56 342	3 104	3 145	9 390	(6 245)	-67%	56 342
Total sources of capital funds	(110 658)	280 614	280 614	3 831	18 755	46 769	(28 014)	-60%	280 614



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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) - M02 August

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue									
Exchange Revenue									
Service charges - Electricity	321 785	508 227	508 227	5 317	12 916	84 704	(71 788)	-85%	508 227
Service charges - Water	89 226	118 471	118 471	8 674	16 470	19 745	(3 276)	-17%	118 471
Service charges - Waste Water Management	41 923	48 724	48 724	3 624	7 588	8 121	(533)	-7%	48 724
Service charges - Waste management	41 737	48 518	48 518	3 712	7 858	8 086	(228)	-3%	48 518
Sale of Goods and Rendering of Services	2 004	5 918	5 918	280	421	986	(566)	-57%	5 918
Interest earned from Receivables	(0)	13 798	13 798	-	-	2 300	(2 300)	-100%	13 798
Interest from Current and Non Current Assets	4 405	4 620	4 620	564	564	770			4 620
Rental from Fixed Assets	1 131	2 504	2 504	72	143	417	(274)	-66%	2 504
Operational Revenue	8 389	2 889	2 889	34	54	482	(427)	-89%	2 889
Non-Exchange Revenue									
Property rates	111 776	128 537	128 537	9 142	13 399	21 423	(8 024)	-37%	128 537
Fines, penalties and forfeits	688	1 500	1 500	1 141	70	250	(180)	-72%	1 500
Transfers and subsidies - Operational	765 933	810 030	810 030	30	334 042	135 005	199 037	147%	810 030
Interest	-	12 163	12 163	-	-	2 027	(2 027)	-100%	12 163
Other Gains	3	4	4	-	-	1	(1)	-100%	4
Total Revenue (excluding capital transfers and contributions)	1 389 000	1 705 903	1 705 903	32 591	393 525	284 317	109 208	38%	1 705 903

- **Electricity revenue** amounted to **R5.3 million** and the year to date was at **R12.9 million** which is **85%** less than target of **R84.7 million**. The transactions for the LPU's billed by Eskom and the prepaid electricity collection for July and August were not captured. The transactions will be captured in September.
- **Water revenue** amounted to **R8.6 million** and the year to date outcome indicate a total of **R16.4 million**. The flat rate implementation resulted to a monthly bill of **R84.4 thousands** by the end of August.
- **Waste management revenue** amounted to **R3.6 million** and the year to date outcome was at **R7.5 million**. The sewerage infrastructure connection has not reached the majority of the community and the sewer plants are currently not working.
- **Waste management revenue** amounted to **R3.7 million** with the year to date outcome at **R7.8 million**.
- **Sale of good and services** amounted to **R280 thousands** with year to date outcome at **R421 thousands**. Details indicated on page 8.
- **Interest earned receivables (debtors)** – no movement by the end of August.
- **Interest from current and non-current assets** amounted to **R564 thousand** by the end of August
- **Rental of facilities** amounted to **R72 thousands** and the year to date amounted to **R143 thousand**.
- **Operational revenue** – amounted to **R34 thousands**. Details indicated on page 8.
- **Property rates** amounted to **R9.1 million** and the year to date was at **R13.3 million** which was **37%** less than the target of **R21.4 million**.
- **Fines year to date** amounted to **R70 thousands**. A journal was done to correct the negative **R1 million** recorded in July 2023.



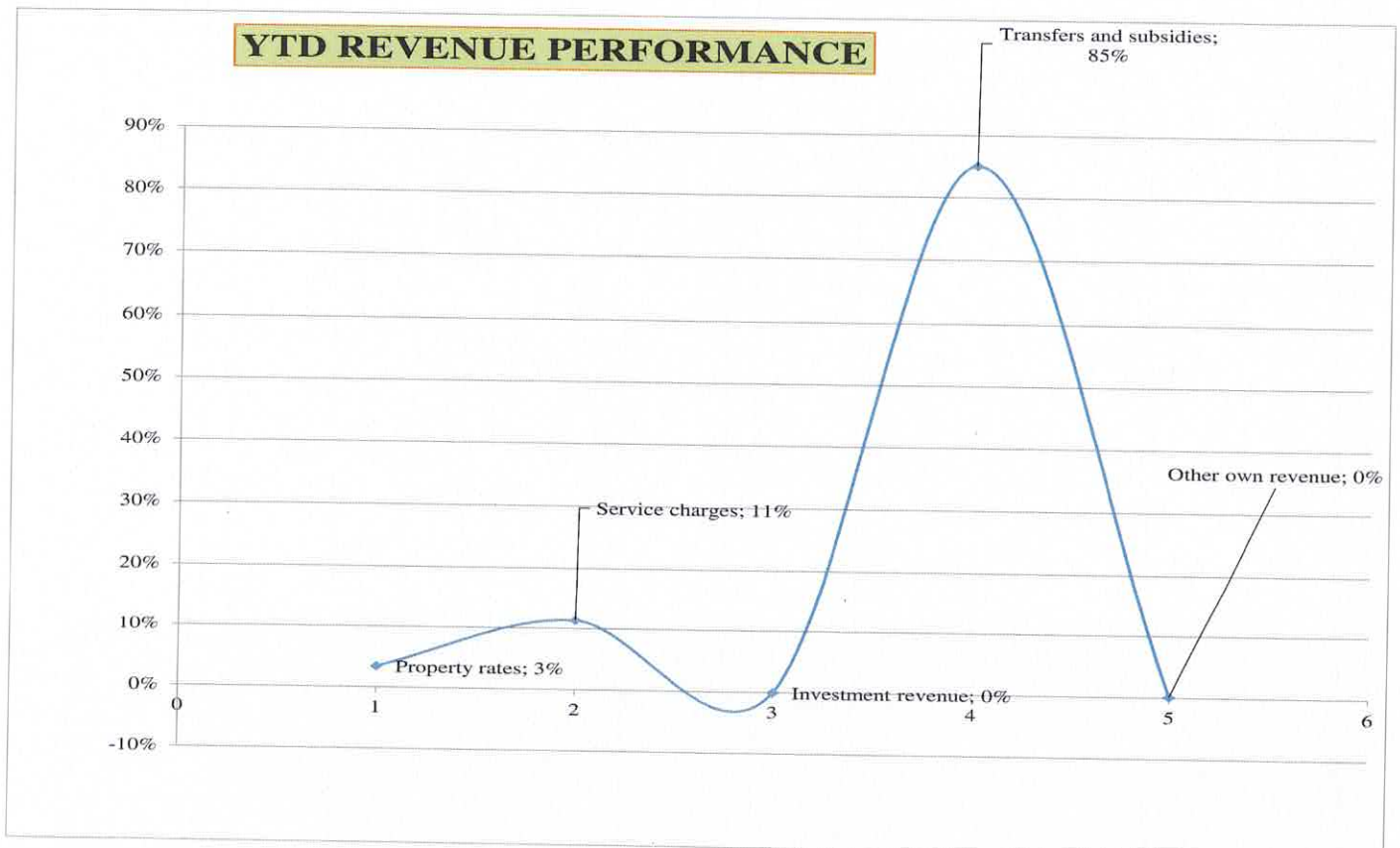
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- **Transfers and subsidies** for August amounted to **R30 thousands**, which is the revenue recognised for the FMG grant. The total year to date amount to **R334 million**.
- **Interest (property rates)** – no movement by the end of August.
- **Intercompany transactions** amounted to **R32.8 million** by the end of August. This relates to the monthly billing or invoices by the Entity to the Parent.

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 **85%** of the total revenue to date came from Transfers and subsidies. The second contributor to the municipality comes from services charges, which was at **11%** by the end of August 2023.

