



Local Municipality • Mmesepala wa setšhaba • Plaatslike Munisipaliteit

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

1. PURPOSE

The purpose of this report is to provide a budget statement of the Municipality for the month ending **30 November 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 November report is the **14th December 2023**.
- The month of November was closed on the **14th December 2023** due to the following:
 - The Entity submitted the Journal for November on the 14 December 2024
 - The report that is used to populate the regulated C- Schedules was emailed to BCX on the **14th December 2023** and received back on the **18th December 2023**. The municipality still does not have TRU which enables the Budget office to populate the Schedules.
 - The data strings for the month of November were uploaded on the **14th December 2023**.



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9. FINANCIAL IMPLICATIONS

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

- The total actual operational revenue for the month amounted to **R21.8 million** and the intercompany transactions (for the Entity) amounted to **R47 million on page 6.**
- The total actual operational expenditure for the month amounted to **R181.4 million.**
- The total actual capital expenditure for the month amounted to **R5.3 million.**
- The total debtor's book amounted to **R2.477 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 **November 2023.**

- Parent municipal staff including Councillors was **1 240.**
- 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 November 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.

.....
PP
PREPARED BY: MJ MAZINYO
CHIEF FINANCIAL OFFICER

.....
21/12/2023
DATE

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

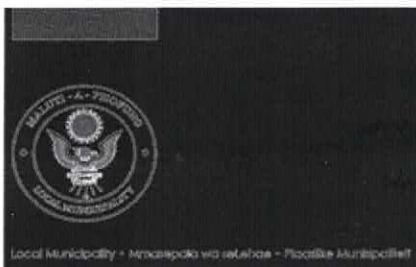
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03/01/2024
DATE



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PART 1 IN-YEAR REPORT

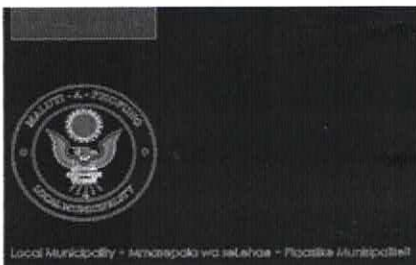
1.1 EXECUTIVE SUMMARY

1.1.1 Table C1 Consolidated Monthly Budget Statement Summary

The total Parent revenue for the month of November amounted to **R36.1 million** and the Entity revenue amounted to negative **R14.2 million** due to the journal that was performed. The expenditure for the month of November R181.4 million. The total expenditure for the month of November amounted to **R128.8 million**. The total capital expenditure amounted to **R5.3 million**.

