



Local Municipality • Mmasepala wa seLehale • Plaaslike Munisipaliteit

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

1. PURPOSE

The purpose of this report is to provide a budget statement of the Municipality for the month ending **31 October 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 October report is the **14th November 2023**.
- The month of October was closed on the **14th November 2023** due to the following:
 - The Entity did not submit journal for the month of October, so the report will not reflect the October MAP Water financial information. The municipality has written non-compliance letter to the Entity.
 - The report that is used to populate the regulated C- Schedules was emailed to BCX on the **14th November 2023** and received back on the **14th November 2023**. The municipality still does not have TRU which enables the Budget office to populate the Schedules.
 - The data strings for the month of October were uploaded on the **14th November 2023**.



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Budget statement report for the month ending 31 October 2023 – MFMA s71

9. FINANCIAL IMPLICATIONS

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

- The total actual operational revenue for the month amounted to **R65.1 million** and the intercompany transactions (for the Entity) amounted to **R0 on page 6**.
- The total actual operational expenditure for the month amounted to **R145.2 million**.
- The total actual capital expenditure for the month amounted to **R12.6 million**.
- The total debtor's book amounted to **R2.458 billion** as indicated on **page 22** of the report.
- The creditors balance amounted to **R8.2 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 **October 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 **31 October 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

17/11/2023
.....
DATE

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

20/11/2023
.....
DATE



Budget statement report for the month ending 31 October 2023 – MFMA s71

TABLE OF CONTENTS

PART 1 IN-YEAR REPORT.....	5
1.1 EXECUTIVE SUMMARY.....	5
1.1.1 Table C1 Consolidated Monthly Budget Statement Summary.....	5
1.1.2 Material variance explanations on Revenue by Sources.....	6
1.1.3 Material variance explanations on Expenditure by Type	10
1.2 IN-YEAR BUDGET STATEMENT TABLES	14
1.2.1 Table C2 Consolidated financial performance (functional classification)	14
1.2.2 Table C3 Consolidated financial performance by municipal vote.....	15
1.2.3 Table C4 Consolidated financial performance (revenue and expenditure)	16
1.2.4 Table C5 Consolidated capital expenditure	18
1.2.5 Table C6 Consolidated Financial Position.....	21
1.2.6 Table C7 Consolidated Cash flow statement	22
PART 2 - SUPPORTING DOCUMENTATION	23
2.1. SUPPORTING TABLES	23
2.1.1. Debtors Age Analysis.....	23
2.1.2. Creditors Age Analysis	24
2.1.3. Investments Portfolio Analysis	24
2.1.4. Allocations and grants received	25
2.1.5. Councillors and Board Member Allowances and Employee Benefits.....	26
2.2. PARENT MUNICIPALITY FINANCIAL PERFORMANCE	28
2.3. MUNICIPAL ENTITY FINANCIAL PERFORMANCE	29
2.4. MUNICIPAL MANAGER'S QUALITY CERTIFICATION	31



Local Municipality • Mmasepala wa seLengke • Plaaslike Munisipaliteit

Budget statement report for the month ending 31 October 2023 – MFMA s71

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 October amounted to **R65.1 million** and the Entity revenue amounted to **R0**. The total expenditure for the month of October amounted to **R145.2 million**. The total capital expenditure amounted to **R12.6 million**.

FS194 Maluti-a-Phofung - Table C1 Consolidated Monthly Budget Statement Summary - M04 October

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	9,235	31,024	42,846	(11,822)	-28%	128,537
Service charges	494,671	723,939	723,939	44,868	196,546	241,313	(44,768)	-19%	723,939
Investment revenue	4,405	-	-	-	-	-	-		-
Transfers and subsidies - Operational	4,405	4,620	4,620	284	1,119	1,540	(421)	-27%	4,620
Other own revenue	773,743	848,806	848,806	10,766	351,011	282,935	68,076	24%	-
Total Revenue (excluding capital transfers and contributions)	1,389,000	1,705,903	1,705,903	65,152	579,700	568,634	11,066	2%	1,705,903
Employee costs	727,726	743,437	743,437	43,950	217,131	247,812	(30,682)		743,437
Remuneration of Councillors	31,785	33,085	33,085	2,062	9,616	11,028	(1,412)		33,085
Depreciation and amortisation	292,746	153,916	153,916	-	-	51,305	(51,305)		153,916
Interest	382,456	15,144	15,144	70	72	5,048	(4,976)		15,144
Inventory consumed and bulk purchases	792,320	624,044	624,044	63,677	358,600	208,015	150,586		624,044
Transfers and subsidies	111,153	187,200	187,200	17,295	56,189	62,400	(6,211)	-10%	187,200
Other expenditure	196,057	432,897	432,897	18,245	58,660	144,299	(85,639)	-59%	432,897
Total Expenditure	2,534,242	2,189,723	2,189,723	145,299	700,268	729,908	(29,640)	-4%	2,189,723
Surplus/(Deficit)	(1,145,243)	(483,820)	(483,820)	(80,147)	(120,567)	(161,273)	40,706	-25%	(483,820)
Transfers and subsidies - capital (monetary)	273,230	234,059	234,059	17,126	36,709	78,020	###	-53%	234,059
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	(872,013)	(249,761)	(249,761)	(63,020)	(83,858)	(83,254)	(605)	1%	(249,761)
Share of surplus/ (deficit) of associate	179,321	263,118	263,118	-	48,406	87,706	(39,300)	-45%	263,118
Surplus/ (Deficit) for the year	(692,692)	13,357	13,357	(63,020)	(35,453)	4,452	(39,905)	-896%	13,357
Capital expenditure & funds sources									
Capital expenditure	(110,658)	280,614	280,614	12,627	49,083	93,538	(44,455)	-48%	280,614
Capital transfers recognised	513,406	224,272	224,272	10,783	42,676	74,757	(32,082)	-43%	224,272
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	(624,064)	56,342	56,342	1,844	6,408	18,781	(12,373)	-66%	56,342
Total sources of capital funds	(110,658)	280,614	280,614	12,627	49,083	93,538	(44,455)	-48%	280,614



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Budget statement report for the month ending 31 October 2023 – MFMA s71

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) - M04 October

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	29 501	132 632	169 409	(36 777)	-22%	508 227
Service charges - Water		89 226	118 471	118 471	8 088	33 881	39 490	(5 609)	-14%	118 471
Service charges - Waste Water Management		41 923	48 724	48 724	3 575	14 767	16 241	(1 474)	-9%	48 724
Service charges - Waste management		41 737	48 518	48 518	3 704	15 265	16 173	(908)	-6%	48 518
Sale of Goods and Rendering of Services		2 004	5 918	5 918	138	843	1 973	(1 129)	-57%	5 918
Agency services										
Interest										
Interest earned from Receivables		(0)	13 798	13 798	-	3 056	4 599	(1 544)	-34%	13 798
Interest from Current and Non Current Assets		4 405	4 620	4 620	284	1 119	1 540			4 620
Dividends										
Rent on Land										
Rental from Fixed Assets										
Licence and permits		1 131	2 504	2 504	96	328	835	(507)	-61%	2 504
Operational Revenue		8 389	2 889	2 889	54	202	963	(761)	-79%	2 889
Non-Exchange Revenue										
Property rates										
Surcharges and Taxes		111 776	128 537	128 537	9 235	31 024	42 846	(11 822)	-28%	128 537
Fines, penalties and forfeits										
Licence and permits		688	1 500	1 500	23	117	500	(383)		1 500
Transfers and subsidies - Operational										
Interest		765 933	810 030	810 030	10 454	345 200	270 010	75 190		810 030
Fuel Levy		-	12 163	12 163	-	1 266	4 054	(2 789)		12 163
Operational Revenue										
Gains on disposal of Assets		-	-	-	-	-	-	-		-
Other Gains		-	-	-	-	-	-	-		-
Discontinued Operations		3	4	4	-	-	1	(1)		4
Total Revenue (excluding capital transfers and contributions)		1 389 000	1 705 903	1 705 903	65 152	579 700	568 634	11 066	2%	1 705 903

- **Electricity revenue** amounted to **R29.5 million** and the year to date was at **R132.6 million** which is **22%** less than target of **R169.4 million**. The October transaction amounting to **R15.8 million** for the LPUs billed by Eskom was recorded by a journal into the financial system.
- **Water revenue** amounted to **R8 million** and the year to date outcome indicate a total of **R33.8 million**. The flat rate implementation resulted to a monthly bill of **R85.3 thousand** by the end of October.
- **Waste management revenue** amounted to **R3.5 million** and the year to date outcome was at **14.7 million**.
- **Waste management revenue** amounted to **R3.7 million** with the year to date outcome at **R15.2 million**.
- **Sale of good and services** amounted to **R138 thousands** with year to date outcome at **R843 thousands**. Details indicated on page 9.
- **Interest earned receivables (debtors)** – year to date amounted to **R3 million** by the end of October.
- **Interest from current and non-current assets** amounted to **R284 thousand** and the year to date was **R1.1 million** by the end of October.