Description R'000	Year to date performance	%
Property rates	13 399	3%
Service charges	44 832	11%
Investment revenue	—	0%
Transfers and subsidies	334 731	85%
Other own revenue	564	0%
Total Revenue	393 525	100%





Source: Information System • Prepared by the Department of Accounts • Prepared by the Department of Accounts

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SALES OF GOODS AND RENDERING OF SERVICES & OPERATIONAL REVENUE BREAKDOWN

DESCRIPTION	BUDGET	AUGUST ACTUAL	YTD MOVEMENT
SALES OF GOODS AND RENDERING OF SERVICES			
ADVERTISEMENTS	-318 000	-8 846	-11 523
CEMETERY & BURIAL	-1 490 576	-147 194	-248 145
ESCORT FEES	-40 637	-2 449	-3 848
ENTRANCE FEES	-300 000	-2 174	-4 348
FIRE SERVICES	-56 710	-	-
CALL OUT FEES	-7 797	-	-
SUNDRY INCOME	-360 069	-10 850	-12 914
HOUSING/BOARDING SERVICES: PRIVATE	-636 000	-	-
MANAGEMENT FEES	-38 269	-753	-1 485
PARKING FEES	-19 046	-1 900	-1 900
PHOTOCOPIES & FAXES	-943	-	-
PLAN & DEV: APPLICAT FEES FOR LAND USAGE	-31 800	-204	-408
PLAN & DEV: BUILDING PLAN APPROVAL	-159 000	-80 783	-99 733
PLAN & DEV: BUILDING PLAN CLAUSE LEVY	-2 650	-	-
PLAN & DEV: CLEARANCE CERTIFICATES	-19 492	-9 507	-16 271
PLAN & DEV: ENCROACHMENT FEES	-10 600	-	-1 277
CONTAINERS 12MONTHS	-5 300	-	-
IDENTIFICATION OF PEGS	-2 765	-4 348	-4 348
SPECIAL CONSENT APPLICATION	-15 900	-	-
SUB DIVISION APPLICATION	-15 900	-1 478	-1 478
PLAN & DEV: TOWN PLANNING & SERVITUDES	-1 060	-	-
SALE OF: AGRIC PROD - ASSET < CAP THRESH	-2 000 000	-	-
SALE OF: PUBLICATION - MAPS	-10 600	-	-
SALE OF: PUBLICATION - PRINTS	-1 518	-	-
SALE OF: PUBLICATION - TENDER DOCUMENTS	-330 000	-6 087	-7 112
SALE OF: VALUATION ROLLS	-43 110	-3 880	-5 941
SUB TOTAL : SALES & RENDERING OF SERV	-5 917 742	-280 453	-420 730
OPERATIONAL REVENUE			
STAFF RECOVERIES	-418 349	-16 474	-16 474
REQ INFO - MUNICIPAL INFOR & STATISTICS	-200 000	-3 622	-5 258
SALE OF PROPERTY	-1 590 000	-14 261	-32 522
SKILLS DEVELOPMENT LEVY REFUND	-680 988	-	-
SUB TOTAL : OPERATIONAL REVENUE	-2 889 337	-34 357	-54 254



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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) - M02 August

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Expenditure By Type									
Employee related costs	727 726	743 437	743 437	60 140	117 886	123 906	(6 020)	-5%	743 437
Remuneration of councillors	31 785	33 085	33 085	2 450	4 877	5 514	(638)	-12%	33 085
Bulk purchases - electricity	758 126	565 900	565 900	108 849	219 447	94 317	125 130	133%	565 900
Inventory consumed	34 181	58 144	58 144	2 504	3 073	9 691	(6 618)	-68%	58 144
Debt impairment	-	60 000	60 000	-	-	10 000	(10 000)	-100%	60 000
Depreciation and amortisation	292 746	153 916	153 916	-	-	25 653	(25 653)	-100%	153 916
Interest	382 456	15 144	15 144	0	1	2 524	(2 522)	-100%	15 144
Contracted services	87 543	210 581	210 581	5 831	7 956	35 097	(27 141)	-77%	210 581
Transfers and subsidies	111 153	187 200	187 200	13 033	24 627	31 200	(6 573)	-21%	187 200
Irrecoverable debts written off	13 377	17 000	17 000	86	321	2 833	(2 512)	-89%	17 000
Operational costs	94 652	145 300	145 300	3 441	6 959	24 217	(17 258)	-71%	145 300
Losses on Disposal of Assets	-	-	-	-	-	-	-	-	-
Other Losses	4	16	16	-	-	3	(3)	-100%	16
Total Expenditure	2 533 749	2 189 723	2 189 723	196 335	385 147	364 954	20 193	6%	2 189 723

- **Employee related costs** outcome for the month of August amounted **R60.1 million**. This is a consolidated figure, the parent employee related costs for the month amounted to **R47.7 million** including **R5.8 million** for overtime, the entity's costs amounted to **R12.4 million** including the overtime of **R1.3 million**.
- **Remuneration of councillors'** outcome for August amounted to **R2.4 million** and the year to date outcome was **R4.8 million**.
- **Bulk purchases - Electricity** amounted to **R108 million** and the year to date outcome was at **R219.4 million**.
- **Inventory consumed** amounted to **R2.5 million** and year to date outcome was at **R3 million**.
- **Debt impairment** there is no movement by the end of August.
- **Depreciation and amortisation** there is no movement by the end of August.
- **Interest** amounted to **R1.4 thousands** by the end of August. The year to date total amount of **R74.9 million** interest charged for the bulk electricity could not be captured due to insufficient budget.
- **Contracted services** amounted to **R5.8 million** and year to date outcome was at **R7.9 million**. Details indicated on page 11-12.
- **Transfers and subsidies** year to date outcome was at **R13 million**.
- **Irrecoverable debts written off** amounted to date **R321 thousands**.
- **Operational costs** year to date was at **R3.4 million**. This category includes amongst others; protective clothing, water and sewerage levies to the entity, advertisements, audit fees).



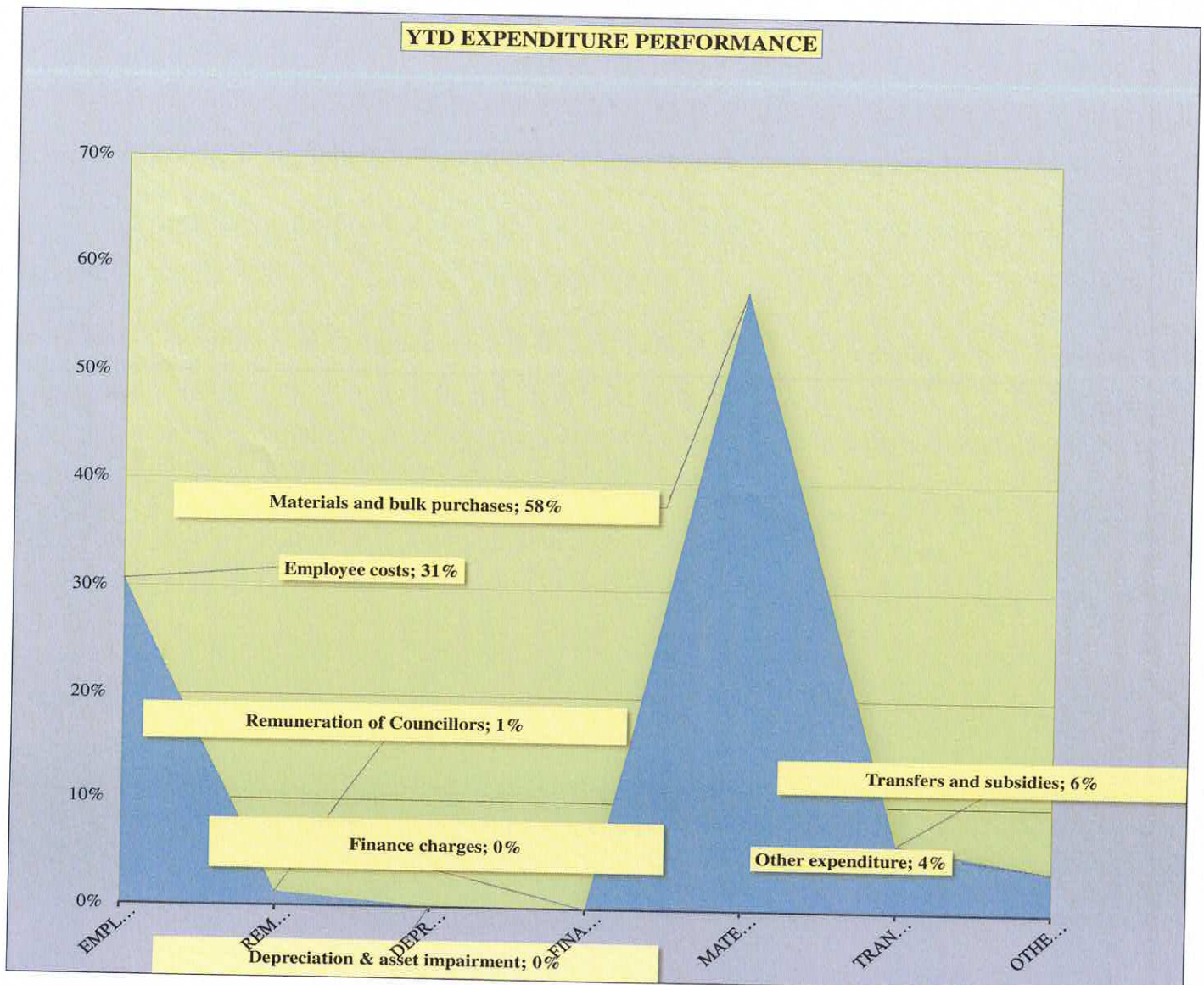
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The chart below indicates the percentage contribution of expenditure types to the total year to date expenditure

The chart shows that to date **58%** of the total year to date expenditure was from materials and bulk purchases. Employee costs are at **31%**.

