



Local Municipality • Mmasepala wa seLehale • Plaastlike Munisipaliteit

MONTHLY BUDGET STATEMENT - MFMA s71 FOR THE MONTH ENDING **30 SEPTEMBER 2023**

1. PURPOSE

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



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

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

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

8. BACKGROUND AND DISCUSSION

- The due date for submitting the September report is the **13th October 2023**.
- The month of September was closed on the **12th October 2023** due to the following:
 - The entity journal was received on the **9th of October 2023** and captured on the **10th October 2023**.
 - There was a three months backlog of electricity transactions which was completed on the **12th October 2023**.
 - The report that is used to populate the regulated C- Schedules was emailed to BCX on the **12th October 2023** and received back on the **12th October 2023**. The municipality still does not have TRU which enables the Budget office to populate the Schedules.
 - The data strings for the month of September were uploaded on the **12th October 2023**.



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9. FINANCIAL IMPLICATIONS

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

- The total actual operational revenue for the month amounted to **R121 million** and the intercompany transactions (for the Entity) amounted to **R15.5 million on page 6.**
- The total actual operational expenditure for the month amounted to **R169.8 million.**
- The total actual capital expenditure for the month amounted to **R17.7 million.**
- The total debtor's book amounted to **R2.434 billion** as indicated on **page 22** of the report.
- The creditors balance amounted to **R8.1 billion** as indicated on **page 23** of the report. The largest contributor being the Eskom debt.

10. STAFF IMPLICATIONS

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

- Parent municipal staff including Councillors was **1 248.**
- 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.

12. RECOMMENDATION

It is recommended

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

18/10/2023
.....
DATE

.....
SUBMITTED BY: H.A GOLIATH
ACTING MUNICIPAL MANAGER

18/10/2023
.....
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 September amounted to **R121 million** and the Entity revenue amounted to **R15.5 million**. The total expenditure for the month of September amounted to **R169.8 million**. The total capital expenditure amounted to **R17.7 million**

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

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	8 390	21 790	32 134	(10 345)	-32%	128 537
Service charges	494 671	723 939	723 939	106 846	151 678	180 985	(29 307)	-16%	723 939
Investment revenue	4 405	-	-	-	-	-	-		-
Transfers and subsidies - Operational	4 405	4 620	4 620	271	835	1 155	(320)	-28%	4 620
Other own revenue	773 743	848 806	848 806	5 515	340 245	212 202	128 044	60%	-
Total Revenue (excluding capital transfers and contributions)	1 389 000	1 705 903	1 705 903	121 023	514 548	426 476	88 072	21%	1 705 903
Employee costs	727 726	743 437	743 437	55 295	173 181	185 859	(12 678)		743 437
Remuneration of Councillors	31 785	33 085	33 085	2 677	7 554	8 271	(718)		33 085
Depreciation and amortisation	292 746	153 916	153 916	-	-	38 479	(38 479)		153 916
Interest	382 456	15 144	15 144	-	1	3 786	(3 784)		15 144
Inventory consumed and bulk purchases	792 320	624 044	624 044	72 404	294 923	156 011	138 913		624 044
Transfers and subsidies	111 153	187 200	187 200	14 267	38 894	46 800	(7 906)	-17%	187 200
Other expenditure	196 057	432 897	432 897	25 179	40 415	108 224	(67 809)	-63%	432 897
Total Expenditure	2 534 242	2 189 723	2 189 723	169 822	554 969	547 431	7 538	1%	2 189 723
Surplus/(Deficit)	(1 145 243)	(483 820)	(483 820)	(48 799)	(40 421)	(120 955)	80 534	-67%	(483 820)
Transfers and subsidies - capital (monetary)	273 230	234 059	234 059	1 651	19 583	58 515	###	-67%	234 059
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	(872 013)	(249 761)	(249 761)	(47 148)	(20 838)	(62 440)	41 602	-67%	(249 761)
Share of surplus/ (deficit) of associate	179 321	263 118	263 118	15 587	48 406	65 779	(17 374)	-26%	263 118
Surplus/ (Deficit) for the year	(692 692)	13 357	13 357	(31 561)	27 568	3 339	24 229	726%	13 357
Capital expenditure & funds sources									
Capital expenditure	(110 658)	280 614	280 614	17 702	36 457	70 154	(33 697)	-48%	280 614
Capital transfers recognised	513 406	224 272	224 272	16 283	31 893	56 068	(24 175)	-43%	224 272
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	(624 064)	56 342	56 342	1 419	4 564	14 086	(9 522)	-68%	56 342
Total sources of capital funds	(110 658)	280 614	280 614	17 702	36 457	70 154	(33 697)	-48%	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) - M03 September										
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	90 216	103 132	127 057	(23 925)	-19%	508 227
Service charges - Water		89 226	118 471	118 471	9 324	25 794	29 618	(3 824)	-13%	118 471
Service charges - Waste Water Management		41 923	48 724	48 724	3 604	11 192	12 181	(989)	-8%	48 724
Service charges - Waste management		41 737	48 518	48 518	3 703	11 561	12 129	(569)	-5%	48 518
Sale of Goods and Rendering of Services		2 004	5 918	5 918	285	705	1 479	(774)	-52%	5 918
Interest earned from Receivables		(0)	13 798	13 798	3 056	3 056	3 450	(394)	-11%	13 798
Interest from Current and Non Current Assets		4 405	4 620	4 620	271	835	1 155			4 620
Rental from Fixed Assets		1 131	2 504	2 504	88	232	626	(394)	-63%	2 504
Operational Revenue		8 389	2 889	2 889	93	147	722	(575)	-80%	2 889
Non-Exchange Revenue								-		
Property rates		111 776	128 537	128 537	8 390	21 790	32 134	(10 345)	-32%	128 537
Fines, penalties and forfeits		688	1 500	1 500	24	94	375	(281)		1 500
Transfers and subsidies - Operational		765 933	810 030	810 030	703	334 746	202 507	132 238		810 030
Interest		-	12 163	12 163	1 266	1 266	3 041	(1 775)		12 163
Other Gains		3	4	4	-	-	1	(1)		4
Total Revenue (excluding capital transfers and contributions)		1 389 000	1 705 903	1 705 903	121 023	514 548	426 476	88 072	21%	1 705 903
Intercompany/Parent subsidiary transactions		179 321	263 118	263 118	15 587	48 406	65 779			263 118
Total Revenue		1 568 321	1 969 021	1 969 021	136 610	562 954	492 255			1 969 021

- Electricity revenue amounted to **R90.2 million** and the year to date was at **R103.1 million** which is **19%** less than target of **R127 million**. The July – September transactions amounting to **R57.8 million** for the LPUs billed by Eskom were recorded by a journal into the financial system, and the pre-paid electricity bank transactions amounting to **R28.1 million** which also included July-September transactions were also recorded in September, hence the September figure is high.

Large Power Users billing transactions	
Month	Billing
Jul-23	17 598 358,48
Aug-23	22 673 267,36
Sep-23	17 540 746,36
Total	57 812 372,20



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- **Water revenue** amounted to **R9.3 million** and the year to date outcome indicate a total of **R25.7 million**. The flat rate implementation resulted to a monthly bill of **R85.3 thousands** by the end of September.
- **Waste management revenue** amounted to **R3.6 million** and the year to date outcome was at **11.1 million**.
- **Waste management revenue** amounted to **R3.7 million** with the year to date outcome at **R11.5 million**.
- **Sale of good and services** amounted to **R285 thousands** with year to date outcome at **R705 thousands**. Details indicated on page 9.
- **Interest earned receivables (debtors)** – amounted to **R3 million** by the end of September.
- **Interest from current and non-current assets** amounted to **R271 thousand** by the end of September
- **Rental of facilities** amounted to **R88 thousands** and the year to date amounted to **R232 thousand**.
- **Operational revenue** – amounted to **R93 thousands**. Details indicated on page 9.
- **Property rates** amounted to **R8.3 million** and the year to date was at **R21.7 million** which was **32%** less than the target of **R32.1 million**.
- **Fines year to date** amounted to **R24 thousands**.
- **Transfers and subsidies** total year to date amounts to **R334 million**.
- **Interest (property rates)** – amounted to **R1.2 million** by the end of September.
- **Intercompany transactions** amounted to **R48.4 million** by the end of September. This relates to the monthly billing or invoices by the Entity to the Parent.