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Budget statement report for the month ending 31 October 2023 – MFMA s71

- **Rental of facilities** amounted to **R96 thousands** and the year to date amounted to **R328 thousand**.
- **Operational revenue** – amounted to **R54 thousands**. Details indicated on page 9.
- **Property rates** amounted to **R9.2 million** and the year to date was at **R31 million** which was **28%** less than the target of **R42.8 million**.
- **Fines** year to date amounted to **R23 thousands**.
- **Transfers and subsidies** total year to date amounts to **R345 million**.
- **Interest (property rates)** – amounted to **R0** by the end of October.
- **Intercompany transactions** recorded to date amounted to **R48.4 million** by the end of October. This relates to the monthly billing or invoices by the Entity to the Parent. The transactions for October were not recorded due to non-submission of the report.

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

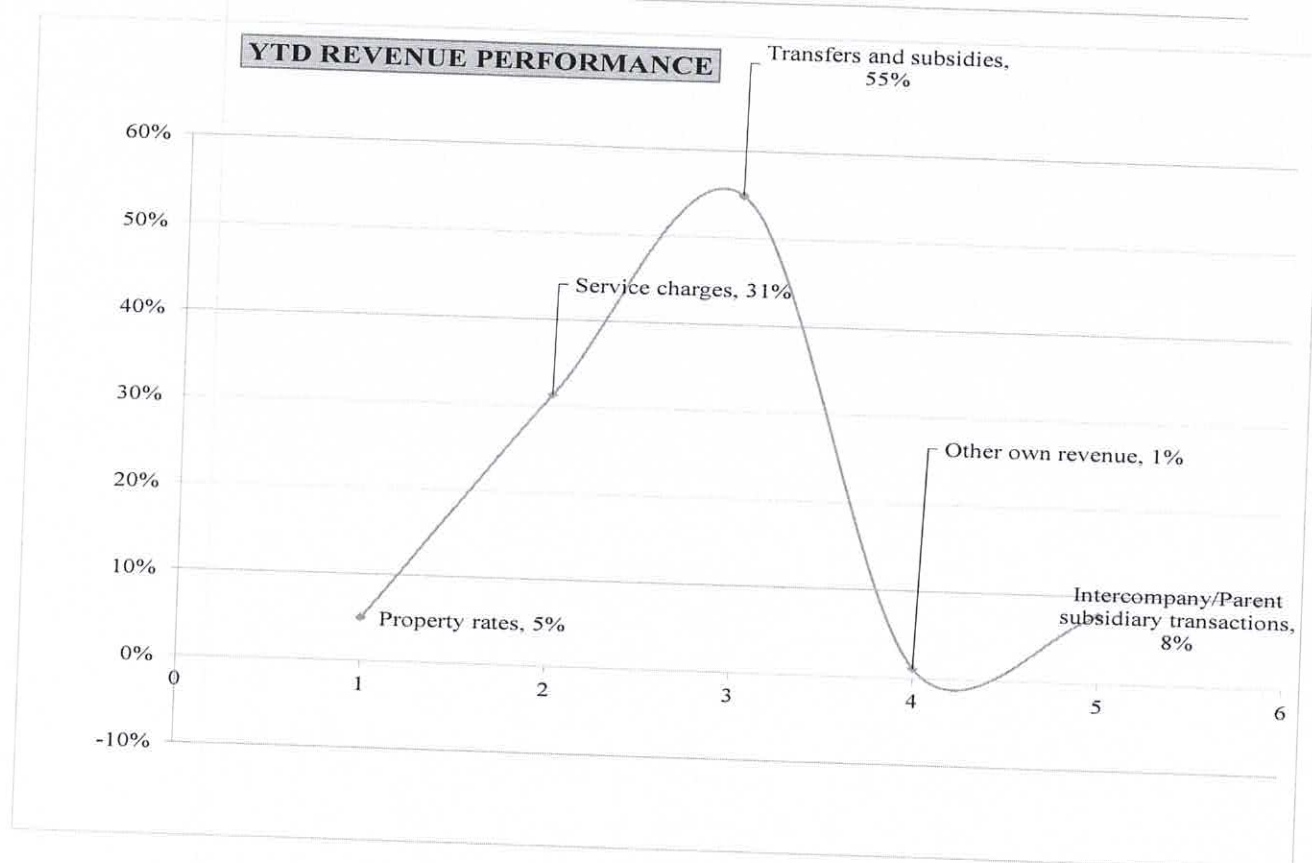
It can be seen from the table below that **55%** of the total revenue to date came from Transfers and subsidies. The second contributor to the municipality comes from services charges, which was at **31%** by the end of **October 2023**.

Description R'000	Year to date performance	%
Property rates	31,024	5%
Service charges	196,546	31%
Transfers and subsidies	345,200	55%
Other own revenue	6,931	1%
Intercompany/Parent subsidiary transactions	48,406	8%
Total Revenue	628,106	100%



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Budget statement report for the month ending 31 October 2023 – MFMA s71





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Budget statement report for the month ending 31 October 2023 – MFMA s71

SALES OF GOODS AND RENDERING OF SERVICES & OPERATIONAL REVENUE BREAKDOWN

DESCRIPTION	BUDGET	OCTOBER ACTUAL	YTD MOVEMENT
SALES OF GOODS AND RENDERING OF SERVICES			
ADVERTISEMENTS	-318,000	-2,678	-16,109
CEMETERY & BURIAL	-1,490,576	-97,112	-449,546
ESCORT FEES	-40,637	-1,749	-7,695
ENTRANCE FEES	-300,000	-957	-7,652
FIRE SERVICES	-56,710	-	-
CALL OUT FEES	-7,797	-	-
SUNDRY INCOME	-360,069	-1,234	-14,939
HOUSING/BOARDING SERVICES: PRIVATE	-636,000	-	-
MANAGEMENT FEES	-38,269	-	-4,905
PARKING FEES	-19,046	-	-3,800
PHOTOCOPIES & FAXES	-943	-	-
PLAN & DEV: APPLICAT FEES FOR LAND USAGE	-31,800	-	-408
PLAN & DEV: BUILDING PLAN APPROVAL	-159,000	-18,276	-267,461
PLAN & DEV: BUILDING PLAN CLAUSE LEVY	-2,650	-	-
PLAN & DEV: CLEARANCE CERTIFICATES	-19,492	-4,101	-25,360
PLAN & DEV: ENCROACHMENT FEES	-10,600	-	-1,277
CONTAINERS 12MONTHS	-5,300	-	-
IDENTIFICATION OF PEGS	-2,765	-	-4,348
SPECIAL CONSENT APPLICATION	-15,900	-1,146	-1,146
SUB DIVISION APPLICATION	-15,900	-	-1,478
PLAN & DEV: TOWN PLANNING & SERVITUDES	-1,060	-304	-304
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	-4,671	-20,251
SALE OF: VALUATION ROLLS	-43,110	-5,517	-16,431
SUB TOTAL : SALES & RENDERING OF SERV	-5,917,742	-137,744	-843,110
OPERATIONAL REVENUE			
STAFF RECOVERIES	-418,349	-23,594	-56,542
REQ INFO - MUNICIPAL INFOR & STATISTICS	-200,000	-2,794	-10,846
SALE OF PROPERTY	-1,590,000	-27,826	-134,261
SKILLS DEVELOPMENT LEVY REFUND	-680,988	-	-
SUB TOTAL : OPERATIONAL REVENUE	-2,889,337	-54,214	-201,649



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Budget statement report for the month ending 31 October 2023 – MFMA s71