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

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	9 190	40 214	53 557	(13 343)	-25%	128 537
Service charges	494 671	723 939	723 939	25 968	222 513	301 641	(79 128)	-26%	723 939
Investment revenue	4 405	–	–	–	–	–	–		–
Transfers and subsidies - Operational	4 405	4 620	4 620	61	1 180	1 925	(745)	-39%	4 620
Other own revenue	773 743	848 806	848 806	(13 357)	337 654	353 669	(16 016)	-5%	–
Total Revenue (excluding capital transfers and contributions)	1 389 000	1 705 903	1 705 903	21 861	601 561	710 793	(109 232)	-15%	1 705 903
Employee costs	727 726	743 437	743 437	96 817	313 948	309 765	4 182		743 437
Remuneration of Councillors	31 785	33 085	33 085	2 169	11 785	13 786	(2 000)		33 085
Depreciation and amortisation	292 746	153 916	153 916	–	–	64 132	(64 132)		153 916
Interest	382 456	15 144	15 144	882	954	6 310	(5 356)		15 144
Inventory consumed and bulk purchases	792 320	624 044	624 044	62 536	421 136	260 018	161 118		624 044
Transfers and subsidies	111 153	187 200	187 200	–	56 189	78 000	(21 811)	-28%	187 200
Other expenditure	196 057	432 897	432 897	19 020	77 679	180 374	(102 695)	-57%	432 897
Total Expenditure	2 534 242	2 189 723	2 189 723	181 423	881 691	912 385	(30 694)	-3%	2 189 723
Surplus/(Deficit)	(1 145 243)	(483 820)	(483 820)	(159 562)	(280 129)	(201 592)	(78 538)	39%	(483 820)
Transfers and subsidies - capital (monetary)	273 230	234 059	234 059	–	36 709	97 525	###	-62%	234 059
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	(872 013)	(249 761)	(249 761)	(159 562)	(243 421)	(104 067)	(139 353)	134%	(249 761)
Share of surplus/ (deficit) of associate	179 321	263 118	263 118	47 086	95 492	109 632	(14 141)	-13%	263 118
Surplus/ (Deficit) for the year	(692 692)	13 357	13 357	(112 476)	(147 929)	5 565	(153 494)	-2758%	13 357
Capital expenditure & funds sources									
Capital expenditure	(110 658)	280 614	280 614	5 329	54 412	116 923	(62 510)	-53%	280 614
Capital transfers recognised	513 406	224 272	224 272	4 641	47 317	93 447	(46 130)	-49%	224 272
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	(624 064)	56 342	56 342	688	7 096	23 476	(16 380)	-70%	56 342
Total sources of capital funds	(110 658)	280 614	280 614	5 329	54 412	116 923	(62 510)	-53%	280 614



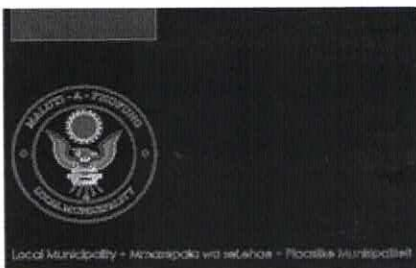
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1.1.2 Material variance explanations on Revenue by Sources

FS194 Maluti-a-Phofung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

3134 Mairi-a-Florring - Table C4 Consolidated Monthly Budget Statement - Financial Performance (Revenue and expenditure) - 1st November										
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	12 257	144 889	211 761	(66 872)	-32%	508 227
Service charges - Water		89 226	118 471	118 471	6 433	40 314	49 363	(9 049)	-18%	118 471
Service charges - Waste Water Management		41 923	48 724	48 724	3 584	18 352	20 302	(1 950)	-10%	48 724
Service charges - Waste management		41 737	48 518	48 518	3 694	18 959	20 216	(1 257)	-6%	48 518
Sale of Goods and Rendering of Services		2 004	5 918	5 918	(14 017)	(13 174)	2 466	(15 640)	-634%	5 918
Agency services								-		
Interest								-		
Interest earned from Receivables		(0)	13 798	13 798	-	3 056	5 749	(2 693)	-47%	13 798
Interest from Current and Non Current Assets		4 405	4 620	4 620	61	1 180	1 925			4 620
Dividends								-		
Rent on Land		-	-	-	-	-	-	-		-
Rental from Fixed Assets		1 131	2 504	2 504	192	520	1 043	(524)	-50%	2 504
Licence and permits								-		
Operational Revenue		8 389	2 889	2 889	433	635	1 204	(569)	-47%	2 889
Non-Exchange Revenue								-		
Property rates		111 776	128 537	128 537	9 190	40 214	53 557	(13 343)	-25%	128 537
Surcharges and Taxes								-		
Fines, penalties and forfeits		688	1 500	1 500	35	152	625	(473)		1 500
Licence and permits								-		
Transfers and subsidies - Operational		765 933	810 030	810 030	0	345 200	337 512	7 687		810 030
Interest		-	12 163	12 163	-	1 266	5 068	(3 802)		12 163
Fuel Levy								-		
Operational Revenue		-	-	-	-	-	-	-		-
Gains on disposal of Assets		-	-	-	-	-	-	-		-
Other Gains		3	4	4	-	-	2	(2)		4
Discontinued Operations								-		
Total Revenue (excluding capital transfers and contributions)		1 389 000	1 705 903	1 705 903	21 861	601 561	710 793	(109 232)	-15%	1 705 903