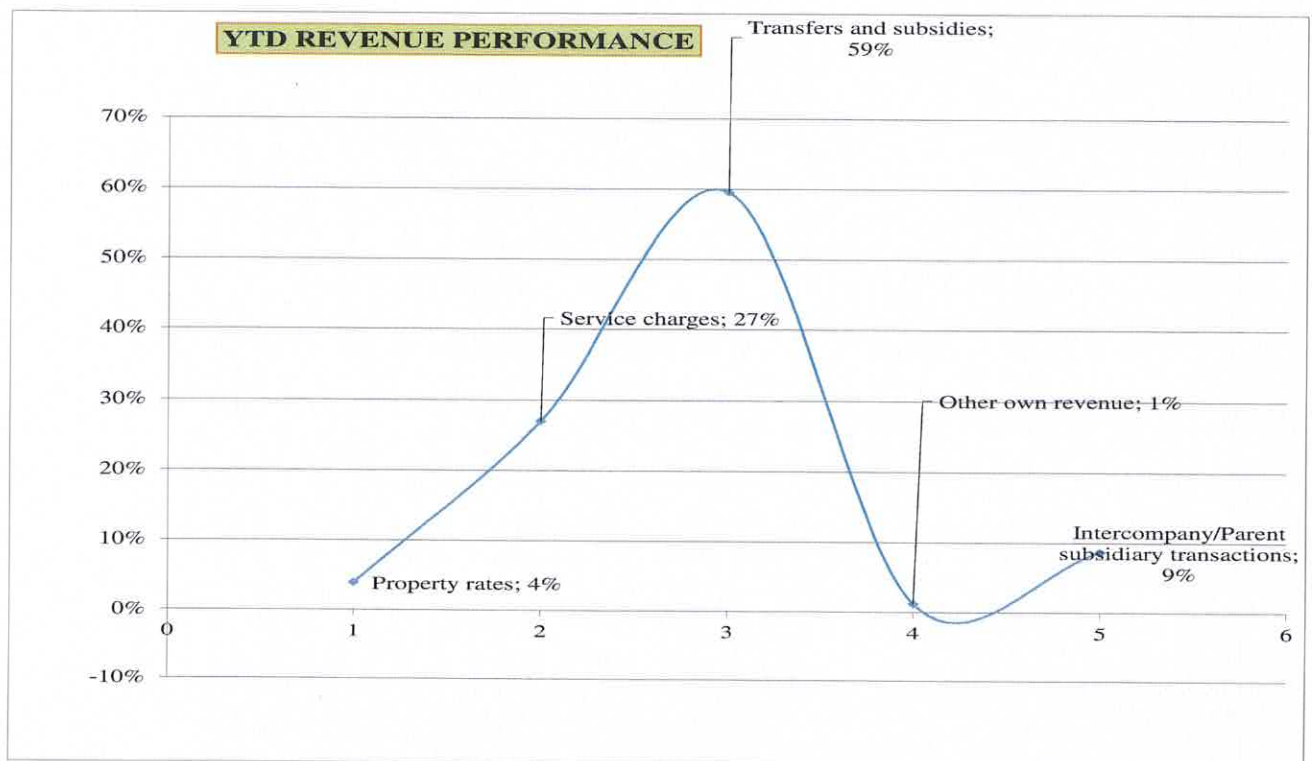
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The chart below indicates the percentage contribution of revenue sources to the total year to date revenue

It can be seen from the table below that **59%** of the total revenue to date came from Transfers and subsidies. The second contributor to the municipality comes from services charges, which was at **27%** by the end of **September 2023**.

Description R'000	Year to date performance	%
Property rates	21 790	4%
Service charges	151 678	27%
Transfers and subsidies	334 746	59%
Other own revenue	6 335	1%
Intercompany/Parent subsidiary transactions	48 406	9%
Total Revenue	562 954	100%





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SALES OF GOODS AND RENDERING OF SERVICES & OPERATIONAL REVENUE BREAKDOWN

DESCRIPTION	BUDGET	SEPTEMBER ACTUAL	YTD MOVEMENT
SALES OF GOODS AND RENDERING OF SERVICES			
ADVERTISEMENTS	-318 000	-1 908	-13 431
CEMETERY & BURIAL	-1 490 576	-104 289	-352 434
ESCORT FEES	-40 637	-2 098	-5 946
ENTRANCE FEES	-300 000	-2 348	-6 696
FIRE SERVICES	-56 710	-	-
CALL OUT FEES	-7 797	-	-
SUNDRY INCOME	-360 069	-791	-13 705
HOUSING/BOARDING SERVICES: PRIVATE	-636 000	-	-
MANAGEMENT FEES	-38 269	-3 420	-4 905
PARKING FEES	-19 046	-1 900	-3 800
PHOTOCOPIES & FAXES	-943	-	-
PLAN & DEV: APPLICAT FEES FOR LAND USAGE	-31 800	-	-408
PLAN & DEV: BUILDING PLAN APPROVAL	-159 000	-149 452	-249 185
PLAN & DEV: BUILDING PLAN CLAUSE LEVY	-2 650	-	-
PLAN & DEV: CLEARANCE CERTIFICATES	-19 492	-4 988	-21 259
PLAN & DEV: ENCROACHMENT FEES	-10 600	-	-1 277
CONTAINERS 12MONTHS	-5 300	-	-
IDENTIFICATION OF PEGS	-2 765	-	-4 348
SPECIAL CONSENT APPLICATION	-15 900	-	-
SUB DIVISION APPLICATION	-15 900	-	-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	-8 468	-15 580
SALE OF: VALUATION ROLLS	-43 110	-4 973	-10 915
SUB TOTAL : SALES & RENDERING OF SERV	-5 917 742	-284 636	-705 366
OPERATIONAL REVENUE			
STAFF RECOVERIES	-418 349	-16 474	-32 948
REQ INFO - MUNICIPAL INFOR & STATISTICS	-200 000	-2 794	-8 052
SALE OF PROPERTY	-1 590 000	-73 913	-106 435
SKILLS DEVELOPMENT LEVY REFUND	-680 988	-	-
SUB TOTAL : OPERATIONAL REVENUE	-2 889 337	-93 181	-147 435



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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) - M03 September

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									%	
Expenditure By Type										
Employee related costs		727 726	743 437	743 437	55 295	173 181	185 859	(12 678)	-7%	743 437
Remuneration of councillors		31 785	33 085	33 085	2 677	7 554	8 271	(718)	-9%	33 085
Bulk purchases - electricity		758 138	565 900	565 900	70 778	290 225	141 475	148 750		565 900
Inventory consumed		34 181	58 144	58 144	1 626	4 699	14 536	(9 837)		58 144
Debt impairment		–	60 000	60 000	–	–	15 000	(15 000)	-100%	60 000
Depreciation and amortisation		292 746	153 916	153 916	–	–	38 479	(38 479)	-100%	153 916
Interest		382 456	15 144	15 144	–	1	3 786	(3 784)	-100%	15 144
Contracted services		87 968	210 581	210 581	16 171	24 127	52 645	(28 518)	-54%	210 581
Transfers and subsidies		111 153	187 200	187 200	14 267	38 894	46 800	(7 906)	-17%	187 200
Irrecoverable debts written off		13 377	17 000	17 000	27	348	4 250	(3 902)		17 000
Operational costs		94 708	145 300	145 300	8 981	15 939	36 325	(20 386)	-56%	145 300
Losses on Disposal of Assets		–	–	–	–	–	–	–		–
Other Losses		4	16	16	–	–	4	(4)		16
Total Expenditure		2 534 242	2 189 723	2 189 723	169 822	554 969	547 431	7 538	1%	2 189 723