1.1.3 Material variance explanations on Expenditure by Type

FS194 Maluti-a-Phofung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October										
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	43,950	217,131	247,812	(30,682)	-12%	743,437
Remuneration of councillors		31,785	33,085	33,085	2,062	9,616	11,028	(1,412)	-13%	33,085
Bulk purchases - electricity		758,138	565,900	565,900	62,530	352,755	188,633	164,121		565,900
Inventory consumed		34,181	58,144	58,144	1,147	5,846	19,381	(13,536)		58,144
Debt impairment		-	60,000	60,000	-	-	20,000	(20,000)	-100%	60,000
Depreciation and amortisation		292,746	153,916	153,916	-	-	51,305	(51,305)	-100%	153,916
Interest		382,456	15,144	15,144	70	72	5,048	(4,976)	-99%	15,144
Contracted services		87,968	210,581	210,581	9,561	33,689	70,194	(36,505)	-52%	210,581
Transfers and subsidies		111,153	187,200	187,200	17,295	56,189	62,400	(6,211)	-10%	187,200
Irrecoverable debts written off		13,377	17,000	17,000	431	779	5,667	(4,887)		17,000
Operational costs		94,708	145,300	145,300	8,252	24,192	48,433	(24,242)	-50%	145,300
Losses on Disposal of Assets		-	-	-	-	-	-	-		-
Other Losses		4	16	16	-	-	5	(5)		16
Total Expenditure		2,534,242	2,189,723	2,189,723	145,299	700,268	729,908	(29,640)	-4%	2,189,723

- **Employee related costs** outcome for the month of October amounted **R43.9 million**. This including **R6.8 million** for overtime, the Entity did not submit the journal which leads to zero amount for the month of October.
- **Remuneration of councillors'** outcome for October amounted to **R2 million** and the year to date outcome was **R9.6 million**.
- **Bulk purchases - Electricity** amounted to **R62.5 million** and the year to date outcome was at **R352.7 million**.
- **Inventory consumed** amounted to **R1.1 million** and year to date outcome was at **R5.8 million**.
- **Debt impairment** there was no movement by the end of October.
- **Depreciation and amortisation** there was no movement by the end of October.
- **Interest** amounted to **R70 thousand** by the end of October. The year to date total interest charged for the bulk electricity amounts to **R156.3 million** could not be captured due to insufficient budget.
- **Contracted services** amounted to **R9.5 million** and year to date outcome was at **R33.6 million**. Details indicated on **page 12-13**.
- **Transfers and subsidies** year to date outcome was at **R17.2 million**.
- **Irrecoverable debts written off** amounted to date **R431 thousands**.
- **Operational costs** year to date was at **R8.2 million**. This category includes amongst others; protective clothing, water and sewerage levies to the entity, advertisements, audit fees).

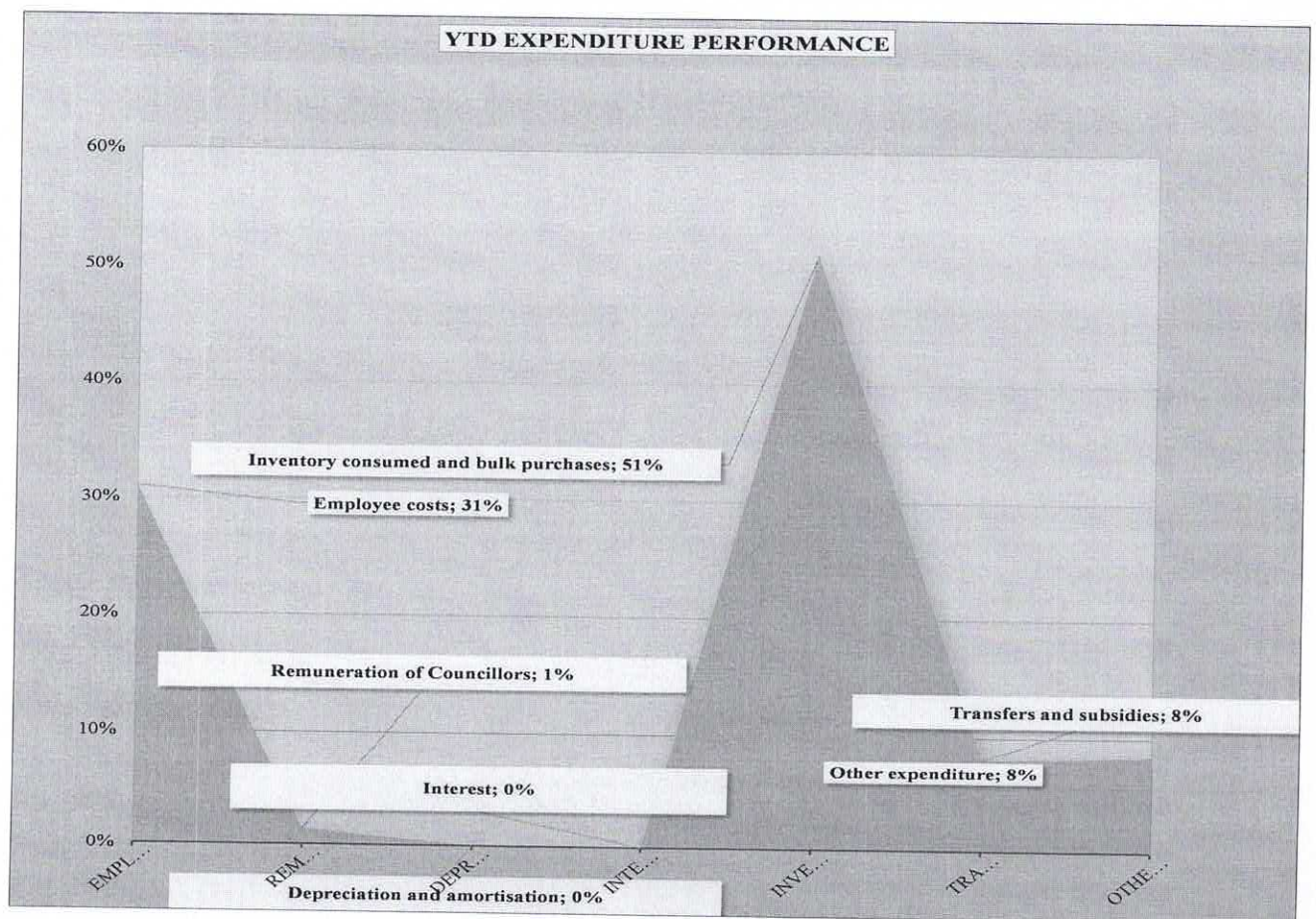


Budget statement report for the month ending 31 October 2023 – MFMA s71

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

The chart shows that to date **50%** 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	217 131	31%
Remuneration of Councillors	9 616	1%
Depreciation and amortisation	—	0%
Interest	72	0%
Inventory consumed and bulk purchases	358 600	51%
Transfers and subsidies	56 189	8%
Other expenditure	58 660	8%
Total Expenditure	700 268	100%





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Budget statement report for the month ending 31 October 2023 – MFMA s71

CONTRACTED SERVICES BREAKDOWN

DESCRIPTION	BUDGET	OCTOBER ACTUAL	YTD MOVEMENT
OUTSOURCE SERVICES			
OS: BURIAL SERVICES	600,000	2,500	50,000
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	1,568,305	1,568,305
OS: B&A RESEARCH & ADVISORY	11,949,268	1,467,076	5,661,913
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	378,000	3,519,171
OS: TRAFFIC FINES MANAGEMENT	1,000,000	44,348	66,522
SUB TOTAL : OUTSOURCE SERVICES	50,168,920	3,460,229	10,894,861
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	118,345
C&PS: B&A BUSINESS & FIN MANAGEMENT	9,963,896	20,140	283,255
INDIGENT REGISTER	2,140,000	74,550	74,550
READING OF METERS	2,818,346	-	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	2,837,109
C&PS: B&A VALUER & ASSESSORS	2,605,000	-	-
C&PS: I&P TOWN PLANNER	3,000,000	-	250,000
C&PS: LAB SERV WATER	754,185	-	-
C&PS: LEGAL COST ADVICE & LITIGATION	10,714,786	3,274,351	5,716,509
SUB TOTAL : CONSULTANT AND PROF SERVICES	54,887,052	4,107,927	9,701,284



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Budget statement report for the month ending 31 October 2023 – MFMA s71

CONTRACTED SERVICES BREAKDOWN

DESCRIPTION	BUDGET	OCTOBER ACTUAL	YTD MOVEMENT
CONTRACTORS			
CONTR: AUDIO-VISUAL SERVICES	220 000	-	-
CONTR: CATERING SERVICES	1 230 000	29 583	60 058
CONTR: ELECTRICAL	1 000 000	-	-
R & M - NETWORK RETICULATION	15 000 000	-	3 982 185
R & M - SUBSTATIONS	15 000 000	-	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
CONTR: MAINT OF BUILDINGS & FACILITIES	300 000	-	-
R & M - BUILDINGS	5 000 000	-	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
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	-	414 888
R & M - NETWORK RETICULATION HARRYSMITH	2 433 537	-	100 994
R & M - QUALITY MONITORING	628 487	-	-
R & M - RESURFACING OF ROADS	6 000 000	914 743	1 215 743
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	102 047	381 625
R&M - MOTORS & PUMPS MAKW & MOEDING WWTW	30 417	-	-
CONTR: MEDICAL SERVICES	600 000	-	-
CONTR: PREPAID ELECTRICITY VENDORS	8 920 420	946 765	1 310 716
CONTR: TRACING AGENTS & DEBT COLLECTORS	11 102	-	-
CONTR: TRANSPORTATION CONTRACTOR	500 000	-	-
SUB TOTAL : CONTRACTORS	105 525 300	1 993 138	13 092 467
SUB TOTAL : CONTRACTED SERVICES	210 581 272	9 561 294	33 688 612