Description R'000	Year to date performance	%
Employee costs	117 886	31 %
Remuneration of Councillors	4 877	1 %
Depreciation & asset impairment	—	0 %
Finance charges	1	0 %
Materials and bulk purchases	222 520	58 %
Transfers and subsidies	24 627	6 %
Other expenditure	15 236	4 %
Total Expenditure	385 147	100 %

YTD EXPENDITURE PERFORMANCE





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CONTRACTED SERVICES BREAKDOWN

DESCRIPTION	BUDGET	AUGUST ACTUAL	YTD MOVEMENT
OUTSOURCE SERVICES			
OS: BURIAL SERVICES	600 000	6 000	6 000
OS: B&A COMMUNICATIONS	23 126	-	-
OS: B&A HUMAN RESOURCES	710 000	-	-
OS: B&A OCCUPATIONAL HEALTH & SAFETY	250 000	-	28 950
OS: B&A PROJECT MANAGEMENT	11 498 700	-	-
OS: B&A RESEARCH & ADVISORY	11 949 268	1 342 016	2 241 158
OS: CLEARING & GRASS CUTTING SERVICES	50 278	-	-
R & M - GROUNDS & OPEN SPACES	180 000	-	-
OS: FIRE SERVICES	214 000	-	-
OS: PROFESSIONAL STAFF	200 000	-	-
OS: PRINTING SERVICES	1 000 000	-	-
OS: SECURITY SERVICES	22 493 548	1 275 321	1 275 321
OS: TRAFFIC FINES MANAGEMENT	1 000 000	22 174	22 174
SUB TOTAL : OUTSOURCE SERVICES	50 168 920	2 645 511	3 573 602
CONSULTANTS AND PROFESSIONAL SERVICES			
C&PS: B&A ACCOUNTANTS & AUDITORS	150 000	-	-
C&PS: B&A AIR POLLUTION	300 000	-	-
C&PS: B&A AUDIT COMMITTEE	832 908	-	29 586
C&PS: B&A BUSINESS & FIN MANAGEMENT	9 963 896	263 115	263 115
INDIGENT REGISTER	2 140 000	-	-
READING OF METERS	2 818 346	-	-
SERVICE CONTRACTS	1 166 312	-	-
VAT REVIEW	5 000 000	-	-
C&PS: B&A HUMAN RESOURCES	5 000 000	-	-
C&PS: B&A ORGANISATIONAL	119 519	80 000	80 000
C&PS: B&A PROJECT MANAGEMENT	10 322 100	709 299	1 418 509
C&PS: B&A VALUER & ASSESSORS	2 605 000	-	-
C&PS: I&P TOWN PLANNER	3 000 000	-	-
C&PS: LAB SERV WATER	754 185	-	-
C&PS: LEGAL COST ADVICE & LITIGATION	10 714 786	1 304	156 599
SUB TOTAL : CONSULTANT AND PROF SERVICES	54 887 052	1 053 718	1 947 809



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CONTRACTED SERVICES BREAKDOWN

DESCRIPTION	BUDGET	AUGUST ACTUAL	YTD MOVEMENT
CONTRACTORS			
CONTR: AUDIO-VISUAL SERVICES	220 000	-	-
CONTR: CATERING SERVICES	1 230 000	-	1 497
CONTR: ELECTRICAL	1 000 000	-	-
R & M - NETWORK RETICULATION	15 000 000	1 409 935	1 409 935
R & M - SUBSTATIONS	15 000 000	-	-
R & M - TRANSFORMERS	5 000 000	-	-
R & M - STREET LIGHTS	5 000 000	-	-
R & M - TRAFFIC LIGHTS	3 000 000	-	-
CONTR: EMPLOYEE WELLNESS	550 166	-	-
CONTR: MAINT OF BUILDINGS & FACILITIES	300 000	-	-
R & M - BUILDINGS	5 000 000	-	-
CONTR: MAINTENANCE OF EQUIPMENT	1 635 000	-	-
R & M - COMPUTER EQUIPMENT	2 128 211	-	-
R & M - MOTORS & PUMPS	200 000	-	-
CONTR: MAINTENANCE OF LANDFILLSITE	9 675 000	-	-
R & M - BUILD & GROUND PUMP STATIONS	418 258	-	-
R & M - BUILD & GROUND RESERVOIRS	334 606	-	-
R & M - BUILD & GROUNDS FIKA PATSO WTW	19 010	-	-
R & M - BUILD & GROUNDS MAKWANE WTW	38 022	-	-
R & M - BUILDING & GR STERKFONTEIN WTW	19 010	-	-
R & M - BUILDING & GROUNDS WILGE WTW	623 902	-	-
R & M - FLEET MANAGEMENT	1 059 669	-	-
R & M - MAINTANANCE OF VIP TOILETS	4 000 000	-	-
R & M - MOTORS & PUMPS FIKA PATSO WTW	38 022	-	-
R & M - MOTORS & PUMPS HS & TSIAME WWTW	246 787	-	-
R & M - MOTORS & PUMPS MAKWANE WTW	95 057	-	-
R & M - MOTORS & PUMPS PHU ELA KEST WWTW	258 965	-	-
R & M - MOTORS & PUMPS PUMP STATIONS	841 805	-	-
R & M - MOTORS & PUMPS RESERVOIRS	76 646	-	-
R & M - MOTORS & PUMPS STERKFONTEIN WTW	19 010	-	-
R & M - MOTORS & PUMPS WILGE WTW	145 179	-	-
R & M - NETW RETICUL QWA QWA	6 187 191	102 297	102 297
R & M - NETWORK RETICULATION HARRYSMITH	2 433 537	24 031	24 031
R & M - QUALITY MONITORING	628 487	-	-
R & M - RESURFACING OF ROADS	6 000 000	-	301 000
R & M - SHEQ PLUS SHEQ INCENTIVE	1 907 753	-	-
R & M - STREETS & STORMWATER	2 000 000	-	-
R & M - VEHICLE LICENSES	1 005 581	-	-
R & M - VEHICLES	2 128 487	231 878	231 878
R&M - MOTORS & PUMPS MAKW & MOEDING WWTW	30 417	-	-
CONTR: MEDICAL SERVICES	600 000	-	-
CONTR: PREPAID ELECTRICITY VENDORS	8 920 420	363 951	363 951
CONTR: TRACING AGENTS & DEBT COLLECTORS	11 102	-	-
CONTR: TRANSPORTATION CONTRACTOR	500 000	-	-
SUB TOTAL : CONTRACTORS	105 525 300	2 132 091	2 434 588
SUB TOTAL : CONTRACTED SERVICES	210 581 272	5 831 320	7 955 999



Republic of Lesotho
Ministry of Finance and Treasury
Phutha a Phofung

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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) - M02 August