- **Employee related costs** outcome for the month of September amounted **R55.3 million**. This is a consolidated figure, the parent employee related costs for the month amounted to **R43.6 million** including **R2.9 million** for overtime, the entity's costs amounted to **R11.6 million** including the overtime of **R1.2 million**.
- **Remuneration of councillors'** outcome for September amounted to **R2.6 million** and the year to date outcome was **R7.5 million**.
- **Bulk purchases - Electricity** amounted to **R70.7 million** and the year to date outcome was at **R290.2 million**.
- **Inventory consumed** amounted to **R1.6 million** and year to date outcome was at **R4.6 million**.
- **Debt impairment** there is no movement by the end of September.
- **Depreciation and amortisation** there is no movement by the end of September.
- **Interest** there is no movement by the end of September. The year to date total interest charged of **R106.3** for the bulk electricity could not be captured due to insufficient budget.
- **Contracted services** amounted to **R16.1 million** and year to date outcome was at **R24.1 million**. Details indicated on **page 12-13**.
- **Transfers and subsidies** year to date outcome was at **R14.2 million**.
- **Irrecoverable debts written off** amounted to date **R27 thousands**.
- **Operational costs** year to date was at **R8.9 million**. This category includes amongst others; protective clothing, water and sewerage levies to the entity, advertisements, audit fees).



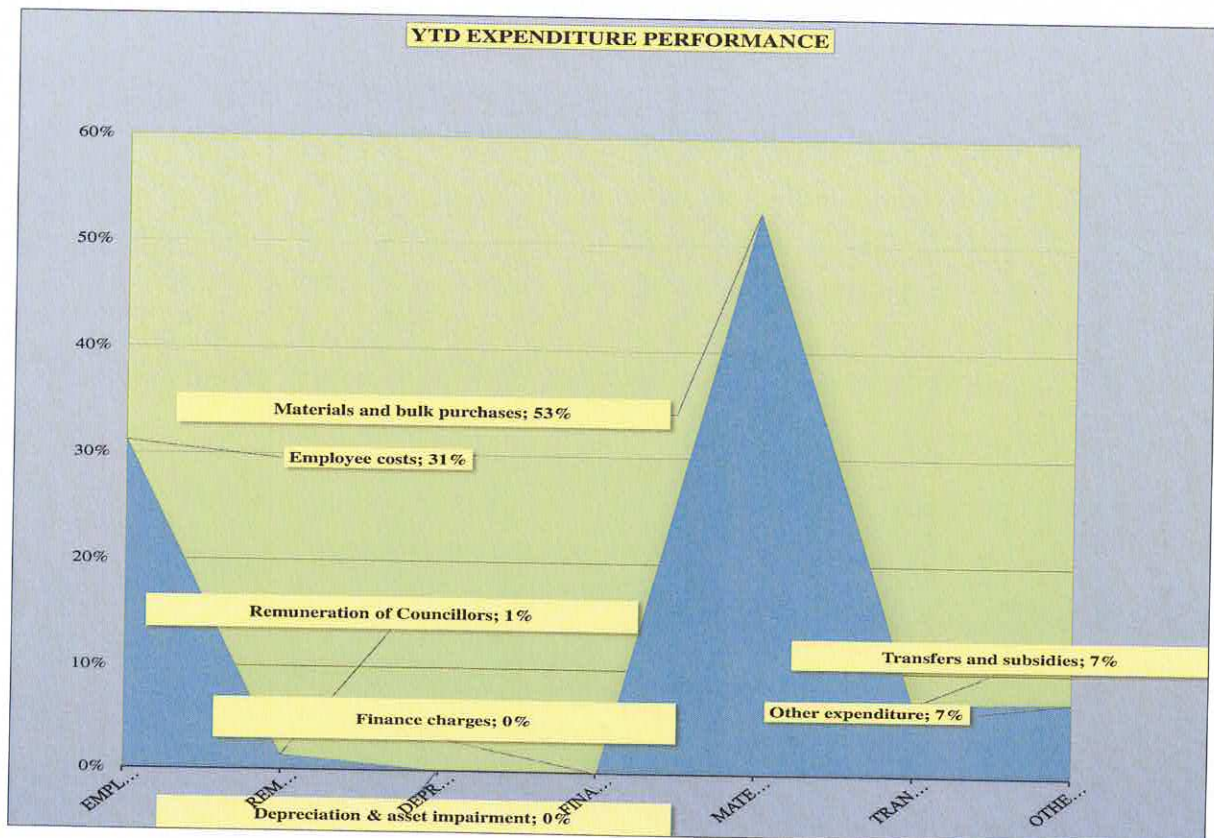
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The chart below indicates the percentage contribution of expenditure types to the total year to date expenditure

The chart shows that to date **53%** of the total year to date expenditure was from materials and bulk purchases. The year to date employee costs are at **31%** of the total expenditure.

Description R'000	Year to date performance	%
Employee costs	173 181	31%
Remuneration of Councillors	7 554	1%
Depreciation & asset impairment	—	0%
Finance charges	1	0%
Materials and bulk purchases	294 923	53%
Transfers and subsidies	38 894	7%
Other expenditure	40 415	7%
Total Expenditure	554 969	100%





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CONTRACTED SERVICES BREAKDOWN

DESCRIPTION	BUDGET	SEPTEMBER ACTUAL	YTD MOVEMENT
OUTSOURCE SERVICES			
OS: BURIAL SERVICES	600 000	41 500	47 500
OS: B&A COMMUNICATIONS	23 126	-	-
OS: B&A HUMAN RESOURCES	710 000	-	-
OS: B&A OCCUPATIONAL HEALTH & SAFETY	250 000	-	-
OS: B&A PROJECT MANAGEMENT	11 498 700	-	-
OS: B&A RESEARCH & ADVISORY	11 949 268	1 953 680	4 194 838
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	1 865 850	3 141 171
OS: TRAFFIC FINES MANAGEMENT	1 000 000	-	-
SUB TOTAL : OUTSOURCE SERVICES	50 168 920	3 861 030	7 383 509
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	59 173	88 759
C&PS: B&A BUSINESS & FIN MANAGEMENT	9 963 896	-	263 115
INDIGENT REGISTER	2 140 000	-	-
READING OF METERS	2 818 346	341 517	341 517
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
C&PS: B&A PROJECT MANAGEMENT	10 322 100	709 300	2 127 809
C&PS: B&A VALUER & ASSESSORS	2 605 000	-	-
C&PS: I&P TOWN PLANNER	3 000 000	250 000	250 000
C&PS: LAB SERV WATER	754 185	-	-
C&PS: LEGAL COST ADVICE & LITIGATION	10 714 786	2 285 559	2 442 158
SUB TOTAL : CONSULTANT AND PROF SERVICES	54 887 052	3 645 549	5 593 357



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CONTRACTED SERVICES BREAKDOWN