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Budget statement report for the month ending 31 October 2023 – MFMA s71

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) - M04 October

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	9 706	368 080	312 716	55 364	18%	938 149
Executive and council		–	–	–	–	–	–	–	–	–
Finance and administration		870 972	938 149	938 149	9 706	368 080	312 716	55 364	18%	938 149
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		22 319	45 270	45 270	2 439	3 889	15 090	(11 201)	-74%	45 270
Community and social services		18 915	21 406	21 406	2 327	3 471	7 135	(3 664)	-51%	21 406
Sport and recreation		2 153	19 656	19 656	58	139	6 552	(6 413)	-98%	19 656
Public safety		935	1 982	1 982	26	144	661	(517)	-78%	1 982
Housing		316	2 226	2 226	28	134	742	(608)	-82%	2 226
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		25 846	25 127	25 127	2 675	4 576	8 376	(3 799)	-45%	25 127
Planning and development		235	574	574	22	293	191	101	53%	574
Road transport		25 611	24 554	24 554	2 653	4 284	8 185	(3 901)	-48%	24 554
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		729 659	931 416	931 416	67 459	239 373	310 472	(71 099)	-23%	931 416
Energy sources		354 350	516 193	516 193	29 501	133 271	172 064	(38 793)	-23%	516 193
Water management		178 236	214 078	214 078	11 608	38 974	71 359	(32 386)	-45%	214 078
Waste water management		149 172	139 542	139 542	12 252	40 967	46 514	(5 547)	-12%	139 542
Waste management		47 902	61 604	61 604	14 098	26 162	20 535	5 628	27%	61 604
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	1 648 796	1 939 962	1 939 962	82 278	615 919	646 654	(30 735)	-5%	1 939 962
Expenditure - Functional										
<i>Governance and administration</i>		874 519	760 394	760 394	47 679	173 096	253 465	(80 368)	-32%	760 394
Executive and council		137 399	135 720	135 720	5 306	22 590	45 240	(22 650)	-50%	135 720
Finance and administration		729 744	616 271	616 271	41 709	147 958	205 424	(57 465)	-28%	616 271
Internal audit		7 375	8 403	8 403	664	2 548	2 801	(253)	-9%	8 403
<i>Community and public safety</i>		142 976	183 961	183 961	11 574	45 357	61 320	(15 964)	-26%	183 961
Community and social services		19 260	26 446	26 446	1 515	6 427	8 815	(2 389)	-27%	26 446
Sport and recreation		45 930	65 440	65 440	3 850	15 698	21 813	(6 116)	-28%	65 440
Public safety		72 697	85 102	85 102	5 828	21 869	28 368	(6 499)	-23%	85 102
Housing		5 088	6 972	6 972	382	1 363	2 324	(961)	-41%	6 972
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		58 812	125 743	125 743	6 379	22 060	41 914	(19 855)	-47%	125 743
Planning and development		21 240	33 979	33 979	2 023	8 168	11 326	(3 158)	-28%	33 979
Road transport		37 572	91 764	91 764	4 356	13 892	30 588	(16 696)	-55%	91 764
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		1 456 130	1 115 221	1 115 221	79 407	458 724	371 740	86 984	23%	1 115 221
Energy sources		1 252 201	736 056	736 056	68 863	385 419	245 352	140 067	57%	736 056
Water management		68 048	118 946	118 946	1 118	21 176	39 649	(18 473)	-47%	118 946
Waste water management		64 081	98 390	98 390	482	19 308	32 797	(13 488)	-41%	98 390
Waste management		71 801	161 830	161 830	8 943	32 822	53 943	(21 121)	-39%	161 830
<i>Other</i>		1 806	4 404	4 404	260	1 031	1 468	(437)	-30%	4 404
Total Expenditure - Functional	3	2 534 242	2 189 723	2 189 723	145 299	700 268	729 908	(29 640)	-4%	2 189 723
Surplus/ (Deficit) for the year		(885 446)	(249 761)	(249 761)	(63 020)	(84 349)	(83 254)	(1 095)	1%	(249 761)



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Budget statement report for the month ending 31 October 2023 – MFMA s71

1.2.2 Table C3 Consolidated financial performance by municipal vote

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

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	-	-	227	(227)	-100,0%	681
Vote 04 - Financial Services		1 062 673	1 200 586	1 200 586	9 706	416 977	400 195	16 781	4,2%	1 200 586
Vote 05 - Municipal Infrastructure		400 844	439 614	439 614	40 611	110 386	146 538	(36 152)	-24,7%	439 614
Vote 06 - Community Services		18 451	20 569	20 569	2 288	3 277	6 856	(3 580)	-52,2%	20 569
Vote 07 - Public Safety & Transport		935	1 982	1 982	26	144	661	(517)	-78,3%	1 982
Vote 08 - Sports, Arts, Parks, Culture		2 153	19 656	19 656	58	139	6 552	(6 413)	-97,9%	19 656
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		-	-	-	-	-	-	-	-	-
Vote 10 - Hunan Settlements		856	3 226	3 226	67	329	1 075	(746)	-69,4%	3 226
Vote 11 - ldp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		235	574	574	22	293	191	101	53,0%	574
Vote 13 - Electricity Department		354 350	516 193	516 193	29 501	133 271	172 064	(38 793)	-22,5%	516 193
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 841 551	2 203 080	2 203 080	82 278	664 815	734 360	(69 545)	-9,5%	2 203 080
Expenditure by Vote	1									
Vote 01 - Legislative Authority		112 402	66 974	66 974	4 614	18 270	22 325	(4 055)	-18,2%	66 974
Vote 02 - Office Of The Municipal Manager		21 257	32 333	32 333	1 733	6 745	10 778	(4 032)	-37,4%	32 333
Vote 03 - Corporate Services		95 154	154 816	154 816	8 320	29 696	51 605	(21 909)	-42,5%	154 816
Vote 04 - Financial Services		576 353	392 918	392 918	28 559	97 868	130 973	(33 105)	-25,3%	392 918
Vote 05 - Municipal Infrastructure		111 950	348 134	348 134	14 940	53 064	116 045	(62 981)	-54,3%	348 134
Vote 06 - Community Services		19 491	25 146	25 146	1 636	6 934	8 382	(1 448)	-17,3%	25 146
Vote 07 - Public Safety & Transport		127 050	156 991	156 991	10 041	40 853	52 330	(11 477)	-21,9%	156 991
Vote 08 - Sports, Arts, Parks, Culture		45 930	65 440	65 440	3 850	15 698	21 813	(6 116)	-28,0%	65 440
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		9 790	19 722	19 722	992	3 694	6 574	(2 880)	-43,8%	19 722
Vote 10 - Hunan Settlements		8 400	14 658	14 658	621	2 263	4 886	(2 623)	-53,7%	14 658
Vote 11 - ldp, Pms Department		2 860	3 341	3 341	291	1 398	1 114	285	25,5%	3 341
Vote 12 - Spatial Development, Planning & Traditional Affairs		10 396	15 319	15 319	1 000	4 106	5 106	(1 000)	-19,6%	15 319
Vote 13 - Electricity Department		1 251 281	734 986	734 986	68 701	384 663	244 995	139 668	57,0%	734 986
Vote 14 - Maluti Water		141 926	158 944	158 944	-	35 015	52 981	(17 966)	-33,9%	158 944
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	2 534 242	2 189 723	2 189 723	145 299	700 268	729 908	(29 640)	-4,1%	2 189 723
Surplus/ (Deficit) for the year	2	(692 692)	13 357	13 357	(63 020)	(35 453)	4 452	(39 905)	-896,3%	13 357



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Budget statement report for the month ending 31 October 2023 – MFMA s71