Description	Ref	2022/23	Budget Year 2023/24							
		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>		870 972	938 149	938 149	9 860	348 210	156 358	191 852	123%	938 149
Executive and council		—	—	—	—	—	—	—	—	—
Finance and administration		870 972	938 149	938 149	9 860	348 210	156 358	191 852	123%	938 149
Internal audit		—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		22 319	45 270	45 270	2 027	1 153	7 545	(6 392)	-85%	45 270
Community and social services		18 915	21 406	21 406	828	978	3 568	(2 590)	-73%	21 406
Sport and recreation		2 153	19 656	19 656	29	53	3 276	(3 222)	-98%	19 656
Public safety		935	1 982	1 982	1 156	89	330	(241)	-73%	1 982
Housing		316	2 226	2 226	14	33	371	(338)	-91%	2 226
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		25 846	25 127	25 127	911	934	4 188	(3 253)	-78%	25 127
Planning and development		235	574	574	96	119	96	23	24%	574
Road transport		25 611	24 554	24 554	816	816	4 092	(3 277)	-80%	24 554
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		729 659	931 416	931 416	37 725	61 160	155 236	(94 076)	-61%	931 416
Energy sources		354 350	516 193	516 193	5 318	12 918	86 032	(73 115)	-85%	516 193
Water management		178 236	214 078	214 078	8 590	16 316	35 680	(19 364)	-54%	214 078
Waste water management		149 172	139 542	139 542	20 105	24 068	23 257	811	3%	139 542
Waste management		47 902	61 604	61 604	3 712	7 858	10 267	(2 409)	-23%	61 604
<i>Other</i>	4	—	—	—	—	—	—	—	—	—
Total Revenue - Functional	2	1 648 796	1 939 962	1 939 962	50 523	411 457	323 327	88 130	27%	1 939 962
Expenditure - Functional										
<i>Governance and administration</i>		877 148	766 826	766 826	41 585	80 087	127 804	(47 718)	-37%	766 826
Executive and council		144 149	153 117	153 117	5 845	11 873	25 520	(13 647)	-53%	153 117
Finance and administration		725 625	605 306	605 306	35 133	66 983	100 884	(33 901)	-34%	605 306
Internal audit		7 375	8 403	8 403	607	1 231	1 400	(169)	-12%	8 403
<i>Community and public safety</i>		141 531	180 534	180 534	11 595	23 124	30 089	(6 965)	-23%	180 534
Community and social services		17 851	24 688	24 688	1 487	3 027	4 115	(1 088)	-26%	24 688
Sport and recreation		45 930	65 440	65 440	3 934	8 195	10 907	(2 712)	-25%	65 440
Public safety		72 697	83 929	83 929	5 848	11 231	13 988	(2 757)	-20%	83 929
Housing		5 053	6 476	6 476	326	670	1 079	(409)	-38%	6 476
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		57 146	123 780	123 780	5 198	10 061	20 630	(10 570)	-51%	123 780
Planning and development		21 240	33 979	33 979	2 128	4 015	5 663	(1 648)	-29%	33 979
Road transport		35 906	89 802	89 802	3 069	6 045	14 967	(8 922)	-60%	89 802
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		1 456 117	1 115 221	1 115 221	137 806	271 574	185 870	85 704	46%	1 115 221
Energy sources		1 252 188	736 056	736 056	117 242	233 720	122 676	111 044	91%	736 056
Water management		68 048	118 946	118 946	5 322	11 002	19 824	(8 822)	-45%	118 946
Waste water management		64 081	98 390	98 390	6 325	10 627	16 398	(5 771)	-35%	98 390
Waste management		71 801	161 830	161 830	8 917	16 225	26 972	(10 747)	-40%	161 830
<i>Other</i>		1 806	3 362	3 362	151	302	560	(259)	-46%	3 362
Total Expenditure - Functional	3	2 533 749	2 189 723	2 189 723	196 335	385 147	364 954	20 193	6%	2 189 723
Surplus/ (Deficit) for the year		(884 952)	(249 761)	(249 761)	(145 812)	26 310	(41 627)	67 937	-163%	(249 761)



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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	2022/23	Budget Year 2023/24							
		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		1 053	681	681	-	-	113	(113)	-100,0%	681
Vote 04 - Financial Services		1 062 673	1 200 586	1 200 586	27 359	381 029	200 098	180 932	90,4%	1 200 586
Vote 05 - Municipal Infrastructure		400 844	439 614	439 614	33 222	49 058	73 269	(24 211)	-33,0%	439 614
Vote 06 - Community Services		18 451	20 569	20 569	783	884	3 428	(2 545)	-74,2%	20 569
Vote 07 - Public Safety & Transport		935	1 982	1 982	1 156	89	330	(241)	-73,1%	1 982
Vote 08 - Sports, Arts, Parks, Culture		2 153	19 656	19 656	29	53	3 276	(3 222)	-98,4%	19 656
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		-	-	-	-	-	-	-	-	-
Vote 10 - Hunan Settlements		856	3 226	3 226	59	127	538	(411)	-76,5%	3 226
Vote 11 - ldp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		235	574	574	96	119	96	23	24,2%	574
Vote 13 - Electricity Department		354 350	516 193	516 193	5 318	12 918	86 032	(73 115)	-85,0%	516 193
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 841 551	2 203 080	2 203 080	68 021	444 276	367 180	77 096	21,0%	2 203 080
Expenditure by Vote	1									
Vote 01 - Legislative Authority		112 397	66 974	66 974	4 098	8 267	11 162	(2 895)	-25,9%	66 974
Vote 02 - Office Of The Municipal Manager		21 257	32 333	32 333	1 656	3 358	5 389	(2 030)	-37,7%	32 333
Vote 03 - Corporate Services		94 679	154 816	154 816	6 288	12 918	25 803	(12 884)	-49,9%	154 816
Vote 04 - Financial Services		576 353	392 918	392 918	23 455	44 624	65 486	(20 863)	-31,9%	392 918
Vote 05 - Municipal Infrastructure		111 950	348 134	348 134	12 184	24 210	58 022	(33 812)	-58,3%	348 134
Vote 06 - Community Services		19 491	25 146	25 146	1 768	3 579	4 191	(612)	-14,6%	25 146
Vote 07 - Public Safety & Transport		127 050	156 991	156 991	11 060	20 497	26 165	(5 668)	-21,7%	156 991
Vote 08 - Sports, Arts, Parks, Culture		45 930	65 440	65 440	3 934	8 195	10 907	(2 712)	-24,9%	65 440
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		9 790	19 722	19 722	949	1 822	3 287	(1 465)	-44,6%	19 722
Vote 10 - Hunan Settlements		8 400	14 658	14 658	565	1 108	2 443	(1 335)	-54,7%	14 658
Vote 11 - ldp, Pms Department		2 860	3 341	3 341	443	771	557	215	38,5%	3 341
Vote 12 - Spatial Development, Planning & Traditional Affairs		10 396	15 319	15 319	993	1 935	2 553	(618)	-24,2%	15 319
Vote 13 - Electricity Department		1 251 268	734 986	734 986	117 101	233 324	122 498	110 826	90,5%	734 986
Vote 14 - Maluti Water		141 926	158 944	158 944	11 841	20 539	26 491	(5 952)	-22,5%	158 944
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	2 533 749	2 189 723	2 189 723	196 335	385 147	364 954	20 193	5,5%	2 189 723
Surplus/ (Deficit) for the year	2	(692 198)	13 357	13 357	(128 314)	59 129	2 226	56 903	2556,2%	13 357



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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) - M02 August

Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		321 785	508 227	508 227	5 317	12 916	84 704	(71 788)	-85%	508 227
Service charges - Water		89 226	118 471	118 471	8 674	16 470	19 745	(3 276)	-17%	118 471
Service charges - Waste Water Management		41 923	48 724	48 724	3 624	7 588	8 121	(533)	-7%	48 724
Service charges - Waste management		41 737	48 518	48 518	3 712	7 858	8 086	(228)	-3%	48 518
Sale of Goods and Rendering of Services		2 004	5 918	5 918	280	421	986	(566)	-57%	5 918
Agency services										
Interest								-		
Interest earned from Receivables		(0)	13 798	13 798	-	-	2 300	(2 300)	-100%	13 798
Interest from Current and Non Current Assets		4 405	4 620	4 620	564	564	770			4 620
Dividends								-		
Rent on Land		-	-	-	-	-	-	-		-
Rental from Fixed Assets		1 131	2 504	2 504	72	143	417	(274)	-66%	2 504
Licence and permits								-		
Operational Revenue		8 389	2 889	2 889	34	54	482	(427)	-89%	2 889
Non-Exchange Revenue										
Property rates		111 776	128 537	128 537	9 142	13 399	21 423	(8 024)	-37%	128 537
Surcharges and Taxes								-		
Fines, penalties and forfeits		688	1 500	1 500	1 141	70	250	(180)		1 500
Licence and permits								-		
Transfers and subsidies - Operational		765 933	810 030	810 030	30	334 042	135 005	199 037		810 030
Interest		-	12 163	12 163	-	-	2 027	(2 027)		12 163
Fuel Levy								-		
Operational Revenue		-	-	-	-	-	-	-		-
Gains on disposal of Assets		-	-	-	-	-	-	-		-
Other Gains		3	4	4	-	-	1	(1)		4
Discontinued Operations								-		
Total Revenue (excluding capital transfers and contributions)		1 389 000	1 705 903	1 705 903	32 591	393 525	284 317	109 208	38%	1 705 903
Expenditure By Type										
Employee related costs		727 726	743 437	743 437	60 140	117 886	123 906	(6 020)	-5%	743 437
Remuneration of councillors		31 785	33 085	33 085	2 450	4 877	5 514	(638)	-12%	33 085
Bulk purchases - electricity		758 126	565 900	565 900	108 849	219 447	94 317	125 130		565 900
Inventory consumed		34 181	58 144	58 144	2 504	3 073	9 691	(6 618)		58 144
Debt impairment		-	60 000	60 000	-	-	10 000	(10 000)	-100%	60 000
Depreciation and amortisation		292 746	153 916	153 916	-	-	25 653	(25 653)	-100%	153 916
Interest		382 456	15 144	15 144	0	1	2 524	(2 522)	-100%	15 144
Contracted services		87 543	210 581	210 581	5 831	7 956	35 097	(27 141)	-77%	210 581
Transfers and subsidies		111 153	187 200	187 200	13 033	24 627	31 200	(6 573)	-21%	187 200
Irrecoverable debts written off		13 377	17 000	17 000	86	321	2 833	(2 512)		17 000
Operational costs		94 652	145 300	145 300	3 441	6 959	24 217	(17 258)	-71%	145 300
Losses on Disposal of Assets		-	-	-	-	-	-	-		-
Other Losses		4	16	16	-	-	3	(3)		16
Total Expenditure		2 533 749	2 189 723	2 189 723	196 335	385 147	364 954	20 193	6%	2 189 723
Surplus/(Deficit)		(1 144 749)	(483 820)	(483 820)	(163 744)	8 378	(80 637)	89 015	(0)	(483 820)
Transfers and subsidies - capital (monetary allocations)										
Transfers and subsidies - capital (in-kind)		273 230	234 059	234 059	17 931	17 931	39 010	(21 078)	(0)	234 059
Surplus/(Deficit) after capital transfers & contributions		(871 519)	(249 761)	(249 761)	(145 812)	26 310	(41 627)			(249 761)
Income Tax										
Surplus/(Deficit) after income tax		(871 519)	(249 761)	(249 761)	(145 812)	26 310	(41 627)			(249 761)
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality		(871 519)	(249 761)	(249 761)	(145 812)	26 310	(41 627)			(249 761)
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions		179 321	263 118	263 118	17 499	32 819	43 853			263 118
Surplus/ (Deficit) for the year		(692 198)	13 357	13 357	(128 314)	59 129	2 226			13 357