DESCRIPTION	BUDGET	SEPTEMBER ACTUAL	YTD MOVEMENT
CONTRACTORS			
CONTR: AUDIO-VISUAL SERVICES	220 000	-	-
CONTR: CATERING SERVICES	1 230 000	28 978	30 475
CONTR: ELECTRICAL	1 000 000	-	-
R & M - NETWORK RETICULATION	15 000 000	2 572 250	3 982 185
R & M - SUBSTATIONS	15 000 000	5 510 993	5 510 993
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	66 450	66 450
CONTR: MAINT OF BUILDINGS & FACILITIES	300 000	-	-
R & M - BUILDINGS	5 000 000	28 380	28 380
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	20 435	20 435
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 STERKFORTEIN 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 STERKFORTEIN WTW	19 010	-	-
R & M - MOTORS & PUMPS WILGE WTW	145 179	-	-
R & M - NETW RETICUL QWA QWA	6 187 191	312 591	414 888
R & M - NETWORK RETICULATION HARRYSMITH	2 433 537	76 964	100 994
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	47 701	279 578
R&M - MOTORS & PUMPS MAKW & MOEDING WWTW	30 417	-	-
CONTR: MEDICAL SERVICES	600 000	-	-
CONTR: PREPAID ELECTRICITY VENDORS	8 920 420	-	363 951
CONTR: TRACING AGENTS & DEBT COLLECTORS	11 102	-	-
CONTR: TRANSPORTATION CONTRACTOR	500 000	-	-
SUB TOTAL : CONTRACTORS	105 525 300	8 664 741	11 099 329
SUB TOTAL : CONTRACTED SERVICES	210 581 272	16 171 319	24 127 318



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1.2 IN-YEAR BUDGET STATEMENT TABLES

1.2.1 Table C2 Consolidated financial performance (functional classification)

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

Description	Ref	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	10 164	358 374	234 537	123 837	53%	938 149
Executive and council		–	–	–	–	–	–	–	–	–
Finance and administration		870 972	938 149	938 149	10 164	358 374	234 537	123 837	53%	938 149
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		22 319	45 270	45 270	297	1 450	11 317	(9 867)	-87%	45 270
Community and social services		18 915	21 406	21 406	167	1 145	5 351	(4 207)	-79%	21 406
Sport and recreation		2 153	19 656	19 656	28	82	4 914	(4 832)	-98%	19 656
Public safety		935	1 982	1 982	28	117	496	(378)	-76%	1 982
Housing		316	2 226	2 226	74	106	557	(450)	-81%	2 226
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		25 846	25 127	25 127	967	1 901	6 282	(4 380)	-70%	25 127
Planning and development		235	574	574	151	270	143	127	88%	574
Road transport		25 611	24 554	24 554	816	1 631	6 138	(4 507)	-73%	24 554
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		729 659	931 416	931 416	110 755	171 915	232 854	(60 939)	-26%	931 416
Energy sources		354 350	516 193	516 193	90 853	103 770	129 048	(25 278)	-20%	516 193
Water management		178 236	214 078	214 078	11 050	27 366	53 519	(26 154)	-49%	214 078
Waste water management		149 172	139 542	139 542	4 646	28 714	34 885	(6 171)	-18%	139 542
Waste management		47 902	61 604	61 604	4 206	12 064	15 401	(3 337)	-22%	61 604
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	1 648 796	1 939 962	1 939 962	122 183	533 640	484 991	48 650	10%	1 939 962
Expenditure - Functional										
<i>Governance and administration</i>		874 519	760 394	760 394	46 213	125 418	190 099	(64 681)	-34%	760 394
Executive and council		137 399	135 720	135 720	6 839	17 284	33 930	(16 646)	-49%	135 720
Finance and administration		729 744	616 271	616 271	38 720	106 249	154 068	(47 818)	-31%	616 271
Internal audit		7 375	8 403	8 403	654	1 885	2 101	(216)	-10%	8 403
<i>Community and public safety</i>		142 976	183 961	183 961	10 371	33 782	45 990	(12 208)	-27%	183 961
Community and social services		19 260	26 446	26 446	1 598	4 912	6 612	(1 700)	-26%	26 446
Sport and recreation		45 930	65 440	65 440	3 653	11 848	16 360	(4 512)	-28%	65 440
Public safety		72 697	85 102	85 102	4 810	16 041	21 276	(5 235)	-25%	85 102
Housing		5 088	6 972	6 972	312	982	1 743	(761)	-44%	6 972
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		58 812	125 743	125 743	5 237	15 681	31 436	(15 755)	-50%	125 743
Planning and development		21 240	33 979	33 979	2 130	6 145	8 495	(2 350)	-28%	33 979
Road transport		37 572	91 764	91 764	3 108	9 536	22 941	(13 405)	-58%	91 764
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		1 456 130	1 115 221	1 115 221	107 744	379 318	278 805	100 513	36%	1 115 221
Energy sources		1 252 201	736 056	736 056	82 835	316 555	184 014	132 541	72%	736 056
Water management		68 048	118 946	118 946	9 056	20 058	29 736	(9 678)	-33%	118 946
Waste water management		64 081	98 390	98 390	8 199	18 826	24 597	(5 771)	-23%	98 390
Waste management		71 801	161 830	161 830	7 654	23 879	40 457	(16 579)	-41%	161 830
<i>Other</i>		1 806	4 404	4 404	257	770	1 101	(331)	-30%	4 404
Total Expenditure - Functional	3	2 534 242	2 189 723	2 189 723	169 822	554 969	547 431	7 538	1%	2 189 723
Surplus/ (Deficit) for the year		(885 446)	(249 761)	(249 761)	(47 638)	(21 328)	(62 440)	41 112	-66%	(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							Full Year
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
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	-	-	170	(170)	-100,0%	681
Vote 04 - Financial Services		1 062 673	1 200 586	1 200 586	26 241	407 270	300 146	107 124	35,7%	1 200 586
Vote 05 - Municipal Infrastructure		400 844	439 614	439 614	20 718	69 776	109 904	(40 128)	-36,5%	439 614
Vote 06 - Community Services		18 451	20 569	20 569	105	989	5 142	(4 153)	-80,8%	20 569
Vote 07 - Public Safety & Transport		935	1 982	1 982	28	117	496	(378)	-76,3%	1 982
Vote 08 - Sports, Arts, Parks, Culture		2 153	19 656	19 656	28	82	4 914	(4 832)	-98,3%	19 656
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		-	-	-	-	-	-	-	-	-
Vote 10 - Hunan Settlements		856	3 226	3 226	136	262	806	(544)	-67,5%	3 226
Vote 11 - ldp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		235	574	574	151	270	143	127	88,4%	574
Vote 13 - Electricity Department		354 350	516 193	516 193	90 853	103 770	129 048	(25 278)	-19,6%	516 193
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 841 551	2 203 080	2 203 080	138 261	582 537	550 770	31 767	5,8%	2 203 080
Expenditure by Vote	1									
Vote 01 - Legislative Authority		112 402	66 974	66 974	5 389	13 656	16 744	(3 088)	-18,4%	66 974
Vote 02 - Office Of The Municipal Manager		21 257	32 333	32 333	1 654	5 012	8 083	(3 071)	-38,0%	32 333
Vote 03 - Corporate Services		95 154	154 816	154 816	8 457	21 376	38 704	(17 328)	-44,8%	154 816
Vote 04 - Financial Services		576 353	392 918	392 918	24 686	69 309	98 230	(28 920)	-29,4%	392 918
Vote 05 - Municipal Infrastructure		111 950	348 134	348 134	13 914	38 124	87 033	(48 909)	-56,2%	348 134
Vote 06 - Community Services		19 491	25 146	25 146	1 719	5 298	6 287	(989)	-15,7%	25 146
Vote 07 - Public Safety & Transport		127 050	156 991	156 991	10 315	30 812	39 248	(8 436)	-21,5%	156 991
Vote 08 - Sports, Arts, Parks, Culture		45 930	65 440	65 440	3 653	11 848	16 360	(4 512)	-27,6%	65 440
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		9 790	19 722	19 722	879	2 702	4 931	(2 229)	-45,2%	19 722
Vote 10 - Hunan Settlements		8 400	14 658	14 658	535	1 642	3 664	(2 022)	-55,2%	14 658
Vote 11 - ldp, Pms Department		2 860	3 341	3 341	336	1 107	835	272	32,6%	3 341
Vote 12 - Spatial Development, Planning & Traditional Affairs		10 396	15 319	15 319	1 171	3 106	3 830	(724)	-18,9%	15 319
Vote 13 - Electricity Department		1 251 281	734 986	734 986	82 638	315 962	183 747	132 215	72,0%	734 986
Vote 14 - Maluti Water		141 926	158 944	158 944	14 477	35 015	39 736	(4 721)	-11,9%	158 944
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	2 534 242	2 189 723	2 189 723	169 822	554 969	547 431	7 538	1,4%	2 189 723
Surplus/ (Deficit) for the year	2	(692 692)	13 357	13 357	(31 561)	27 568	3 339	24 229	725,6%	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) - M03 September