1.2.3 Table C4 Consolidated financial performance (revenue and expenditure)



Local Municipality • Mmasipala wa sechaba • Plaaglike Munisipaliteit

Budget statement report for the month ending 31 October 2023 – MFMA s71

FS194 Maluti-a-Phofung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

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	29 501	132 632	169 409	(36 777)	-22%	508 227
Service charges - Water		89 226	118 471	118 471	8 088	33 881	39 490	(5 609)	-14%	118 471
Service charges - Waste Water Management		41 923	48 724	48 724	3 575	14 767	16 241	(1 474)	-9%	48 724
Service charges - Waste management		41 737	48 518	48 518	3 704	15 265	16 173	(908)	-6%	48 518
Sale of Goods and Rendering of Services		2 004	5 918	5 918	138	843	1 973	(1 129)	-57%	5 918
Agency services										
Interest										
Interest earned from Receivables		(0)	13 798	13 798	—	3 056	4 599	(1 544)	-34%	13 798
Interest from Current and Non Current Assets		4 405	4 620	4 620	284	1 119	1 540			4 620
Dividends										
Rent on Land		—	—	—	—	—	—			—
Rental from Fixed Assets		1 131	2 504	2 504	96	328	835	(507)	-61%	2 504
Licence and permits										
Operational Revenue		8 389	2 889	2 889	54	202	963	(761)	-79%	2 889
Non-Exchange Revenue										
Property rates		111 776	128 537	128 537	9 235	31 024	42 846	(11 822)	-28%	128 537
Surcharges and Taxes										
Fines, penalties and forfeits		688	1 500	1 500	23	117	500	(383)		1 500
Licence and permits										
Transfers and subsidies - Operational		765 933	810 030	810 030	10 454	345 200	270 010	75 190		810 030
Interest		—	12 163	12 163	—	1 266	4 054	(2 789)		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	65 152	579 700	568 634	11 066	2%	1 705 903
Expenditure By Type										
Employee related costs		727 726	743 437	743 437	43 950	217 131	247 812	(30 682)	-12%	743 437
Remuneration of councillors		31 785	33 085	33 085	2 062	9 616	11 028	(1 412)	-13%	33 085
Bulk purchases - electricity		758 138	565 900	565 900	62 530	352 755	188 633	164 121		565 900
Inventory consumed		34 181	58 144	58 144	1 147	5 846	19 381	(13 536)		58 144
Debt impairment		—	60 000	60 000	—	—	20 000	(20 000)	-100%	60 000
Depreciation and amortisation		292 746	153 916	153 916	—	—	51 305	(51 305)	-100%	153 916
Interest		382 456	15 144	15 144	70	72	5 048	(4 976)	-99%	15 144
Contracted services		87 968	210 581	210 581	9 561	33 689	70 194	(36 505)	-52%	210 581
Transfers and subsidies		111 153	187 200	187 200	17 295	56 189	62 400	(6 211)	-10%	187 200
Irrecoverable debts written off		13 377	17 000	17 000	431	779	5 667	(4 887)		17 000
Operational costs		94 708	145 300	145 300	8 252	24 192	48 433	(24 242)	-50%	145 300
Losses on Disposal of Assets		—	—	—	—	—	—	—		—
Other Losses		4	16	16	—	—	5	(5)		16
Total Expenditure		2 534 242	2 189 723	2 189 723	145 299	700 268	729 908	(29 640)	-4%	2 189 723
Surplus/(Deficit)		(1 145 243)	(483 820)	(483 820)	(80 147)	(120 567)	(161 273)	40 706	(0)	(483 820)
Transfers and subsidies - capital (monetary allocations)										
Transfers and subsidies - capital (in-kind)		273 230	234 059	234 059	17 126	36 709	78 020	(41 311)	(0)	234 059
Surplus/(Deficit) after capital transfers & contributions		(872 013)	(249 761)	(249 761)	(63 020)	(83 858)	(83 254)	—		(249 761)
Income Tax										
Surplus/(Deficit) after income tax		(872 013)	(249 761)	(249 761)	(63 020)	(83 858)	(83 254)			(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)	(63 020)	(83 858)	(83 254)			(249 761)
Share of Surplus/Deficit attributable to Associate										
Intercompany /Parent subsidiary transactions		179 321	263 118	263 118	—	48 406	87 706			263 118
Surplus/ (Deficit) for the year		(692 692)	13 357	13 357	(63 020)	(35 453)	4 452			13 357



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Budget statement report for the month ending 31 October 2023 – MFMA s71

1.2.4 Table C5 Consolidated capital expenditure

FS194 Maluti-a-Phofung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M04 October

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 %
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	-	-	1 167	(1 167)	-100%
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		3 298	5 397	5 397	77	2 577	1 799	778	43%
Vote 04 - Financial Services		255	16 000	16 000	72	177	5 333	(5 156)	-97%
Vote 05 - Municipal Infrastructure		52 683	185 832	185 832	10 783	40 218	61 944	(21 726)	-35%
Vote 06 - Community Services		304 588	18 907	18 907	-	2 457	6 302	(3 845)	-61%
Vote 07 - Public Safety & Transport		1 466	5 000	5 000	-	-	1 667	(1 667)	-100%
Vote 08 - Sports, Arts, Parks, Culture		1 351	17 855	17 855	-	-	5 952	(5 952)	-100%
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	3 654	5 559	(1 905)	-34%
Vote 14 - Maluti Water		421	11 445	11 445	-	-	3 815	(3 815)	-100%
Vote 15 - Other		-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	(110 658)	280 614	280 614	12 627	49 083	93 538	(44 455)	-48%
Total Capital Expenditure		(110 658)	280 614	280 614	12 627	49 083	93 538	(44 455)	-48%
Capital Expenditure - Functional Classification									
Governance and administration		3 975	37 842	37 842	149	2 754	12 614	(9 860)	-78%
Executive and council		421	14 945	14 945	-	-	4 982	(4 982)	-100%
Finance and administration		3 553	22 897	22 897	149	2 754	7 632	(4 878)	-64%
Internal audit		-	-	-	-	-	-	-	-
Community and public safety		307 406	40 262	40 262	-	2 457	13 421	(10 964)	-82%
Community and social services		304 606	19 407	19 407	-	2 457	6 469	(4 012)	-62%
Sport and recreation		1 351	17 855	17 855	-	-	5 952	(5 952)	-100%
Public safety		1 449	3 000	3 000	-	-	1 000	(1 000)	-100%
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and environmental services		(115 711)	14 766	14 766	-	1 597	4 922	(3 325)	-68%
Planning and development		-	-	-	-	-	-	-	-
Road transport		(115 711)	14 766	14 766	-	1 597	4 922	(3 325)	-68%
Environmental protection		-	-	-	-	-	-	-	-
Trading services		(306 328)	187 743	187 743	12 478	42 275	62 581	(20 306)	-32%
Energy sources		(474 722)	16 678	16 678	1 695	3 654	5 559	(1 905)	-34%
Water management		60 765	87 462	87 462	1 074	4 473	29 154	(24 681)	-85%
Waste water management		107 629	83 604	83 604	9 709	34 148	27 868	6 280	23%
Waste management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	(110 658)	280 614	280 614	12 627	49 083	93 538	(44 455)	-48%
Funded by:									
National Government		513 406	224 272	224 272	10 783	42 676	74 757	(32 082)	-43%
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	10 783	42 676	74 757	(32 082)	-43%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds	6	(624 064)	56 342	56 342	1 844	6 408	18 781	(12 373)	-66%
Total Capital Funding		(110 658)	280 614	280 614	12 627	49 083	93 538	(44 455)	-48%



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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 October amounted to **R1.8 million**.

Description R'000	Budget Year 2023-2024				
	Original Budget	October Actuals	YearTD outcomes	%	Balances
PARENT MUNICIPALITY	44,500,000	1,843,966	6,407,728	14%	38,092,272
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	77,266	77,266	8%	922,734
Computer & equipment	4,000,000	-	2,499,613	62%	1,500,387
Furniture & fittings	1,000,000	71,700	177,099	18%	822,901
Electricity prepaid meters	15,000,000	-	-	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	3,653,750	24%	11,346,250
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	1,843,966	6,407,728	11%	49,934,553



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Budget statement report for the month ending 31 October 2023 – MFMA s71

The capital expenditure from conditional grants

The total capital expenditure from projects funded by grants in October amounted to **R10.7 million (excluding Vat)**.