- **Electricity revenue** amounted to **R12.2 million** and the year to date was at **R144.8 million** which is 32% less than target of **R211.7 million**.
- **Water revenue** amounted to **R6.4 million** and the year to date outcome indicate a total of **R40.3 million**. The flat rate implementation resulted to a monthly bill of **R87.5 thousand** by the end of November.
- **Waste water management revenue** amounted to **R3.5 million** and the year to date outcome was at **18.3 million**.
- **Waste management revenue** amounted to **R3.6 million** with the year to date outcome at **R18.9 million**.
- **Sale of good and services** amounted to negative **R14 million** with year to date outcome at negative **R13.1 million**. This is due to a journal of **R14.2 million** from the Entity. Details indicated on page 9.
- **Interest earned receivables (debtors)** – year to date amounted to **R3 million** by the end of November.
- **Interest from current and non-current assets** amounted to **R61 thousand** and the year to date was **R1.1 million** by the end of November.
- **Rental of facilities** amounted to **R192 thousands** and the year to date amounted to **R520 thousand**.



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- **Operational revenue** – amounted to **R433 thousands**. Details indicated on page 9.
- **Property rates** amounted to **R9.1 million** and the year to date was at **R40.2 million** which was **25%** less than the target of **R53.5 million**.
- **Fines** year to date amounted to **R152 thousands**.
- **Transfers and subsidies** total year to date amounts to **R345.2 million**.
- **Interest (property rates)** – amounted to **R0** by the end of November.
- **Intercompany transactions** recorded to date amounted to **R95.4 million** by the end of November. This relates to the monthly billing or invoices by the Entity to the Parent. This includes the transactions for October which were not recorded due to non-submission of the report.

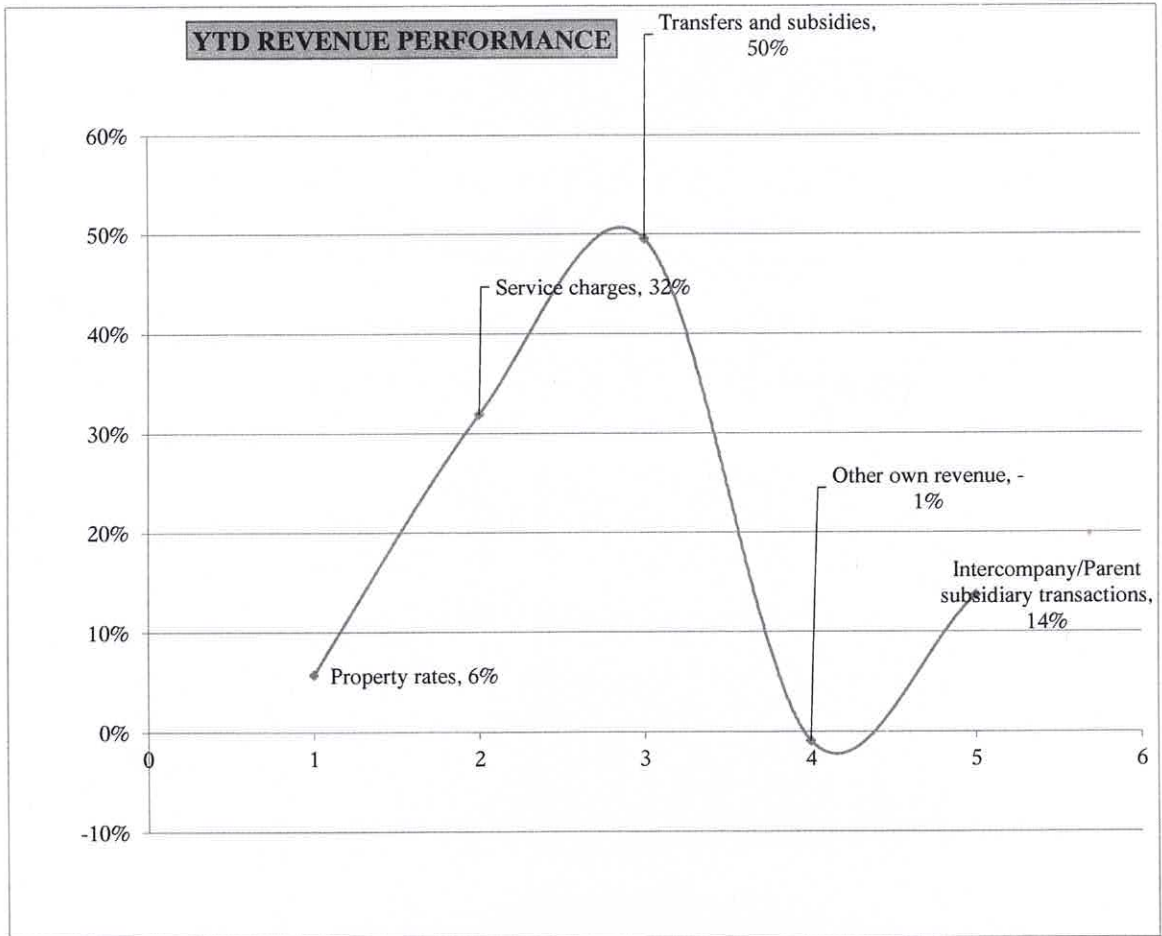
The chart below indicates the percentage contribution of revenue sources to the total year to date revenue