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	90 216	103 132	127 057	(23 925)	-19%	508 227
Service charges - Water			89 226	118 471	118 471	9 324	25 794	29 618	(3 824)	-13%	118 471
Service charges - Waste Water Management			41 923	48 724	48 724	3 604	11 192	12 181	(989)	-8%	48 724
Service charges - Waste management			41 737	48 518	48 518	3 703	11 561	12 129	(569)	-5%	48 518
Sale of Goods and Rendering of Services			2 004	5 918	5 918	285	705	1 479	(774)	-52%	5 918
Agency services											
Interest											
Interest earned from Receivables			(0)	13 798	13 798	3 056	3 056	3 450	(394)	-11%	13 798
Interest from Current and Non Current Assets			4 405	4 620	4 620	271	835	1 155			4 620
Dividends											
Rent on Land			-	-	-	-	-	-			-
Rental from Fixed Assets			1 131	2 504	2 504	88	232	626	(394)	-63%	2 504
Licence and permits											
Operational Revenue			8 389	2 889	2 889	93	147	722	(575)	-80%	2 889
Non-Exchange Revenue											
Property rates			111 776	128 537	128 537	8 390	21 790	32 134	(10 345)	-32%	128 537
Surcharges and Taxes											
Fines, penalties and forfeits			688	1 500	1 500	24	94	375	(281)		1 500
Licence and permits											
Transfers and subsidies - Operational			765 933	810 030	810 030	703	334 746	202 507	132 238		810 030
Interest			-	12 163	12 163	1 266	1 266	3 041	(1 775)		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	121 023	514 548	426 476	88 072	21%	1 705 903
Expenditure By Type											
Employee related costs			727 726	743 437	743 437	55 295	173 181	185 859	(12 678)	-7%	743 437
Remuneration of councillors			31 785	33 085	33 085	2 677	7 554	8 271	(718)	-9%	33 085
Bulk purchases - electricity			758 138	565 900	565 900	70 778	290 225	141 475	148 750		565 900
Inventory consumed			34 181	58 144	58 144	1 626	4 699	14 536	(9 837)		58 144
Debt impairment			-	60 000	60 000	-	-	15 000	(15 000)	-100%	60 000
Depreciation and amortisation			292 746	153 916	153 916	-	-	38 479	(38 479)	-100%	153 916
Interest			382 456	15 144	15 144	-	1	3 786	(3 784)	-100%	15 144
Contracted services			87 968	210 581	210 581	16 171	24 127	52 645	(28 518)	-54%	210 581
Transfers and subsidies			111 153	187 200	187 200	14 267	38 894	46 800	(7 906)	-17%	187 200
Irrecoverable debts written off			13 377	17 000	17 000	27	348	4 250	(3 902)		17 000
Operational costs			94 708	145 300	145 300	8 981	15 939	36 325	(20 386)	-56%	145 300
Losses on Disposal of Assets			-	-	-	-	-	-	-		-
Other Losses			4	16	16	-	-	4	(4)		16
Total Expenditure			2 534 242	2 189 723	2 189 723	169 822	554 969	547 431	7 538	1%	2 189 723
Surplus/(Deficit)			(1 145 243)	(483 820)	(483 820)	(48 799)	(40 421)	(120 955)	80 534	(0)	(483 820)
Transfers and subsidies - capital (monetary allocations)											
			273 230	234 059	234 059	1 651	19 583	58 515	(38 932)	(0)	234 059
Transfers and subsidies - capital (in-kind)											
Surplus/(Deficit) after capital transfers & contributions			(872 013)	(249 761)	(249 761)	(47 148)	(20 838)	(62 440)			(249 761)
Income Tax											
Surplus/(Deficit) after income tax			(872 013)	(249 761)	(249 761)	(47 148)	(20 838)	(62 440)			(249 761)
Share of Surplus/Deficit attributable to Joint Venture											
Share of Surplus/Deficit attributable to Minorities											
Surplus/(Deficit) attributable to municipality			(872 013)	(249 761)	(249 761)	(47 148)	(20 838)	(62 440)			(249 761)
Share of Surplus/Deficit attributable to Associate											
Intercompany /Parent subsidiary transactions			179 321	263 118	263 118	15 587	48 406	65 779			263 118
Surplus/ (Deficit) for the year			(692 692)	13 357	13 357	(31 561)	27 568	3 339			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 - M03 September

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 - Maluti Water		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 01 - Legislative Authority		-	3 500	3 500	-	-	875	(875)	-100%	3 500
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		3 298	5 397	5 397	1 641	2 500	1 349	1 150	85%	5 397
Vote 04 - Financial Services		255	16 000	16 000	(1 918)	105	4 000	(3 895)	-97%	16 000
Vote 05 - Municipal Infrastructure		52 683	185 832	185 832	14 378	29 436	46 458	(17 022)	-37%	185 832
Vote 06 - Community Services		304 588	18 907	18 907	1 905	2 457	4 727	(2 269)	-48%	18 907
Vote 07 - Public Safety & Transport		1 466	5 000	5 000	-	-	1 250	(1 250)	-100%	5 000
Vote 08 - Sports, Arts, Parks, Culture		1 351	17 855	17 855	-	-	4 464	(4 464)	-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	1 695	1 959	4 169	(2 211)	-53%	16 678
Vote 14 - Maluti Water		421	11 445	11 445	-	-	2 861	(2 861)	-100%	11 445
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	(110 658)	280 614	280 614	17 702	36 457	70 154	(33 697)	-48%	280 614
Total Capital Expenditure		(110 658)	280 614	280 614	17 702	36 457	70 154	(33 697)	-48%	280 614
Capital Expenditure - Functional Classification										
Governance and administration		3 975	37 842	37 842	(276)	2 605	9 461	(6 856)	-72%	37 842
Executive and council		421	14 945	14 945	-	-	3 736	(3 736)	-100%	14 945
Finance and administration		3 553	22 897	22 897	(276)	2 605	5 724	(3 119)	-54%	22 897
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		307 406	40 262	40 262	1 905	2 457	10 066	(7 608)	-76%	40 262
Community and social services		304 606	19 407	19 407	1 905	2 457	4 852	(2 394)	-49%	19 407
Sport and recreation		1 351	17 855	17 855	-	-	4 464	(4 464)	-100%	17 855
Public safety		1 449	3 000	3 000	-	-	750	(750)	-100%	3 000
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		(115 711)	14 766	14 766	1 597	1 597	3 692	(2 094)	-57%	14 766
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		(115 711)	14 766	14 766	1 597	1 597	3 692	(2 094)	-57%	14 766
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		(306 328)	187 743	187 743	14 476	29 797	46 936	(17 139)	-37%	187 743
Energy sources		(474 722)	16 678	16 678	1 695	1 959	4 169	(2 211)	-53%	16 678
Water management		60 765	87 462	87 462	3 136	3 399	21 865	(18 466)	-84%	87 462
Waste water management		107 629	83 604	83 604	9 645	24 439	20 901	3 538	17%	83 604
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	(110 658)	280 614	280 614	17 702	36 457	70 154	(33 697)	-48%	280 614
Funded by:										
National Government		513 406	224 272	224 272	16 283	31 893	56 068	(24 175)	-43%	224 272
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov		-	-	-	-	-	-	-	-	-
Departm Agencies, Households, Non-profit Institutions, Private Enterprises,		-	-	-	-	-	-	-	-	-
Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		513 406	224 272	224 272	16 283	31 893	56 068	(24 175)	-43%	224 272
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds		(624 064)	56 342	56 342	1 419	4 564	14 086	(9 522)	-68%	56 342
Total Capital Funding		(110 658)	280 614	280 614	17 702	36 457	70 154	(33 697)	-48%	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 September amounted to **R1.4 million**.