Description (Functional classification)	Source of funding	Budget Year 2023-2024				
		Budget	October Actuals	YTD Actuals	%	Balance
ROADS PROJECTS		14 766 413	-	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	40%	2 412 559
WATER PROJECTS		87 461 969	1 074 025	4 473 467	5%	82 988 502
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	1 074 025	1 923 936	11%	15 834 879
Upgrading Of Water Pump Stations	MIG	15 439 208	-	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	9 708 723	34 147 673	41%	49 455 828
Makholokweng Bulk And Sewer Network	WSIG	22 317 000	8 610 435	10 710 435	48%	11 606 565
Intabazwe Ext3:Cons Waterborne Sew N/Wrk	MIG	543 685	-	463 082	85%	80 603
Namahadi:Construction Sewer Network	MIG	26 881 599	1 098 288	1 098 288	4%	25 783 311
Refurbishment Of Sewer Pump Stations	MIG	17 202 261	-	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	-	2 457 269	13%	16 449 673
Phuthaditjhaba: Upgrading Of Town Hall	MIG	18 906 942	-	2 457 269	13%	16 449 673
SPORTS AND RECREATIONAL FACILITIES		17 855 375	-	-	0%	2 811 938
Upgrade OfPlatberg 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	10 782 747	42 675 686	19%	166 552 770



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Budget statement report for the month ending 31 October 2023 – MFMA s71

1.2.5 Table C6 Consolidated Financial Position

The table indicates that the total assets amounted to **R10 billion** and the total liabilities amounted to **R10.7 billion** by the end of **October 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 - M04

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)	576 100	(1 695 254)
Trade and other receivables from exchange transactions		1 167 563	1 499 043	1 499 043	1 235 034	1 499 043
Receivables from non-exchange transactions		646 771	75 837	75 837	656 463	75 837
Current portion of non-current receivables		144	—	—	144	—
Inventory		4 791	559	559	4 403	559
VAT		1 371 852	362 750	362 750	1 440 353	362 750
Other current assets		(1 120)	—	—	(1 214)	—
Total current assets		3 393 064	242 936	242 936	3 911 283	242 936
Non current assets						
Investments						
Investment property		803 255	—	—	803 255	—
Property, plant and equipment		5 308 418	4 496 827	4 496 827	5 357 502	4 496 827
Biological assets						
Living and non-living resources						
Heritage assets						
Intangible assets		—	—	—	—	—
Trade and other receivables from exchange transactions		(144)	—	—	(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	6 160 612	4 496 827
TOTAL ASSETS		9 504 593	4 739 763	4 739 763	10 071 895	4 739 763
LIABILITIES						
Current liabilities						
Bank overdraft		—	—	—	—	—
Financial liabilities		(15 019)	—	—	(15 019)	—
Consumer deposits		25 772	313	313	25 840	313
Trade and other payables from exchange transactions		9 718 363	6 322 450	6 322 450	9 816 632	6 322 450
Trade and other payables from non-exchange transactions		18 400	—	—	90 889	—
Provision		161 371	—	—	161 371	—
VAT		688 629	85 381	85 381	707 571	85 381
Other current liabilities		—	—	—	—	—
Total current liabilities		10 597 515	6 408 144	6 408 144	10 787 283	6 408 144
Non current liabilities						
Financial liabilities		320	—	—	320	—
Provision		—	—	—	—	—
Long term portion of trade payables		—	—	—	—	—
Other non-current liabilities		—	—	—	—	—
Total non current liabilities		320	—	—	320	—
TOTAL LIABILITIES		10 597 834	6 408 144	6 408 144	10 787 603	6 408 144
NET ASSETS	2	(1 093 242)	(1 668 381)	(1 668 381)	(715 708)	(1 668 381)
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		(907 619)	(1 681 738)	(1 681 738)	(807 186)	(1 681 738)
Reserves and funds		(212 934)	—	—	(212 934)	—
Other		—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	2	(1 120 553)	(1 681 738)	(1 681 738)	(1 020 120)	(1 681 738)



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Budget statement report for the month ending 31 October 2023 – MFMA s71

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 - M04 October

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	4 495	29 895	24 732	5 162	21%	74 197
Service charges		-	325 692	325 692	22 343	84 303	108 564	(24 261)	-22%	325 692
Other revenue		-	78 801	78 801	(24 768)	(76 046)	26 267	(102 313)	-390%	78 801
Transfers and Subsidies - Operational		-	810 030	810 030	1 324	338 436	270 010	68 426	25%	810 030
Transfers and Subsidies - Capital		-	234 059	234 059	54 808	115 472	78 020	37 452	48%	234 059
Interest		-	9 654	9 654	42	137	3 218	(3 081)	-96%	9 654
Dividends								-		
Payments										
Suppliers and employees		-	(1 809 919)	(1 809 919)	(81 164)	(382 113)	(603 306)	(221 193)	37%	(1 809 919)
Interest								-		
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	(277 486)	(277 486)	(22 920)	110 083	(92 495)	(202 578)	219%	(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)	(12 627)	(49 083)	(93 538)	(44 455)	48%	(280 614)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(144)	(280 614)	(280 614)	(12 627)	(49 228)	(93 538)	(44 310)	47%	(280 614)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits		-	313	313	(22)	69	104	(36)	-34%	313
Payments										
Repayment of borrowing								-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	313	313	(22)	69	104	36	34%	313
NET INCREASE/ (DECREASE) IN CASH HELD		(144)	(557 787)	(557 787)	(35 569)	60 924	(185 929)			(557 787)
Cash/cash equivalents at beginning:		64 626	-	-	(66 823)	673 676	-			673 676
Cash/cash equivalents at month/year end:		64 482	(557 787)	(557 787)		734 601	(185 929)			115 889



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Budget statement report for the month ending 31 October 2023 – MFMA s71

PART 2 - SUPPORTING DOCUMENTATION

2.1. SUPPORTING TABLES

2.1.1. Debtors Age Analysis

- The total debt book amounted to **R2.458 billion** by the end of **October 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 **R729 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 **R1.452 billion**.

FS194 Maluti-a-Phofung - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October

Description	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis By Income Source										
Water	1200	15 388	10 651	11 970	13 228	9 331	15 436	52 707	600 291	729 002
Electricity	1300	5 894	4 825	5 085	5 205	3 934	3 342	17 518	278 919	324 723
Property Rates	1400	8 294	7 729	7 490	7 294	7 299	6 974	37 695	514 359	597 133
Waste Water Management	1500	4 053	3 942	3 908	4 319	3 620	3 779	20 123	235 038	278 781
Waste Management	1600	4 041	3 971	3 923	4 350	3 607	3 600	20 486	236 377	280 356
Interest on Arrear Debtor Accounts	1810	–	4 280	–	0	15	46	15	210 655	215 012
Other	1900	188	165	160	155	146	115	914	31 226	33 070
Total By Income Source	2000	37 857	35 563	32 535	34 551	27 953	33 293	149 459	2 106 866	2 458 077
Debtors Age Analysis By Customer Group										
Organs of State	2200	7 281	9 223	8 031	7 416	6 367	6 951	31 749	391 528	468 545
Commercial	2300	8 049	8 031	6 351	6 107	5 633	5 668	26 683	470 543	537 065
Households	2400	22 527	18 309	18 153	21 028	15 953	20 674	91 027	1 244 795	1 452 466
Total By Customer Group	2600	37 857	35 563	32 535	34 551	27 953	33 293	149 459	2 106 866	2 458 077



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Budget statement report for the month ending 31 October 2023 – MFMA s71

2.1.2. Creditors Age Analysis

The Bulk Electricity amount reflected on the below table is as per Eskom invoice. The total Eskom balance currently recorded on the financial system for creditors report amounts to **R5.5 billion**.

The total creditors amounted to **R8.2 billion** by the end of October.

FS194 Maluti-a-Phofung - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

Description	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
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	122 158	164 091	130 312	-	-	-	-	7 773 580	8 190 142
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	577	14 121	-	65 985	-	-	-	-	80 683
Auditor General	0800	4 763 718	-	-	42 982	-	-	-	-	4 807
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	127 498	178 212	130 312	66 028	-	-	-	7 773 580	8 275 631

2.1.3. Investments Portfolio Analysis

- The closing balances by the end of **October 2023** amounted to **R124.6 million**.

FS194 Maluti-a-Phofung - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October

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	11 808	75	24	2 300	14 159
ABSA 9358605812	Months	Investment	123 129 140	-	70 000 000	-	53 129 140
SBSA 40823938	Months	Investment	-	-	-	54 808 000	54 808 000
SBSA 34 852 640 7	Months	Investment	141	-	-	-	141
FNB 62756806661	Months	Investment	14 175 462	145 771	56 608 000	54 808 000	12 521 233
NEDBANK 03/7881162791	Months	Investment	947 377	-	-	6 839	954 216
TOTAL INVESTMENTS AND INTEREST			141 466 663	145 847	-	126 608 024	109 625 139
							124 629 624



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Budget statement report for the month ending 31 October 2023 – MFMA s71

2.1.4. Allocations and grants received

The total grants received to date amounted to **R453.9 million**.