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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 - M02 August

Vote Description	Ref	2022/23	Budget Year 2023/24							
		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 - Malusi Water		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 01 - Legislative Authority		-	3 500	3 500	-	-	583	(583)	-100%	3 500
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		3 298	5 397	5 397	859	859	900	(41)	-5%	5 397
Vote 04 - Financial Services		255	16 000	16 000	1 982	2 023	2 667	(644)	-24%	16 000
Vote 05 - Municipal Infrastructure		52 683	185 832	185 832	726	15 057	30 972	(15 915)	-51%	185 832
Vote 06 - Community Services		304 588	18 907	18 907	-	553	3 151	(2 599)	-82%	18 907
Vote 07 - Public Safety & Transport		1 466	5 000	5 000	-	-	833	(833)	-100%	5 000
Vote 08 - Sports, Arts, Parks, Culture		1 351	17 855	17 855	-	-	2 976	(2 976)	-100%	17 855
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		(474 722)	16 678	16 678	264	264	2 780	(2 516)	-91%	16 678
Vote 14 - Malusi Water		421	11 445	11 445	-	-	1 908	(1 908)	-100%	11 445
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	(110 658)	280 614	280 614	3 831	18 755	46 769	(28 014)	-60%	280 614
Total Capital Expenditure		(110 658)	280 614	280 614	3 831	18 755	46 769	(28 014)	-60%	280 614
Capital Expenditure - Functional Classification										
Governance and administration		3 975	37 842	37 842	2 840	2 881	6 307	(3 426)	-54%	37 842
Executive and council		421	14 945	14 945	-	-	2 491	(2 491)	-100%	14 945
Finance and administration		3 553	22 897	22 897	2 840	2 881	3 816	(935)	-24%	22 897
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		307 406	40 262	40 262	-	553	6 710	(6 158)	-92%	40 262
Community and social services		304 606	19 407	19 407	-	553	3 234	(2 682)	-83%	19 407
Sport and recreation		1 351	17 855	17 855	-	-	2 976	(2 976)	-100%	17 855
Public safety		1 449	3 000	3 000	-	-	500	(500)	-100%	3 000
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		(115 711)	14 766	14 766	-	-	2 461	(2 461)	-100%	14 766
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		(115 711)	14 766	14 766	-	-	2 461	(2 461)	-100%	14 766
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		(306 328)	187 743	187 743	990	15 321	31 291	(15 970)	-51%	187 743
Energy sources		(474 722)	16 678	16 678	264	264	2 780	(2 516)	-91%	16 678
Water management		60 765	87 462	87 462	263	263	14 577	(14 314)	-98%	87 462
Waste water management		107 629	83 604	83 604	463	14 794	13 934	860	6%	83 604
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	(110 658)	280 614	280 614	3 831	18 755	46 769	(28 014)	-60%	280 614
Funded by:										
National Government		513 406	224 272	224 272	726	15 610	37 379	(21 769)	-58%	224 272
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov		-	-	-	-	-	-	-	-	-
Departm Agencies, Households, Non-profit Institutions, Private Enterprises,		-	-	-	-	-	-	-	-	-
Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		513 406	224 272	224 272	726	15 610	37 379	(21 769)	-58%	224 272
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		(624 064)	56 342	56 342	3 104	3 145	9 390	(6 245)	-67%	56 342
Total Capital Funding		(110 658)	280 614	280 614	3 831	18 755	46 769	(28 014)	-60%	280 614



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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 August amounted to **R3.1 million**.

Description R'000	Budget Year 2023-2024				
	Original Budget	August Actuals	YearTD outcomes	%	Balances
PARENT MUNICIPALITY	44 500 000	3 104 104	3 145 154	7%	41 354 846
Vehicle(Legislative)	1 500 000	-	-	0%	1 500 000
Computer & equipment(Legislative)	2 000 000	-	-	0%	2 000 000
Machinery & equipment (corporate)	1 000 000	-	-	0%	1 000 000
Computer & equipment	4 000 000	858 505	858 505	21%	3 141 495
Furniture & fittings	1 000 000	71 849	112 899	11%	887 101
Electricity prepaid meters	15 000 000	1 910 000	1 910 000	13%	13 090 000
Machinery & equipment (public safety)	500 000	-	-	0%	500 000
Vehicle(Public Safety)	3 000 000	-	-	0%	3 000 000
Vehicle(Security)	1 000 000	-	-	0%	1 000 000
Machinery & equipment (Security)	500 000	-	-	0%	500 000
Transformers	15 000 000	263 750	263 750	2%	14 736 250
MAP WATER	11 842 281	-	-	0%	11 842 281
Infrastructure Upgrade - Hardware	397 203	-	-	0%	397 203
Motor Vehicles	5 023 056	-	-	0%	5 023 056
Equipment Other	198 784	-	-	0%	198 784
Plant and Machinery	1 256 975	-	-	0%	1 256 975
Refurbishment Projects	4 511 324	-	-	0%	4 511 324
Furniture & Fitting	235 278	-	-	0%	235 278
Office Equipment	49 685	-	-	0%	49 685
Computers	169 976	-	-	0%	169 976
Total Capital Budget Funded From Own Source	56 342 281	3 104 104	3 145 154	6%	53 197 127



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The capital expenditure from conditional grants

The total capital expenditure from projects funded by grants in August amounted to **R726 thousand (excluding Vat)**.

Description (Functional classification)	Source of funding	Budget Year 2023-2024				
		Budget	August Actuals	YTD Actuals	%	Balance
ROADS PROJECTS		14 766 413	-	-	0%	14 766 413
Monontsha:Construction Of Footbridge	MIG	6 135 990	-	-	0%	6 135 990
Phutha:Upgr 1km Paved Road Motebang Ph1	MIG	2 514 000	-	-	0%	2 514 000
Intabazwe Ext:3 Paved Roads Phase 3	MIG	2 106 586	-	-	0%	2 106 586
Namahadi Const 5km Roads P4	MIG	4 009 837	-	-	0%	4 009 837
WATER PROJECTS		87 461 969	263 360	263 360	0%	87 198 609
Improving Water Revenue	WSIG	16 000 000	-	-	0%	16 000 000
Thaba Bosiu Water Pipeline	MIG	35 726 309	-	-	0%	35 726 309
Ha - Sethunya: Water Retic 500 Stands	MIG	17 758 815	-	-	0%	17 758 815
Upgrading Of Water Pump Stations	MIG	15 439 208	-	-	0%	15 439 208
Matebeleng 3ml Reservoir	MIG	2 537 637	263 360	263 360	10%	2 274 277
WASTE WATER MANAGEMENT/ SEWERAGE PROJECTS		83 603 501	463 082	14 793 885	18%	68 809 616
Makholokweng Bulk And Sewer Network	WSIG	22 317 000	-	-	0%	22 317 000
Intabazwe Ext3:Cons Waterborne Sew N/Wrk	MIG	543 685	463 082	463 082	85%	80 603
Namahadi:Construction Sewer Network	MIG	26 881 599	-	-	0%	26 881 599
Refurbishment Of Sewer Pump Stations	MIG	17 202 261	-	1 773 846	0%	15 428 415
Qwa Qwa:Constr 24000 Vip Toilets Ph 13 A	MIG	16 658 956	-	12 556 957	75%	4 101 999
COMMUNITY FACILITY PROJECTS		18 906 942	-	552 576	3%	18 354 366
Phuthaditjhaba: Upgrading Of Town Hall	MIG	18 906 942	-	552 576	3%	18 354 366
SPORTS AND RECREATIONAL FACILITIES		17 855 375	-	-	0%	2 811 938
Upgrade Of Platberg Stadium Phase 1	MIG	15 043 437	-	-	0%	15 043 437
Refurbishment Of Charles Mopeli Stadium	MIG	2 811 938	-	-	0%	2 811 938
ELECTRICITY PROJECTS		1 677 693	-	-	0%	1 677 693
Maphigh mast lights in 4 towns ph 2	MIG	1 677 693	-	-	0%	1 677 693
TOTAL ASSETS FUNDED BY NATIONAL GRANTS		224 271 893	726 442	15 609 821	7%	193 618 635



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1.2.5 Table C6 Consolidated Financial Position

The table indicates that the total assets amounted to **R386.2 million** and the total liabilities amounted to **R342.1 million** by the end of **August 2023**. This information is not a true reflection of the financial position figures; this will be corrected when the Municipality has fully converted to being mSCOA compliant.