Description R'000	Budget Year 2023-2024				
	Original Budget	September Actuals	YearTD outcomes	%	Balances
PARENT MUNICIPALITY	44 500 000	1 418 608	4 563 762	10%	39 936 238
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	1 641 108	2 499 613	62%	1 500 387
Furniture & fittings	1 000 000	-7 500	105 399	11%	894 601
Electricity prepaid meters	15 000 000	-1 910 000	-	0%	15 000 000
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	1 695 000	1 958 750	13%	13 041 250
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	1 418 608	4 563 762	8%	51 778 519



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The capital expenditure from conditional grants

The total capital expenditure from projects funded by grants in August amounted to **R16.2 million (excluding Vat)**.

Description (Functional classification)	Source of funding	Budget Year 2023-2024				
		Budget	September Actuals	YTD Actuals	%	Balance
ROADS PROJECTS		14 766 413	1 597 278	1 597 278	11%	13 169 135
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	1 597 278	1 597 278	40%	2 412 559
WATER PROJECTS		87 461 969	3 136 082	3 399 442	4%	84 062 527
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	849 911	849 911	5%	16 908 904
Upgrading Of Water Pump Stations	MIG	15 439 208	2 286 171	2 286 171	15%	13 153 037
Matebeleng 3ml Reservoir	MIG	2 537 637	-	263 360	10%	2 274 277
WASTE WATER MANAGEMENT/ SEWERAGE PROJECTS		83 603 501	9 645 065	24 438 950	29%	59 164 551
Makholokweng Bulk And Sewer Network	WSIG	22 317 000	2 100 000	2 100 000	9%	20 217 000
Intabazwe Ext3:Cons Waterborne Sew N/Wrk	MIG	543 685	-	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	7 545 065	9 318 911	0%	7 883 350
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	1 904 692	2 457 269	13%	16 449 673
Phuthaditjhaba: Upgrading Of Town Hall	MIG	18 906 942	1 904 692	2 457 269	13%	16 449 673
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
Map:high mast lights in 4 towns ph 2	MIG	1 677 693	-	-	0%	1 677 693
TOTAL ASSETS FUNDED BY NATIONAL GRANTS		224 271 893	16 283 117	31 892 939	14%	177 335 517



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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 - M03 September

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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	74 197	74 197	3 765	25 400	18 549	6 850	37%	74 197
Service charges		-	325 692	325 692	38 593	61 960	81 423	(19 463)	-24%	325 692
Other revenue		-	78 801	78 801	(25 317)	(51 278)	19 700	(70 978)	-360%	78 801
Transfers and Subsidies - Operational		-	810 030	810 030	3 100	337 112	202 507	134 605	66%	810 030
Transfers and Subsidies - Capital		-	234 059	234 059	-	60 664	58 515	2 149	4%	234 059
Interest		-	9 654	9 654	94	94	2 413	(2 319)	-96%	9 654
Dividends								-		
Payments										
Suppliers and employees		-	(1 809 919)	(1 809 919)	(311 183)	(300 949)	(452 480)	(151 530)	33%	(1 809 919)
Interest								-		
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	(277 486)	(277 486)	(290 948)	133 003	(69 372)	(202 374)	292%	(277 486)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables		(144)	-	-	-	(144)	-	(144)	#DIV/0!	-
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		-	(280 614)	(280 614)	(17 702)	(36 457)	(70 154)	(33 697)	48%	(280 614)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(144)	(280 614)	(280 614)	(17 702)	(36 601)	(70 154)	(33 553)	48%	(280 614)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits		-	313	313	18	91	78	13	16%	313
Payments										
Repayment of borrowing								-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	313	313	18	91	78	(13)	-16%	313
NET INCREASE/ (DECREASE) IN CASH HELD		(144)	(557 787)	(557 787)	(308 631)	96 493	(139 447)			(557 787)
Cash/cash equivalents at beginning:		64 626	-	-	(329 065)	673 676	-			673 676
Cash/cash equivalents at month/year end:		64 482	(557 787)	(557 787)		770 169	(139 447)			115 889



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PART 2 - SUPPORTING DOCUMENTATION

2.1. SUPPORTING TABLES

2.1.1. Debtors Age Analysis

- The total debt book amounted to **R2.434 billion** by the end of **September 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 **R720.5 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 **1.438 billion**.

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

Description	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis By Income Source										
Water	1200	11 092	12 294	13 296	9 430	15 536	9 581	51 937	597 401	720 567
Electricity	1300	5 376	5 660	5 515	4 016	3 473	2 797	17 824	276 993	321 652
Property Rates	1400	8 220	7 765	7 390	7 525	7 015	6 702	37 450	509 990	592 058
Waste Water Management	1500	4 011	3 949	4 340	3 658	3 789	3 571	19 862	232 112	275 293
Waste Management	1600	4 047	3 964	4 379	3 635	3 611	3 581	20 339	233 291	276 847
Interest on Arrear Debtor Accounts	1810	4 285	–	0	21	46	6	29	210 853	215 239
Other	1900	181	161	159	155	142	114	895	31 173	32 980
Total By Income Source	2000	37 213	33 794	35 078	28 440	33 613	26 351	148 335	2 091 813	2 434 637
Debtors Age Analysis By Customer Group										
Organs of State	2200	9 230	8 038	7 421	6 368	6 953	5 988	30 575	386 995	461 567
Commercial	2300	8 938	7 204	6 511	6 019	5 873	4 381	27 253	468 453	534 632
Households	2400	19 046	18 551	21 147	16 053	20 787	15 982	90 506	1 236 365	1 438 437
Total By Customer Group	2600	37 213	33 794	35 078	28 440	33 613	26 351	148 335	2 091 813	2 434 637



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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 **R8.1 billion**.

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

Description R thousands	NT Code	Budget Year 2022/23								
		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	112 636	181 767	298 752	-	-	-	-	7 499 390	8 092 545
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	453	4 337	299	64 097	-	-	-	-	69 187
Auditor General	0800	-	-	-	42 982	-	-	-	-	43
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	113 089	186 104	299 051	64 140	-	-	-	7 499 390	8 161 775

2.1.3. Investments Portfolio Analysis

- The closing balances by the end of **September 2023** amounted to **R141.4 million**.

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

Investments by maturity Name of institution & investment ID R thousands	Period of Investment	Type of Investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Municipality							
Sanlam- 5926	Yrs	Money market	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	10 648	65	15	1 110	11 808
ABSA 9358605812	Months	Investment	203 129 140	-	80 000 000	-	123 129 140
SBSA 40823938	Months	Investment	-	-	-	-	-
SBSA 34 852 640 7	Months	Investment	141	-	-	-	141
FNB 62756806661	Months	Investment	171 215	4 247	-	14 000 000	14 175 462
NEDBANK 03/7881162791	Months	Investment	942 434	-	-	4 943	947 377
TOTAL INVESTMENTS AND INTEREST			207 456 313	4 311	-	80 000 015	141 466 663



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2.1.4. Allocations and grants received

The total grants received to date amounted to **R399.1 million**.