Description R'000	Budget 2023/24	October Actual	YearTD actual	Balance
RECEIPTS:				
<u>Operating Transfers and Grants</u>				
National Government:				
Equitable Share	801 631	–	334 012	(467 619)
Expanded Public Works Programme Integrated Grant	5 299	–	1 324	(3 975)
Local Government Financial Management Grant	3 100	–	3 100	–
Total Operating Transfers and Grants	810 030	–	338 436	(471 594)
<u>Capital Transfers and Grants</u>				
Municipal Infrastructure Grant	195 742	54 808	103 155	(92 587)
Water Services Infrastructure Grant	38 317	–	12 317	(26 000)
Total Capital Transfers and Grants	234 059	54 808	115 472	(118 587)
TOTAL RECEIPTS OF TRANSFERS & GRANTS	1 044 089	54 808	453 908	(590 181)



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Budget statement report for the month ending 31 October 2023 – MFMA s71

2.1.5. Councillors and Board Member Allowances and Employee Benefits

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

FS194 Maluti-a-Phofung - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October										
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	1,657	7,733	9,282	(1,549)	-17%	27,846
Pension and UIF Contributions		146	140	140	9	50	47	4	8%	140
Medical Aid Contributions		52	55	55	4	17	18	(1)	-7%	55
Motor Vehicle Allowance		—	—	—	—	—	—	—	—	—
Cellphone Allowance		2,809	3,101	3,101	241	938	1,034	(96)	-9%	3,101
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		1,760	1,944	1,944	152	877	648	229	35%	1,944
Sub Total - Councillors		31,785	33,085	33,085	2,062	9,616	11,028	(1,412)	-13%	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	636	2,411	3,218	(807)	-25%	9,653
Pension and UIF Contributions		335	570	570	21	84	190	(106)	-56%	570
Medical Aid Contributions		85	163	163	5	21	54	(33)	-61%	163
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		813	1,546	1,546	85	325	515	(191)	-37%	1,546
Cellphone Allowance		91	176	176	11	36	59	(23)	-39%	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	758	2,877	4,036	(1,159)	-29%	12,108
% increase	4		67.3%	67.3%						67.3%
Other Municipal Staff										
Basic Salaries and Wages		361,745	334,883	334,883	23,554	110,291	111,628	(1,337)	-1%	334,883
Pension and UIF Contributions		54,596	58,635	58,635	4,644	19,280	19,545	(265)	-1%	58,635
Medical Aid Contributions		24,259	24,850	24,850	2,217	8,919	8,283	636	8%	24,850
Overtime		71,016	70,445	70,445	6,893	20,965	23,482	(2,517)	-11%	70,445
Performance Bonus		24,025	29,856	29,856	1,648	6,780	9,952	(3,172)	-32%	29,856
Motor Vehicle Allowance		13,266	14,579	14,579	1,119	4,576	4,860	(284)	-6%	14,579
Cellphone Allowance		1,085	1,216	1,216	88	358	405	(47)	-12%	1,216
Housing Allowances		1,502	1,524	1,524	138	536	508	28	6%	1,524
Other benefits and allowances		3,371	4,032	4,032	453	1,082	1,344	(262)	-19%	4,032
Payments in lieu of leave		(9,525)	1,960	1,960	2,174	2,718	653	2,064	316%	1,960
Long service awards		4,931	6,747	6,747	209	1,873	2,249	(376)	-17%	6,747
Post-retirement benefit obligations	2	(470)	—	—	(61)	(206)	—	(206)	#DIV/0!	—
Entertainment		—	—	—	—	—	—	—	—	—
Scarcity		—	100	100	—	—	33	(33)	-100%	100
Acting and post related allowance in kind benefits		4,689	6,280	6,280	116	1,559	2,093	(535)	-26%	6,280
Sub Total - Other Municipal Staff		554,489	555,107	555,107	43,192	178,731	185,036	(6,305)	-3%	555,107
% increase	4		0.1%	0.1%						0.1%
Total Parent Municipality		593,513	600,300	600,300	46,012	191,224	200,100	(8,877)	-4%	600,300



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Budget statement report for the month ending 31 October 2023 – MFMA s71

- The October total employee costs for the Entity indicated no movement.
- The October **consolidated** total employee costs amounted to **R46 million** (including councillors) and the year to date amounted to **R226.7 million**.

FS194 Maluti-a-Phofung - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October										
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	5,181	(5,095)	-98%	15,544
Pension and UIF Contributions		429	3,649	3,649	–	110	1,216	(1,107)	-91%	3,649
Medical Aid Contributions		–	834	834	–	–	278	(278)	-100%	834
Overtime		–	1,004	1,004	–	–	335	(335)	-100%	1,004
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		–	3,474	3,474	–	–	1,158	(1,158)	-100%	3,474
Cellphone Allowance		–	–	–	–	–	–	–	–	–
Housing Allowances		–	704	704	–	–	235	(235)	-100%	704
Other benefits and allowances		2	1,610	1,610	–	1	537	(536)	-100%	1,610
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	119	119	–	–	40	(40)	-100%	119
Post-retirement benefit obligations	2	–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		–	220	220	–	–	73	–	–	220
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Entities		431	27,158	27,158	–	196	9,053	(8,856)	-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	–	16,858	25,175	(8,317)	-33%	75,524
Pension and UIF Contributions		12,035	16,171	16,171	–	2,731	5,390	(2,660)	-49%	16,171
Medical Aid Contributions		8,429	7,231	7,231	–	1,963	2,410	(447)	-19%	7,231
Overtime		22,426	12,338	12,338	–	3,912	4,113	(200)	-5%	12,338
Performance Bonus		5,536	12,446	12,446	–	1,581	4,149	(2,568)	-62%	12,446
Motor Vehicle Allowance		13,386	11,265	11,265	–	3,046	3,755	(709)	-19%	11,265
Cellphone Allowance		–	–	–	–	–	–	–	–	–
Housing Allowances		2,156	3,218	3,218	–	488	1,073	(584)	-54%	3,218
Other benefits and allowances		11,542	7,924	7,924	–	2,613	2,641	(28)	-1%	7,924
Payments in lieu of leave		1,276	–	–	–	28	–	28	#DIV/0!	–
Long service awards		461	1,095	1,095	–	33	365	(332)	-91%	1,095
Post-retirement benefit obligations		783	445	445	–	–	148	(148)	-100%	445
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		12,539	1,408	1,408	–	2,073	469	–	–	1,408
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Other Staff of Entities		165,567	149,064	149,064	–	35,327	49,688	(14,361)	-29%	149,064
% increase	4		-10.0%	-10.0%						-10.0%
Total Municipal Entities		165,998	176,222	176,222	–	35,523	58,741	(23,217)	-40%	176,222
TOTAL SALARY, ALLOWANCES & BENEFITS		759,510	776,522	776,522	46,012	226,747	258,841	(32,094)	-12%	776,522
% increase	4		2.2%	2.2%						2.2%
TOTAL MANAGERS AND STAFF		727,726	743,437	743,437	43,950	217,131	247,812	(30,682)	-12%	743,437



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Budget statement report for the month ending 31 October 2023 – MFMA s71

2.2. PARENT MUNICIPALITY FINANCIAL PERFORMANCE

The total revenue for the parent municipality amounted to **R65.1 million**.