It can be seen from the table below that **50%** of the total revenue to date came from Transfers and subsidies. The second contributor to the municipality comes from services charges, which was at **32%** by the end of **November 2023**.

Description R'000	Year to date performance	%
Property rates	40,214	6%
Service charges	222,513	32%
Transfers and subsidies	345,200	50%
Other own revenue	(6,366)	-1%
Intercompany/Parent subsidiary transactions	95,492	14%
Total Revenue	697,053	100%



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**SALES OF GOODS AND RENDERING OF SERVICES & OPERATIONAL REVENUE
BREAKDOWN**

DESCRIPTION	BUDGET	NOVEMBER ACTUAL	YTD MOVEMENT
SALES OF GOODS AND RENDERING OF SERVICES			
ADVERTISEMENTS	-318,000	-28,096	-44,205
CEMETERY & BURIAL	-1,490,576	-123,874	-573,420
ESCORT FEES	-40,637	-1,049	-8,744
ENTRANCE FEES	-300,000	-4,870	-12,522
FIRE SERVICES	-56,710	-	-
CALL OUT FEES	-7,797	-	-
SUNDRY INCOME	-360,069	-34,517	-49,456
HOUSING/BOARDING SERVICES: PRIVATE	-636,000	-	-
MANAGEMENT FEES	-38,269	-13,152	-18,057
PARKING FEES	-19,046	-1,900	-5,700
PHOTOCOPIES & FAXES	-943	-	-
PLAN & DEV: APPLICAT FEES FOR LAND USAGE	-31,800	-104	-512
PLAN & DEV: BUILDING PLAN APPROVAL	-159,000	-7,496	-274,957
PLAN & DEV: BUILDING PLAN CLAUSE LEVY	-2,650	-	-
PLAN & DEV: CLEARANCE CERTIFICATES	-19,492	-2,855	-28,215
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
SUB DIVISION APPLICATION	-15,900	-	-1,478
PLAN & DEV: TOWN PLANNING & SERVITUDES	-1,060	-	-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	14,238,078	14,217,827
SALE OF: VALUATION ROLLS	-43,110	-2,958	-19,389
SUB TOTAL : SALES & RENDERING OF SERV	-5,917,742	14,017,207	13,174,096
OPERATIONAL REVENUE			
STAFF RECOVERIES	-418,349	-16,474	-73,016
REQ INFO - MUNICIPAL INFOR & STATISTICS	-200,000	-2,861	-13,707
SALE OF PROPERTY	-1,590,000	-8,696	-142,957
SKILLS DEVELOPMENT LEVY REFUND	-680,988	-405,000	-405,000
SUB TOTAL : OPERATIONAL REVENUE	-2,889,337	-433,031	-634,680