Description R'000	Budget 2023/24	September 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	1 324	1 324	(3 975)
Local Government Financial Management Grant	3 100	–	3 100	–
Total Operating Transfers and Grants	810 030	1 324	338 436	(471 594)
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	1 324	399 100	(644 989)



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2.1.5. Councillors and Board Member Allowances and Employee Benefits

The total employee costs in September for the Parent municipality including councillors amounted to **R46.3 million**.

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

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
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		27 018	27 846	27 846	2 044	6 077	6 961	(885)	-13%	27 846
Pension and UIF Contributions		146	140	140	9	42	35	7	19%	140
Medical Aid Contributions		52	55	55	4	13	14	(1)	-7%	55
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		2 809	3 101	3 101	242	697	775	(78)	-10%	3 101
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1 760	1 944	1 944	379	726	486	240	49%	1 944
Sub Total - Councillors		31 785	33 085	33 085	2 677	7 554	8 271	(718)	-9%	33 085
% increase	4		4,1%	4,1%						4,1%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5 914	9 653	9 653	547	1 775	2 413	(638)	-26%	9 653
Pension and UIF Contributions		335	570	570	21	63	142	(80)	-56%	570
Medical Aid Contributions		85	163	163	5	16	41	(25)	-61%	163
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		813	1 546	1 546	85	240	387	(147)	-38%	1 546
Cellphone Allowance		91	176	176	8	26	44	(19)	-42%	176
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment	2	-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		7 239	12 108	12 108	666	2 119	3 027	(908)	-30%	12 108
% increase	4		67,3%	67,3%						67,3%
Other Municipal Staff										
Basic Salaries and Wages		361 745	334 883	334 883	28 739	86 737	83 721	3 016	4%	334 883
Pension and UIF Contributions		54 596	58 635	58 635	4 783	14 636	14 659	(23)	0%	58 635
Medical Aid Contributions		24 259	24 850	24 850	2 231	6 702	6 212	490	8%	24 850
Overtime		71 016	70 445	70 445	2 979	14 071	17 611	(3 540)	-20%	70 445
Performance Bonus		24 025	29 856	29 856	1 472	5 131	7 464	(2 333)	-31%	29 856
Motor Vehicle Allowance		13 266	14 579	14 579	1 177	3 457	3 645	(188)	-5%	14 579
Cellphone Allowance		1 085	1 216	1 216	89	271	304	(33)	-11%	1 216
Housing Allowances		1 502	1 524	1 524	140	399	381	17	5%	1 524
Other benefits and allowances		3 371	4 032	4 032	73	629	1 008	(378)	-38%	4 032
Payments in lieu of leave		(9 525)	1 960	1 960	156	543	490	53	11%	1 960
Long service awards		4 931	6 747	6 747	432	1 664	1 687	(23)	-1%	6 747
Post-retirement benefit obligations		(470)	-	-	(26)	(145)	-	(145)	#DIV/0!	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	100	100	-	-	25	(25)	-100%	100
Acting and post related allowance		4 689	6 280	6 280	775	1 442	1 570	(127)	-8%	6 280
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		554 489	555 107	555 107	43 018	135 539	138 777	(3 238)	-2%	555 107
% increase	4		0,1%	0,1%						0,1%
Total Parent Municipality		593 513	600 300	600 300	46 361	145 211	150 075	(4 864)	-3%	600 300



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- The August total employee costs for the Entity amounted to **R11.6 million**
- The September **consolidated** total employee costs amounted to **R57.972 million** (including councillors).

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

Summary of Employee and Councillor remuneration	Ref	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	86	86	3 886	(3 800)	-98%	15 544
Pension and UIF Contributions		429	3 649	3 649	34	110	912	(803)	-88%	3 649
Medical Aid Contributions		–	834	834	–	–	208	(208)	-100%	834
Overtime		–	1 004	1 004	–	–	251	(251)	-100%	1 004
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	3 474	3 474	–	–	869	(869)	-100%	3 474
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		–	704	704	–	–	176	(176)	-100%	704
Other benefits and allowances		2	1 610	1 610	0	1	402	(402)	-100%	1 610
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	119	119	–	–	30	(30)	-100%	119
Acting and post related allowance		–	220	220	–	–	55			220
Sub Total - Senior Managers of Entities	4	431	27 158	27 158	120	196	6 789	(6 593)	-97%	27 158
% increase			6199,3%	6199,3%						6199,3%
Other Staff of Entities										
Basic Salaries and Wages		74 996	75 524	75 524	5 588	16 858	18 881	(2 023)	-11%	75 524
Pension and UIF Contributions		12 035	16 171	16 171	913	2 731	4 043	(1 312)	-32%	16 171
Medical Aid Contributions		8 429	7 231	7 231	658	1 963	1 808	156	9%	7 231
Overtime		22 426	12 338	12 338	1 287	3 912	3 084	828	27%	12 338
Performance Bonus		5 536	12 446	12 446	307	1 581	3 111	(1 531)	-49%	12 446
Motor Vehicle Allowance		13 386	11 265	11 265	1 019	3 046	2 816	229	8%	11 265
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		2 156	3 218	3 218	162	488	805	(316)	-39%	3 218
Other benefits and allowances		11 542	7 924	7 924	890	2 613	1 981	632	32%	7 924
Payments in lieu of leave		1 276	–	–	24	28	–	28	#DIV/0!	–
Long service awards		461	1 095	1 095	–	33	274	(240)	-88%	1 095
Post-retirement benefit obligations		783	445	445	–	–	111	(111)	-100%	445
Acting and post related allowance		12 539	1 408	1 408	643	2 073	352			1 408
Sub Total - Other Staff of Entities	4	165 567	149 064	149 064	11 491	35 327	37 266	(1 939)	-5%	149 064
% increase			-10,0%	-10,0%						-10,0%
Total Municipal Entities		165 998	176 222	176 222	11 611	35 523	44 055	(8 532)	-19%	176 222
TOTAL SALARY, ALLOWANCES & BENEFITS		759 510	776 522	776 522	57 972	180 735	194 131	(13 396)	-7%	776 522
% increase	4		2,2%	2,2%						2,2%
TOTAL MANAGERS AND STAFF		727 726	743 437	743 437	55 295	173 181	185 859	(12 678)	-7%	743 437



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2.2. PARENT MUNICIPALITY FINANCIAL PERFORMANCE

The total revenue for the parent municipality amounted to **R120.5 million**.