FS194 Maluti-a-Phofung - Table C6 Consolidated Monthly Budget Statement - Financial Position - M02

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		203 064	(1 695 254)	(1 695 254)	298 312	(1 695 254)
Trade and other receivables from exchange transactions		1 167 563	1 499 043	1 499 043	30 780	1 499 043
Receivables from non-exchange transactions		646 771	75 837	75 837	(2 143)	75 837
Current portion of non-current receivables		144	—	—	—	—
Inventory		4 791	559	559	(160)	559
VAT		1 371 842	362 750	362 750	40 716	362 750
Other current assets		(1 120)	—	—	—	—
Total current assets		3 393 054	242 936	242 936	367 505	242 936
Non current assets						
Investments						
Investment property		803 255	—	—	—	—
Property, plant and equipment		5 308 418	4 496 827	4 496 827	18 755	4 496 827
Biological assets						
Living and non-living resources						
Heritage assets						
Intangible assets		—	—	—	—	—
Trade and other receivables from exchange transactions		(144)	—	—	—	—
Non-current receivables from non-exchange transactions		—	—	—	—	—
Other non-current assets						
Total non current assets		6 111 529	4 496 827	4 496 827	18 755	4 496 827
TOTAL ASSETS		9 504 583	4 739 763	4 739 763	386 260	4 739 763
LIABILITIES						
Current liabilities						
Bank overdraft		—	—	—	—	—
Financial liabilities		(15 019)	—	—	—	—
Consumer deposits		25 772	313	313	73	313
Trade and other payables from exchange transactions		9 717 860	6 322 450	6 322 450	292 458	6 322 450
Trade and other payables from non-exchange transactions		18 400	—	—	42 702	—
Provision		161 371	—	—	—	—
VAT		688 629	85 381	85 381	6 935	85 381
Other current liabilities		—	—	—	—	—
Total current liabilities		10 597 012	6 408 144	6 408 144	342 168	6 408 144
Non current liabilities						
Financial liabilities		320	—	—	—	—
Provision		—	—	—	—	—
Long term portion of trade payables		—	—	—	—	—
Other non-current liabilities		—	—	—	—	—
Total non current liabilities		320	—	—	—	—
TOTAL LIABILITIES		10 597 331	6 408 144	6 408 144	342 168	6 408 144
NET ASSETS	2	(1 092 748)	(1 668 381)	(1 668 381)	44 092	(1 668 381)
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		(907 619)	(1 681 738)	(1 681 738)	(261 475)	(1 681 738)
Reserves and funds		(212 934)	—	—	—	—
Other		—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	2	(1 120 553)	(1 681 738)	(1 681 738)	(261 475)	(1 681 738)



Account Information Quality • Information for the public • Financial Information

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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 the bank movements.

FS194 Maluti-a-Phofung - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	2022/23	Budget Year 2023/24							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	74 197	74 197	17 694	21 635	12 366	9 269	75%	74 197
Service charges		-	325 692	325 692	13 350	23 367	54 282	(30 915)	-57%	325 692
Other revenue		-	78 801	78 801	2 761	(25 960)	13 134	(39 094)	-298%	78 801
Transfers and Subsidies - Operational		-	810 030	810 030	-	334 012	135 005	199 007	147%	810 030
Transfers and Subsidies - Capital		-	234 059	234 059	-	60 664	39 010	21 654	56%	234 059
Interest		-	9 654	9 654	-	-	1 609	(1 609)	-100%	9 654
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		-	(1 809 919)	(1 809 919)	2 267	10 233	(301 653)	(311 886)	103%	(1 809 919)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	(277 486)	(277 486)	36 071	423 950	(46 248)	(470 198)	1017%	(277 486)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		(144)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		-	(280 614)	(280 614)	(3 831)	(18 755)	(46 769)	(28 014)	60%	(280 614)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(144)	(280 614)	(280 614)	(3 831)	(18 755)	(46 769)	(28 014)	60%	(280 614)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	313	313	16	73	52	21	39%	313
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	313	313	16	73	52	(21)	-39%	313
NET INCREASE/ (DECREASE) IN CASH HELD		(144)	(557 787)	(557 787)	32 256	405 268	(92 965)	-	-	(557 787)
Cash/cash equivalents at beginning:		64 626	-	-	(26 749)	-	-	-	-	-
Cash/cash equivalents at month/year end:		64 482	(557 787)	(557 787)	-	405 268	(92 965)	-	-	(557 787)



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

PART 2 - SUPPORTING DOCUMENTATION

2.1. SUPPORTING TABLES

2.1.1. Debtors Age Analysis

- The total debt book amounted to **R2.406 billion** by the end of **August 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 **R711.1 million** including bills from rural wards that can't be collected due to water network infrastructure that was wrongly installed and led to incorrect bills.
- The largest debt by customer group is from Households with a total of **1.421 billion**.

FS194 Maluti-a-Phofung - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

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	12 467	13 418	9 474	15 584	9 609	6 241	55 287	589 072	711 151
Electricity	1300	7 058	6 145	4 268	3 712	2 922	2 976	19 035	273 816	319 932
Property Rates	1400	8 173	7 689	7 578	7 058	6 742	6 552	36 966	505 597	586 355
Waste Water Management	1500	4 014	4 424	3 719	3 850	3 581	3 581	19 562	229 193	271 924
Waste Management	1600	4 032	4 443	3 679	3 653	3 589	3 532	20 208	230 184	273 320
Interest on Arrear Debtor Accounts	1810	-	0	21	47	6	-	29	211 112	211 214
Other	1900	186	167	172	162	149	110	871	31 106	32 923
Total By Income Source	2000	35 930	36 286	28 911	34 066	26 598	22 992	151 958	2 070 080	2 406 820
Debtors Age Analysis By Customer Group										
Organs of State	2200	8 120	7 825	6 550	7 208	5 988	5 459	30 612	381 844	453 605
Commercial	2300	8 866	7 150	6 211	5 980	4 540	4 419	28 018	466 221	531 406
Households	2400	18 944	21 311	16 149	20 878	16 070	13 114	93 328	1 222 015	1 421 809
	2500	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	35 930	36 286	28 911	34 066	26 598	22 992	151 958	2 070 080	2 406 820

2.1.2. Creditors Age Analysis

The Bulk Electricity amount reflected on the below table is as per Eskom invoice. The total amount currently on the financial system creditors analysis report is **R8 billion**.

FS194 Maluti-a-Phofung - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description		NT Code	Budget Year 2022/23								
R thousands			0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	181 767	156 571	142 181	-	-	-	-	-	7 515 672	7 996 191
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	2 327	-	6 327	-	-	-	-	-	-	-
Auditor General	0800	-	-	43	-	-	-	-	-	-	8 655
Other	0900	-	-	57 770	-	-	-	-	-	-	43
Total By Customer Type	1000	184 094	156 571	206 322	-	-	-	-	-	7 515 672	8 062 659



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2.1.3. Investments Portfolio Analysis

- The closing balances by the end of **August 2023** amounted to **R207.4 million**.

FS194 Maluti-a-Phofung - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August

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	8 361	43	57	2 300	10 648
ABSA 9358605812	Months	Investment	200 097 254	-	-	3 031 886	203 129 140
SBSA 40823938	Months	Investment	40 000 000	-	40 294 786	294 786	0
SBSA 34 852 640 7	Months	Investment	141	-	-	-	141
FNB 62756806661	Months	Investment	170 045	-	-	1 170	171 215
NEDBANK 03/7881162791	Months	Investment	48 701 001	-	48 000 000	241 430	942 431
Municipality sub-total			292 179 538	43	88 294 843	3 571 571	207 456 310
Entities							
			-	-	-	-	-
Entities sub-total			-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST			292 179 538	43	88 294 843	3 571 571	207 456 310

2.1.4. Allocations and grants received

The total grants received to date amounted to **R397 million**.