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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

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										
<u>Expenditure By Type</u>										
Employee related costs		727 726	743 437	743 437	96 817	313 948	309 765	4 182	1%	743 437
Remuneration of councillors		31 785	33 085	33 085	2 169	11 785	13 786	(2 000)	-15%	33 085
Bulk purchases - electricity		758 138	565 900	565 900	60 632	413 386	235 792	177 595		565 900
Inventory consumed		34 181	58 144	58 144	1 904	7 750	24 227	(16 477)		58 144
Debt impairment		–	60 000	60 000	–	–	25 000	(25 000)	-100%	60 000
Depreciation and amortisation		292 746	153 916	153 916	–	–	64 132	(64 132)	-100%	153 916
Interest		382 456	15 144	15 144	882	954	6 310	(5 356)	-85%	15 144
Contracted services		87 968	210 581	210 581	10 751	44 439	87 742	(43 303)	-49%	210 581
Transfers and subsidies		111 153	187 200	187 200	–	56 189	78 000	(21 811)	-28%	187 200
Irrecoverable debts written off		13 377	17 000	17 000	883	1 663	7 083	(5 421)		17 000
Operational costs		94 708	145 300	145 300	7 386	31 577	60 542	(28 964)	-48%	145 300
Losses on Disposal of Assets		–	–	–	–	–	–	–		–
Other Losses		4	16	16	–	–	7	(7)		16
Total Expenditure		2 534 242	2 189 723	2 189 723	181 423	881 691	912 385	(30 694)	-3%	2 189 723

- **Employee related costs** outcome for the month of November amounted **R96.8 million**. This including **R10.4 million** for overtime and the incorrect transaction from the Entity that will be corrected in the following month.
- **Remuneration of councillors'** outcome for November amounted to **R2.1 million** and the year to date outcome was **11.7 million**.
- **Bulk purchases - Electricity** amounted to **R60.6 million** and the year to date outcome was at **R413.3 million**.
- **Inventory consumed** amounted to **R1.9 million** and year to date outcome was at **R7.7 million**.
- **Debt impairment** there was no movement by the end of November.
- **Depreciation and amortisation** there was no movement by the end of November.
- **Interest** amounted to **R882 thousand** by the end of November. The year to date total interest charged for the bulk electricity amounts to **R189.8 million** could not be captured due to insufficient budget.
- **Contracted services** amounted to **R10.7 million** and year to date outcome was at **R44.4 million**. Details indicated on page 12-13.
- **Transfers and subsidies** year to date outcome was at **R56.1 million**.
- **Irrecoverable debts written off** amounted to date **R883 thousands**.