The total expenditure amounted to **R151.5 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	90 216	103 132	127 057	(23 925)	-19%	508 227
Service charges - Water		89 226	118 471	118 471	9 324	25 794	29 618	(3 824)	-13%	118 471
Service charges - Waste Water Management		41 923	48 724	48 724	3 604	11 192	12 181	(989)	-8%	48 724
Service charges - Waste management		41 737	48 518	48 518	3 703	11 561	12 129	(569)	-5%	48 518
Sale of Goods and Rendering of Services		2 032	5 798	5 798	285	699	1 449	(750)	-52%	5 798
Agency services										
Interest										
Interest earned from Receivables		(0)	13 798	13 798	3 056	3 056	3 450	(394)	-11%	13 798
Interest earned from Current and Non Current Assets		4 405	4 500	4 500	251	810	1 125			4 500
Dividends										
Rent on Land		-	-	-	-	-	-			-
Rental from Fixed Assets		1 131	2 504	2 504	88	232	626	(394)	-63%	2 504
Licence and permits										
Operational Revenue		8 389	2 889	2 889	93	147	722	(575)	-80%	2 889
Non-Exchange Revenue										
Property rates		111 776	128 537	128 537	8 390	21 790	32 134			128 537
Surcharges and Taxes										
Fines, penalties and forfeits		688	1 500	1 500	24	94	375	(281)	-75%	1 500
Licences or permits										
Transfer and subsidies - Operational		752 500	810 030	810 030	213	334 255	202 507			810 030
Interest		-	12 163	12 163	1 266	1 266	3 041			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	120 512	514 027	426 416	87 611	21%	1 705 663
Expenditure By Type										
Employee related costs		561 728	567 215	567 215	43 684	137 658	141 804	(4 146)	-3%	567 215
Remuneration of councillors		31 785	33 085	33 085	2 677	7 554	8 271	(718)	-9%	33 085
Bulk purchases - electricity		758 138	565 900	565 900	70 778	290 225	141 475	148 750	105%	565 900
Inventory consumed		28 676	39 455	39 455	207	2 742	9 864	(7 121)	-72%	39 455
Debt impairment		-	60 000	60 000	-	-	15 000	(15 000)	-100%	60 000
Depreciation and amortisation		292 746	151 101	151 101	-	-	37 775	(37 775)	-100%	151 101
Interest		382 456	15 000	15 000	-	1	3 750	(3 749)	-100%	15 000
Contracted services		84 555	181 541	181 541	15 275	22 868	45 385	(22 517)	-50%	181 541
Transfers and subsidies		111 153	187 200	187 200	14 267	38 894	46 800	(7 906)	-17%	187 200
Irrecoverable debts written off		13 377	17 000	17 000	27	348	4 250	(3 902)	-92%	17 000
Operational costs		81 860	120 692	120 692	4 590	8 669	30 173	(21 504)	-71%	120 692
Losses on disposal of Assets		-	-	-	-	-	-			-
Other Losses		4	7	7	-	-	2			7
Total Expenditure		2 346 478	1 938 197	1 938 197	151 505	508 960	484 549	24 410	5%	1 938 197
Surplus/(Deficit)		(970 884)	(232 534)	(232 534)	(30 993)	5 067	(58 134)	63 200	-109%	(232 534)
Transfers and subsidies - capital (monetary allocations)		273 230	234 059	234 059	1 651	19 583	58 515	(38 932)	-67%	234 059
Transfers and subsidies - capital (in-kind)										
Surplus/(Deficit) after capital transfers & contributions		(697 654)	1 525	1 525	(29 342)	24 649	381	24 268	6367%	1 525
Income Tax										
Surplus/(Deficit) after income tax		(697 654)	1 525	1 525	(29 342)	24 649	381	24 268	6367%	1 525



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2.3. MUNICIPAL ENTITY FINANCIAL PERFORMANCE

The total revenue of the Entity amounted to **R511 thousands**. The total revenue to date amount of **R48.4 million** is not shown on the Entity report below. An enquiry has been made to Treasury regarding the line item to be included on the Entity Schedule. This transaction is recorded as an intercompany transactions under the consolidated financial performance on page 16. The total expenditure for the month amounted to **R16.8 million**. The financial system provider has also been made aware of the incorrect financial years.

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

Description	Ref	2021/22	Current Year 2022/23							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
Revenue	1									
Exchange Revenue										
Sale of Goods and Rendering of Services		(28)	120	120	-	6	30	(24)	-79,7%	120
Interest earned from Current and Non Current Assets		-	120	120	20	25	30	(5)	-16,9%	120
Non-Exchange Revenue										
Transfer and subsidies - Operational		13 433	-	-	490	490	-	490	#DIV/0!	-
contributions)		13 406	240	240	511	521	60	461	768,9%	240
Expenditure By Type										
Employee related costs		165 998	176 222	176 222	11 611	35 523	44 055	(8 532)	-19,4%	176 222
Remuneration of board members		-	-	-	-	-	-	-	-	-
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		(708)	-	-	-	-	4 672	(4 672)	-100,0%	18 689
Debt impairment		-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2	-	2 815	2 815	-	-	704	(704)	-100,0%	2 815
Interest		-	144	144	-	-	36	(36)	-100,0%	144
Contracted services		3 414	29 040	29 040	896	1 259	7 260	(6 001)	-82,7%	29 040
Operational costs		12 848	24 608	24 608	4 390	7 270	6 152	1 118	18,2%	24 608
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		-	9	9	-	-	2	(2)	-100,0%	9
Total Expenditure	3	181 551	232 837	232 837	16 897	44 052	62 881	(18 829)	-29,9%	251 526
Surplus/(Deficit)		(168 145)	(232 597)	(232 597)	(16 387)	(43 531)	(62 821)	19 290	-30,7%	(251 286)
Surplus/(Deficit) before taxation		(168 145)	(232 597)	(232 597)	(16 387)	(43 531)	(62 821)	19 290	-30,7%	(251 286)
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		(168 145)	(232 597)	(232 597)	(16 387)	(43 531)	(62 821)	19 290		(251 286)



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

DESCRIPTION	UNIT	PERIOD	DUE DATE	ACTUAL DATE
Month end Procedures (3 working days after the end of each month)				
Month end Final Billing intergration	Revenue Management Unit	Sep-23	04 October 2023	04 October 2023
Expenditure capturing	Expenditure Management Unit	Sep-23	04 October 2023	04 October 2023
Monthly salary interface (including pensioners medical aid)	Payroll Management Unit	Sep-23	04 October 2023	09 October 2023
Prepaid electricity collection - GL capture	Financial Accounting Unit	Sep-23	04 October 2023	03 October 2023
Pre-paid FBE transactions journalised	Revenue Management Unit	Sep-23	04 October 2023	12 October 2023
LPUs transactions journal	Revenue Management Unit	Sep-23	04 October 2023	12 October 2023
MAP Water transactions (Journal)	MAP Water	Sep-23	04 October 2023	09 October 2023
MAP monthly Journals	Financial Accounting Unit	Sep-23	04 October 2023	12 October 2023
MAPW journal upload	Financial Accounting Unit	Sep-23	04 October 2023	10 October 2023
Supporting Reports (5 working days after the end of each month)				
Monthly Investments register	Financial Accounting Unit	Sep-23	06 October 2023	09 October 2023
FMG report audit & FMCMM information	Financial Accounting	Sep-23	06 October 2023	05 October 2023
FMG report audit information	Internal Audit Unit	Sep-23	06 October 2023	06 October 2023
Outstanding 3rd parties report	Payroll Unit	Sep-23	06 October 2023	10 October 2023
List of items with insufficient budget (unauthorised report)	Expenditure Management Unit	Sep-23	06 October 2023	11 October 2023
Sterkfontein and Special master payments	Expenditure Management Unit	Sep-23	06 October 2023	04 October 2023
MAP Water debt (municipal services)	Revenue Management Unit	Sep-23	06 October 2023	06 October 2023
Monthly Bank and Cash flow report	Financial Accounting Unit	Sep-23	06 October 2023	03 October 2023
Monthly Creditors age analysis and AC (data strings)	Expenditure Management Unit	Sep-23	06 October 2023	04 October 2023
Monthly Billing vs collection	Revenue Management Unit	Sep-23	06 October 2023	09 October 2023
Monthly Debtors age analysis - DB (data strings)	Revenue Management Unit	Sep-23	06 October 2023	03 October 2023
Monthly Contract register	SCM Unit	Sep-23	06 October 2023	06 October 2023
Eskom bulk invoice	Expenditure Management Unit	Sep-23	06 October 2023	03 October 2023
Monthly BP135	Revenue Management Unit	Sep-23	06 October 2023	04 October 2023
Monthly Debt Return	Revenue Management Unit	Sep-23	06 October 2023	05 October 2023



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2.4. MUNICIPAL MANAGER'S QUALITY CERTIFICATION

I HA Goliath of Maluti - A - Phofung Municipality, hereby certify that -

(mark as appropriate)

- ☒ the monthly budget statement
- ☐ quarterly report on the implementation of the budget and financial state affairs of the municipality
- ☐ mid-year budget and performance assessment

for the month of **September 2023** has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print name: HA Goliath

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

Signature: [Signature]

Date: 24/10/2023