Description R'000	Budget 2023/24	August Actual	YearTD actual	Balance
RECEIPTS:				
Operating Transfers and Grants				
National Government:				
Equitable Share	801 631	-	334 012	(467 619)
Expanded Public Works Programme Integrated Grant	5 299	-	-	(5 299)
Local Government Financial Management Grant	3 100	3 100	3 100	-
Total Operating Transfers and Grants	810 030	3 100	337 112	(472 918)
Capital Transfers and Grants				
Municipal Infrastructure Grant	195 742	-	48 347	(147 395)
Water Services Infrastructure Grant	38 317	-	12 317	(26 000)
Total Capital Transfers and Grants	234 059	-	60 664	(173 395)
TOTAL RECEIPTS OF TRANSFERS & GRANTS	1 044 089	3 100	397 776	(646 313)



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2.1.5. Councillors and Board Member Allowances and Employee Benefits

The total employee costs in August for the Parent municipality including councillors amounted to **R50.1 million**.

FS194 Maluti-a-Phofung - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August

Summary of Employee and Councillor remuneration	Ref	2022/23	Budget Year 2023/24							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands		A	B	C					%	D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		27 018	27 846	27 846	2 016	4 033	4 641	(608)	-13%	27 846
Pension and UIF Contributions		146	140	140	16	33	23	9	40%	140
Medical Aid Contributions		52	55	55	4	9	9	(1)	-7%	55
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		2 809	3 101	3 101	228	456	517	(61)	-12%	3 101
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1 760	1 944	1 944	185	347	324	23	7%	1 944
Sub Total - Councillors		31 785	33 085	33 085	2 450	4 877	5 514	(638)	-12%	33 085
% increase	4		4,1%	4,1%						4,1%
Senior Managers of the Municipality										
Basic Salaries and Wages		5 914	9 653	9 653	661	1 228	1 609	(381)	-24%	9 653
Pension and UIF Contributions		335	570	570	21	42	95	(53)	-56%	570
Medical Aid Contributions		85	163	163	5	11	27	(17)	-61%	163
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		813	1 546	1 546	77	155	258	(103)	-40%	1 546
Cellphone Allowance		91	176	176	8	18	29	(11)	-39%	176
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		7 239	12 108	12 108	772	1 453	2 018	(565)	-28%	12 108
% increase	4		67,3%	67,3%						67,3%
Other Municipal Staff										
Basic Salaries and Wages		361 745	334 883	334 883	30 011	57 998	55 814	2 184	4%	334 883
Pension and UIF Contributions		54 596	58 635	58 635	5 047	9 854	9 773	81	1%	58 635
Medical Aid Contributions		24 259	24 850	24 850	2 219	4 472	4 142	330	8%	24 850
Overtime		71 016	70 445	70 445	5 801	11 092	11 741	(649)	-6%	70 445
Performance Bonus		24 025	29 856	29 856	984	3 659	4 976	(1 316)	-26%	29 856
Motor Vehicle Allowance		13 266	14 579	14 579	1 100	2 279	2 430	(150)	-6%	14 579
Cellphone Allowance		1 085	1 216	1 216	89	182	203	(21)	-10%	1 216
Housing Allowances		1 502	1 524	1 524	153	259	254	5	2%	1 524
Other benefits and allowances		3 371	4 032	4 032	270	557	672	(115)	-17%	4 032
Payments in lieu of leave		(9 525)	1 960	1 960	108	387	327	60	18%	1 960
Long service awards		4 931	6 747	6 747	983	1 232	1 125	108	10%	6 747
Post-retirement benefit obligations		(470)	-	-	(59)	(119)	-	(119)	#DIV/0!	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	100	100	-	-	17	(17)	-100%	100
In kind benefits		4 689	6 280	6 280	223	668	1 047	(379)	-36%	6 280
Sub Total - Other Municipal Staff		554 489	555 107	555 107	46 929	92 520	92 518	2	0%	555 107
% Increase	4		0,1%	0,1%						0,1%
Total Parent Municipality		593 513	600 300	600 300	50 151	98 850	100 050	(1 200)	-1%	600 300
			1,1%	1,1%						1,1%



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- The August total employee costs for the Entity amounted to **R12.4 million**
- The August **consolidated** total employee costs amounted to **R62.5 million** (including councillors).

FS194_Maluti-a-Phofung - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August										
Summary of Employee and Councillor remuneration	Ref	2022/23	Budget Year 2023/24							
		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
Senior Managers of Entities										
Basic Salaries and Wages		-	15 544	15 544	-	-	2 591	(2 591)	-100%	15 544
Pension and UIF Contributions		429	3 649	3 649	38	75	608	(533)	-88%	3 649
Medical Aid Contributions		-	834	834	-	-	139	(139)	-100%	834
Overtime		-	1 004	1 004	-	-	167	(167)	-100%	1 004
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	3 474	3 474	-	-	579	(579)	-100%	3 474
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	704	704	-	-	117	(117)	-100%	704
Other benefits and allowances		2	1 610	1 610	0	0	268	(268)	-100%	1 610
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	119	119	-	-	20	(20)	-100%	119
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	220	220	-	-	37	-	-	220
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities		431	27 158	27 158	38	76	4 526	(4 451)	-98%	27 158
% increase	4		6199,3%	6199,3%						6199,3%
Other Staff of Entities										
Basic Salaries and Wages		74 996	75 524	75 524	5 626	11 270	12 587	(1 317)	-10%	75 524
Pension and UIF Contributions		12 035	16 171	16 171	912	1 818	2 695	(877)	-33%	16 171
Medical Aid Contributions		8 429	7 231	7 231	653	1 305	1 205	100	8%	7 231
Overtime		22 426	12 338	12 338	1 369	2 625	2 056	569	28%	12 338
Performance Bonus		5 536	12 446	12 446	1 112	1 274	2 074	(800)	-39%	12 446
Motor Vehicle Allowance		13 386	11 265	11 265	1 005	2 026	1 877	149	8%	11 265
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		2 156	3 218	3 218	163	326	536	(210)	-39%	3 218
Other benefits and allowances		11 542	7 924	7 924	827	1 723	1 321	403	30%	7 924
Payments in lieu of leave		1 276	-	-	-	4	-	4	#DIV/0!	-
Long service awards		461	1 095	1 095	-	33	182	(149)	-82%	1 095
Post-retirement benefit obligations		783	445	445	-	-	74	(74)	-100%	445
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		12 539	1 408	1 408	735	1 431	235	-	-	1 408
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities		165 567	149 064	149 064	12 402	23 837	24 844	(1 007)	-4%	149 064
% increase	4		-10,0%	-10,0%						-10,0%
Total Municipal Entities		165 998	176 222	176 222	12 440	23 912	29 370	(5 458)	-19%	176 222
TOTAL SALARY, ALLOWANCES & BENEFITS		759 510	776 522	776 522	62 591	122 762	129 420	(6 658)	-5%	776 522
% increase	4		2,2%	2,2%						2,2%
TOTAL MANAGERS AND STAFF		727 726	743 437	743 437	60 140	117 886	123 906	(6 020)	-5%	743 437



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2.2. PARENT MUNICIPALITY FINANCIAL PERFORMANCE

The total revenue for the parent municipality amounted to **R32.5 million**.
The total expenditure amounted to **R180.7 million**.