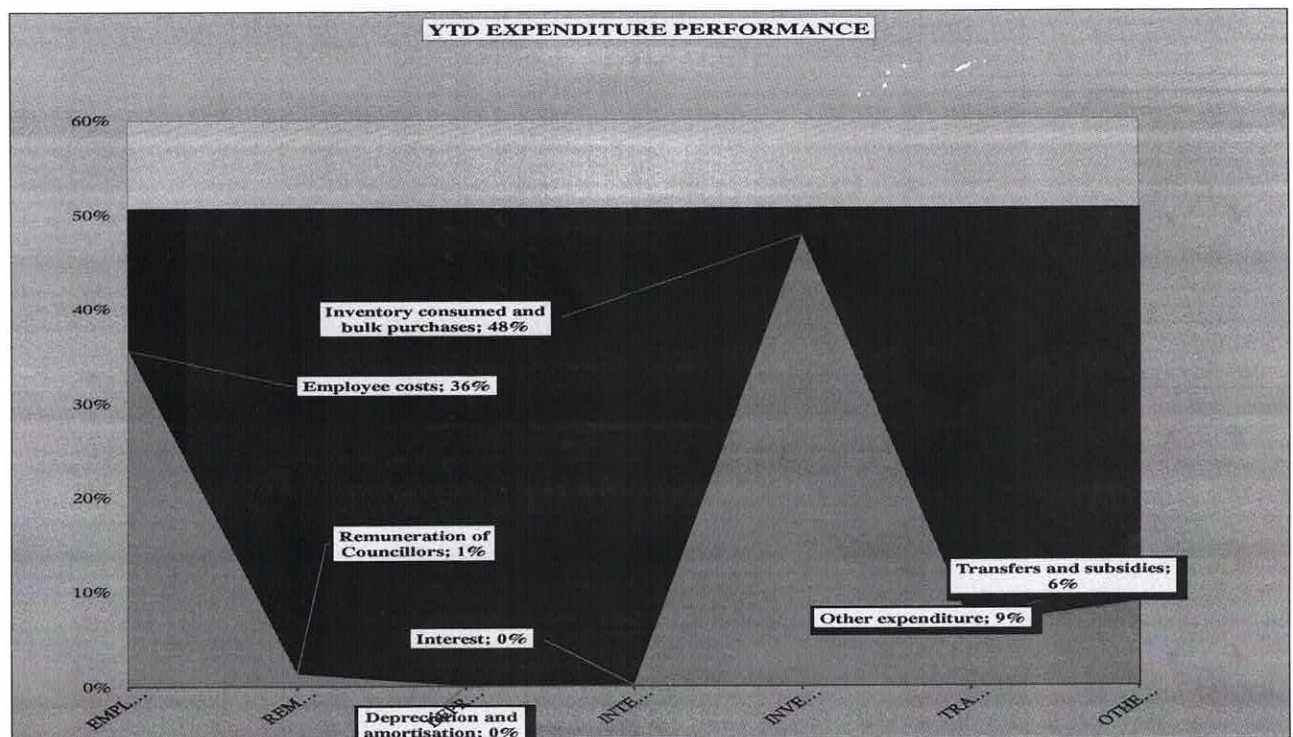
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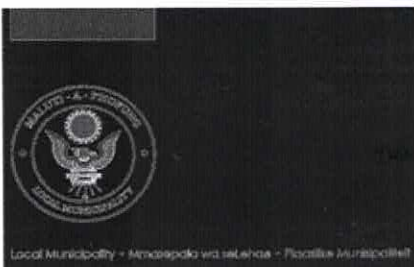
- **Operational costs** year to date was at **R31.5 million**. This category includes amongst others; protective clothing, water and sewerage levies to the entity, advertisements, audit fees).

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

The chart shows that to date **48%** of the total year to date expenditure was from materials and bulk purchases. The year to date employee costs are at **36%** of the total expenditure.

Description R'000	Year to date performance	%
Employee costs	313 948	36%
Remuneration of Councillors	11 785	1%
Depreciation and amortisation	—	0%
Interest	954	0%
Inventory consumed and bulk purchases	421 136	48%
Transfers and subsidies	56 189	6%
Other expenditure	77 679	9%
Total Expenditure	881 691	100%





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CONTRACTED SERVICES BREAKDOWN