The total expenditure amounted to **R145.2 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	29 501	132 632	169 409	(36 777)	-22%	508 227
Service charges - Water		89 226	118 471	118 471	8 088	33 881	39 490	(5 609)	-14%	118 471
Service charges - Waste Water Management		41 923	48 724	48 724	3 575	14 767	16 241	(1 474)	-9%	48 724
Service charges - Waste management		41 737	48 518	48 518	3 704	15 265	16 173	(908)	-6%	48 518
Sale of Goods and Rendering of Services		2 032	5 798	5 798	138	837	1 933	(1 096)	-57%	5 798
Agency services										
Interest										
Interest earned from Receivables		(0)	13 798	13 798	—	3 056	4 599	(1 544)	-34%	13 798
Interest earned from Current and Non Current Assets		4 405	4 500	4 500	284	1 095	1 500			4 500
Dividends										
Rent on Land		—	—	—	—	—	—			—
Rental from Fixed Assets		1 131	2 504	2 504	96	328	835	(507)	-61%	2 504
Licence and permits										
Operational Revenue		8 389	2 889	2 889	54	202	963	(761)	-79%	2 889
Non-Exchange Revenue										
Property rates		111 776	128 537	128 537	9 235	31 024	42 846			128 537
Surcharges and Taxes										
Fines, penalties and forfeits		688	1 500	1 500	23	117	500	(383)	-77%	1 500
Licences or permits										
Transfer and subsidies - Operational		752 500	810 030	810 030	10 454	344 710	270 010			810 030
Interest		—	12 163	12 163	—	1 266	4 054			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	65 152	579 179	568 554	10 624	2%	1 705 663
Expenditure By Type										
Employee related costs		561 728	567 215	567 215	43 950	181 607	189 072	(7 465)	-4%	567 215
Remuneration of councillors		31 785	33 085	33 085	2 062	9 616	11 028	(1 412)	-13%	33 085
Bulk purchases - electricity		758 138	565 900	565 900	62 530	352 755	188 633	164 121	87%	565 900
Inventory consumed		28 676	39 455	39 455	1 147	3 889	13 152	(9 263)	-70%	39 455
Debt impairment		—	60 000	60 000	—	—	20 000	(20 000)	-100%	60 000
Depreciation and amortisation		292 746	151 101	151 101	—	—	50 367	(50 367)	-100%	151 101
Interest		382 456	15 000	15 000	70	72	5 000	(4 928)	-99%	15 000
Contracted services		84 555	181 541	181 541	9 561	32 430	60 514	(28 084)	-46%	181 541
Transfers and subsidies		111 153	187 200	187 200	17 295	56 189	62 400	(6 211)	-10%	187 200
Irrecoverable debts written off		13 377	17 000	17 000	431	779	5 667	(4 887)	-86%	17 000
Operational costs		81 860	120 692	120 692	8 252	16 922	40 231	(23 309)	-58%	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	145 299	654 259	646 066	8 193	1%	1 938 197
Surplus/(Deficit)		(970 884)	(232 534)	(232 534)	(80 147)	(75 080)	(77 511)	2 432	-3%	(232 534)
Transfers and subsidies - capital (monetary allocations)		273 230	234 059	234 059	17 126	36 709	78 020	(41 311)	-53%	234 059
Transfers and subsidies - capital (in-kind)										
Surplus/(Deficit) after capital transfers & contributions		(697 654)	1 525	1 525	(63 020)	(38 371)	508	(38 879)	-7650%	1 525
Income Tax										
Surplus/(Deficit) after income tax		(697 654)	1 525	1 525	(63 020)	(38 371)	508	(38 879)	-7650%	1 525



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Budget statement report for the month ending 31 October 2023 – MFMA s71

2.3. MUNICIPAL ENTITY FINANCIAL PERFORMANCE

The total revenue of the Entity amounted to **R0** for October. The revenue billing for transfers, water and sewerage services are not reflecting 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 **R0** and the year to date amounted to **R44 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) - M04 October										
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									
Sale of Goods and Rendering of Services		(28)	120	120	-	6	40	(34)	-84.8%	120
Interest earned from Current and Non Current Assets		-	120	120	-	25	40	(15)	-37.7%	120
Transfer and subsidies - Operational		13,433	-	-	-	490	-	490	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		13,406	240	240	-	521	80	441	551.7%	240
Expenditure By Type										
Employee related costs	2	165,998	176,222	176,222	-	35,523	58,741	(23,217)	-39.5%	176,222
Inventory consumed		(708)	-	-	-	-	6,230	(6,230)	-100.0%	18,689
Depreciation and asset impairment		-	2,815	2,815	-	-	938	(938)	-100.0%	2,815
Interest		-	144	144	-	-	48	(48)	-100.0%	144
Contracted services		3,414	29,040	29,040	-	1,259	9,680	(8,421)	-87.0%	29,040
Operational costs		12,848	24,608	24,608	-	7,270	8,203	(933)	-11.4%	24,608
Other Losses		-	9	9	-	-	3	(3)	-100.0%	9
Total Expenditure	3	181,551	232,837	232,837	-	44,052	83,842	(39,790)	-47.5%	251,526
Surplus/(Deficit)		(168,145)	(232,597)	(232,597)	-	(43,531)	(83,762)	40,231	-48.0%	(251,286)
Surplus/(Deficit) before taxation		(168,145)	(232,597)	(232,597)	-	(43,531)	(83,762)	40,231	-48.0%	(251,286)
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		(168,145)	(232,597)	(232,597)	-	(43,531)	(83,762)	40,231		(251,286)



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Budget statement report for the month ending 31 October 2023 – MFMA s71

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

The month of November was closed without the MAP Water Entity transactions.

MONTH END PROCESSES & SUPPORTING REPORTS REQUIRED

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	Oct-23	Friday, 03 November 2023	Thursday, 02 November 2023
Expenditure capturing	Expenditure Management Unit	Oct-23	Friday, 03 November 2023	Monday, 06 November 2023
Monthly salary interface (including pensioners medical aid)	Payroll Management Unit	Oct-23	Friday, 03 November 2023	Thursday, 02 November 2023
Prepaid electricity collection - GL capture	Financial Accounting Unit	Oct-23	Friday, 03 November 2023	Thursday, 02 November 2023
Pre-paid FBE transactions journalised	Revenue Management Unit	Oct-23	Friday, 03 November 2023	Tuesday, 07 November 2023
LPU's transactions journal	Revenue Management Unit	Oct-23	Friday, 03 November 2023	Tuesday, 07 November 2023
MAP Water transactions (Journal)	MAP Water	Oct-23	Friday, 03 November 2023	
MAP monthly Journals	Financial Accounting Unit	Oct-23	Friday, 03 November 2023	Tuesday, 14 November 2023
MAPW journal upload	Financial Accounting Unit	Oct-23	Friday, 03 November 2023	
Supporting Reports (5 working days after the end of each month)				
Monthly Investments register	Financial Accounting Unit	Oct-23	Tuesday, 07 November 2023	Thursday, 02 November 2023
FMG report audit & FMCMM information	Financial Accounting	Oct-23	Tuesday, 07 November 2023	Thursday, 02 November 2023
FMG report audit information	Internal Audit Unit	Oct-23	Tuesday, 07 November 2023	Tuesday, 07 November 2023
Outstanding 3rd parties report	Payroll Unit	Oct-23	Tuesday, 07 November 2023	Monday, 13 November 2023
List of items with insufficient budget (unauthorised report)	Expenditure Management Unit	Oct-23	Tuesday, 07 November 2023	Wednesday, 08 November 2023
Sterkfontein and Special master payments	Expenditure Management Unit	Oct-23	Tuesday, 07 November 2023	Monday, 06 November 2023
MAP Water debt (municipal services)	Revenue Management Unit	Oct-23	Tuesday, 07 November 2023	Wednesday, 01 November 2023
Monthly Bank and Cash flow report	Financial Accounting Unit	Oct-23	Tuesday, 07 November 2023	Thursday, 02 November 2023
Monthly Creditors age analysis and AC (data strings)	Expenditure Management Unit	Oct-23	Tuesday, 07 November 2023	Monday, 06 November 2023
Monthly Billing vs collection	Revenue Management Unit	Oct-23	Tuesday, 07 November 2023	Thursday, 09 November 2023
Monthly Debtors age analysis - DB (data strings)	Revenue Management Unit	Oct-23	Tuesday, 07 November 2023	Wednesday, 01 November 2023
Monthly Contract register	SCM Unit	Oct-23	Tuesday, 07 November 2023	Tuesday, 07 November 2023
Eskom bulk invoice	Expenditure Management Unit	Oct-23	Tuesday, 07 November 2023	Thursday, 02 November 2023
Monthly BP135	Revenue Management Unit	Oct-23	Tuesday, 07 November 2023	Monday, 06 November 2023
Monthly Debt Return	Revenue Management Unit	Oct-23	Tuesday, 07 November 2023	Monday, 06 November 2023
Revenue October Report	Revenue Management Unit	Oct-23	Tuesday, 07 November 2023	Thursday, 16 November 2023
MFMA s87 report	MAP Water	Oct-23	Tuesday, 07 November 2023	
Revenue August Report	Revenue Management Unit	Aug-23	Friday, 08 September 2023	Friday, 03 November 2023
Revenue September Report	Revenue Management Unit	Sep-23	Monday, 09 October 2023	Monday, 06 November 2023
MFMA s87 report (July - September)	MAP Water	July-September	Friday, 13 October 2023	Tuesday, 07 November 2023



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Budget statement report for the month ending 31 October 2023 – MFMA s71

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 **October 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: 20/11/2023