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

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue										
Exchange Revenue										
Service charges - Electricity		321 785	508 227	508 227	5 317	12 916	84 704	(71 788)	-85%	508 227
Service charges - Water		89 226	118 471	118 471	8 674	16 470	19 745	(3 276)	-17%	118 471
Service charges - Waste Water Management		41 923	48 724	48 724	3 624	7 588	8 121	(533)	-7%	48 724
Service charges - Waste management		41 737	48 518	48 518	3 712	7 858	8 086	(228)	-3%	48 518
Sale of Goods and Rendering of Services		2 032	5 798	5 798	274	415	966	(552)	-57%	5 798
Agency services										
Interest										
Interest earned from Receivables		(0)	13 798	13 798	-	-	2 300	(2 300)	-100%	13 798
Interest earned from Current and Non Current Assets		4 405	4 500	4 500	559	559	750			4 500
Dividends										
Rent on Land		-	-	-	-	-	-			-
Rental from Fixed Assets		1 131	2 504	2 504	72	143	417	(274)	-66%	2 504
Licence and permits										
Operational Revenue		8 389	2 889	2 889	34	54	482	(427)	-89%	2 889
Non-Exchange Revenue										
Property rates		111 776	128 537	128 537	9 142	13 399	21 423			128 537
Surcharges and Taxes										
Fines, penalties and forfeits		688	1 500	1 500	1 141	70	250	(180)	-72%	1 500
Licences or permits										
Transfer and subsidies - Operational		752 500	810 030	810 030	30	334 042	135 005			810 030
Interest		-	12 163	12 163	-	-	2 027			12 163
Fuel Levy										
Operational Revenue		-	-	-	-	-	-			-
Gains on disposal of Assets		-	-	-	-	-	-			-
Other Gains		3	4	4	-	-	1			4
Discontinued Operations										
Total Revenue (excluding capital transfers and contribution)		1 375 594	1 705 663	1 705 663	32 580	393 515	284 277	109 237	38%	1 705 663
Expenditure By Type										
Employee related costs		561 728	567 215	567 215	47 700	93 973	94 536	(562)	-1%	567 215
Remuneration of councillors		31 785	33 085	33 085	2 450	4 877	5 514	(638)	-12%	33 085
Bulk purchases - electricity		758 126	565 900	565 900	108 849	219 447	94 317	125 130	133%	565 900
Inventory consumed		28 676	39 455	39 455	2 275	2 535	6 576	(4 041)	-61%	39 455
Debt impairment		-	60 000	60 000	-	-	10 000	(10 000)	-100%	60 000
Depreciation and amortisation		292 746	151 101	151 101	-	-	25 184	(25 184)	-100%	151 101
Interest		382 456	15 000	15 000	0	1	2 500	(2 499)	-100%	15 000
Contracted services		84 130	181 541	181 541	5 624	7 593	30 257	(22 664)	-75%	181 541
Transfers and subsidies		111 153	187 200	187 200	13 033	24 627	31 200	(6 573)	-21%	187 200
Irrecoverable debts written off		13 377	17 000	17 000	86	321	2 833	(2 512)	-89%	17 000
Operational costs		81 804	120 692	120 692	779	4 079	20 115	(16 036)	-80%	120 692
Losses on disposal of Assets		-	-	-	-	-	-			-
Other Losses		4	7	7	-	-	1			7
Total Expenditure		2 345 985	1 938 197	1 938 197	180 796	357 455	323 033	34 422	11%	1 938 197
Surplus/(Deficit)		(970 391)	(232 534)	(232 534)	(148 216)	36 060	(38 756)	74 816	-193%	(232 534)
Transfers and subsidies - capital (monetary allocations)		273 230	234 059	234 059	17 931	17 931	39 010	(21 078)	-54%	234 059
Transfers and subsidies - capital (in-kind)										
Surplus/(Deficit) after capital transfers & contributions		(697 161)	1 525	1 525	(130 284)	53 991	254	53 737	21148%	1 525
Income Tax										
Surplus/(Deficit) after income tax		(697 161)	1 525	1 525	(130 284)	53 991	254	53 737	21148%	1 525



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2.3. MUNICIPAL ENTITY FINANCIAL PERFORMANCE

The total revenue amounting to **R17.4 million** and the year to date of **R32 million** for the Entity is not completely reflected. Assistance was requested from the financial system provider to correct the alignment. The total expenditure for the month of August amounted to **R15.3 million**.

Maluti Water (Pty) Ltd - Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	Ref	2021/22	Current 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	1									
Exchange Revenue										
Service charges - Electricity								-		
Service charges - Water								-		
Service charges - Waste Water Management								-		
Service charges - Waste Management								-		
Sale of Goods and Rendering of Services								-		
Agency services		(28)	120	120	6	6	20	(14)	-69,6%	120
Interest								-		
Interest earned from Receivables								-		
Interest earned from Current and Non Current Assets								-		
Dividends		-	120	120	5	5	20	(15)	-76,1%	120
Rent on Land								-		
Rental from Fixed Assets								-		
Licence and permits								-		
Operational Revenue								-		
Non-Exchange Revenue										
Property rates								-		
Surcharges and Taxes								-		
Fines, penalties and forfeits								-		
Licences or permits								-		
Transfer and subsidies - Operational								-		
Interest		13 433	-	-	0	0	-	0	#DIV/0!	-
Fuel Levy								-		
Operational Revenue								-		
Gains on disposal of Assets		-	-	-	-	-	-	-		-
Other Gains								-		-
Discontinued Operations								-		-
Total Revenue (excluding capital transfers and contributions)		13 406	240	240	11	11	40	(29)	-72,9%	240
Expenditure By Type										
Employee related costs		165 998	176 222	176 222	12 440	23 912	29 370	(5 458)	-18,6%	176 222
Remuneration of board members		-	-	-	-	-	-	-		-
Bulk purchases - electricity		-	-	-	-	-	-	-		-
Inventory consumed		(708)	-	-	-	-	3 115	(3 115)	-100,0%	18 689
Debt impairment								-		
Depreciation and asset impairment		-	2 815	2 815	-	-	469	(469)	-100,0%	2 815
Interest		-	144	144	-	-	24	(24)	-100,0%	144
Contracted services		3 414	29 040	29 040	208	363	4 840	(4 477)	-92,5%	29 040
Transfers and subsidies								-		
Irrecoverable debts written off		-	-	-	-	-	-	-		-
Operational costs		12 848	24 608	24 608	2 662	2 880	4 101	(1 222)	-29,8%	24 608
Losses on disposal of Assets		-	-	-	-	-	-	-		-
Other Losses		-	9	9	-	-	1	(1)	-100,0%	9
Total Expenditure	3	181 551	232 837	232 837	15 310	27 155	41 921	(14 766)	-35,2%	251 526
Surplus/(Deficit)		(168 145)	(232 597)	(232 597)	(15 299)	(27 144)	(41 881)	14 737	-35,2%	(251 286)
Transfers and subsidies - capital (monetary allocations)								-		
Transfers and subsidies - capital (in-kind)								-		
Surplus/(Deficit) before taxation		(168 145)	(232 597)	(232 597)	(15 299)	(27 144)	(41 881)	14 737	-35,2%	(251 286)
Income Tax								-		
Surplus/(Deficit) for the year		(168 145)	(232 597)	(232 597)	(15 299)	(27 144)	(41 881)	14 737		(251 286)



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The table below shows when the supporting information was received and processes completed.

DESCRIPTION	UNIT	DUE DATE	ACTUAL DATE
Month end Procedures (3 working days after the end of each month)			
Month end Final Billing intergration	Revenue Management Unit	Tuesday, 05 September 2023	Wednesday, 06 September 2023
Expenditure capturing	Expenditure Management Unit	Tuesday, 05 September 2023	Thursday, 07 September 2023
Monthly salary interface	Payroll Management Unit	Tuesday, 05 September 2023	Monday, 04 September 2023
MAP Water transactions (Journal)	MAP Water	Tuesday, 05 September 2023	Sunday, 10 September 2023
MAP monthly Journals	Financial Accounting Unit	Tuesday, 05 September 2023	Tuesday, 05 September 2023
MAPW journal upload	Financial Accounting Unit	Tuesday, 05 September 2023	Monday, 11 September 2023
Supporting Reports (5 working days after the end of each month)			
Monthly Investments register	Financial Accounting Unit	Thursday, 07 September 2023	Tuesday, 05 September 2023
FMG report audit & FMCMM information	Financial Accounting	Thursday, 07 September 2023	Tuesday, 05 September 2023
FMG report audit information	Internal Audit Unit	Thursday, 07 September 2023	Monday, 04 September 2023
Monthly Bank and Cash flow report	Financial Accounting Unit	Thursday, 07 September 2023	Tuesday, 05 September 2023
Monthly Creditors age analysis and AC (data strings)	Expenditure Management Unit	Thursday, 07 September 2023	Wednesday, 06 September 2023
Monthly Billing vs collection	Revenue Management Unit	Thursday, 07 September 2023	Thursday, 07 September 2023
Monthly Debtors age analysis - DB (data strings)	Revenue Management Unit	Thursday, 07 September 2023	Tuesday, 05 September 2023
Monthly Contract register	SCM Unit	Thursday, 07 September 2023	Tuesday, 05 September 2023
Eskom bulk invoice	Expenditure Unit	Thursday, 07 September 2023	Tuesday, 05 September 2023
BP135	Revenue Management Unit	Thursday, 07 September 2023	Friday, 08 September 2023
Monthly Debt Return	Revenue Management Unit	Thursday, 07 September 2023	Thursday, 07 September 2023



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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 August 2023 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print name: HA Gadiath

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

Signature: [Signature]

Date: 27/9/2023