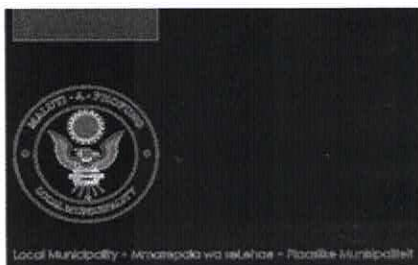
DESCRIPTION	BUDGET	NOVEMBER ACTUAL	YTD MOVEMENT
OUTSOURCE SERVICES			
OS: BURIAL SERVICES	600,000	32,000	82,000
OS: B&A COMMUNICATIONS	23,126	-	-
OS: B&A HUMAN RESOURCES	710,000	-	-
OS: B&A OCCUPATIONAL HEALTH & SAFETY	250,000	-	28,950
OS: B&A PROJECT MANAGEMENT	11,498,700	1,568,305	3,136,611
OS: B&A RESEARCH & ADVISORY	11,949,268	-	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	3,897,171
OS: TRAFFIC FINES MANAGEMENT	1,000,000	66,522	133,043
SUB TOTAL : OUTSOURCE SERVICES	50,168,920	2,044,827	12,939,689
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	53,934	172,279
C&PS: B&A BUSINESS & FIN MANAGEMENT	9,963,896	134,000	417,255
INDIGENT REGISTER	2,140,000	-	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	110,000	190,000
C&PS: B&A PROJECT MANAGEMENT	10,322,100	709,300	3,546,409
C&PS: B&A VALUER & ASSESSORS	2,605,000	-	-
C&PS: I&P TOWN PLANNER	3,000,000	20,000	270,000
C&PS: LAB SERV WATER	754,185	-	-
C&PS: LEGAL COST ADVICE & LITIGATION	10,714,786	3,444,504	9,161,013
SUB TOTAL : CONSULTANT AND PROF SERVICES	54,887,052	4,471,738	14,173,022



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CONTRACTED SERVICES BREAKDOWN

DESCRIPTION	BUDGET	NOVEMBER ACTUAL	YTD MOVEMENT
CONTRACTORS			
CONTR: AUDIO-VISUAL SERVICES	220 000	-	-
CONTR: CATERING SERVICES	1 230 000	-	60 058
CONTR: ELECTRICAL	1 000 000	-	-
R & M - NETWORK RETICULATION	15 000 000	-	3 982 185
R & M - SUBSTATIONS	15 000 000	2 968 000	8 478 993
R & M - TRANSFORMERS	5 000 000	135 067	135 067
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	21 434	49 814
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	1 189	1 189
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	52 400	52 400
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	154 181	569 069
R & M - NETWORK RETICULATION HARRYSMITH	2 433 537	45 363	146 357
R & M - QUALITY MONITORING	628 487	-	-
R & M - RESURFACING OF ROADS	6 000 000	-	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	24 783	406 408
R&M - MOTORS & PUMPS MAKW & MOEDING WWTW	30 417	-	-
CONTR: MEDICAL SERVICES	600 000	-	-
CONTR: PREPAID ELECTRICITY VENDORS	8 920 420	831 700	2 142 416
CONTR: TRACING AGENTS & DEBT COLLECTORS	11 102	-	-
CONTR: TRANSPORTATION CONTRACTOR	500 000	-	-
SUB TOTAL : CONTRACTORS	105 525 300	4 234 117	17 326 584
SUB TOTAL : CONTRACTED SERVICES	210 581 272	10 750 682	44 439 294



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1.2 IN-YEAR BUDGET STATEMENT TABLES

1.2.1 Table C2 Consolidated financial performance (functional classification)

FS194 Maluti-a-Phofung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M05 November

Description	Ref	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	(4 470)	363 611	390 895	(27 285)	-7%	938 149
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		870 972	938 149	938 149	(4 470)	363 611	390 895	(27 285)	-7%	938 149
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		22 319	45 270	45 270	402	4 290	18 862	(14 572)	-77%	45 270
Community and social services		18 915	21 406	21 406	172	3 644	8 919	(5 275)	-59%	21 406
Sport and recreation		2 153	19 656	19 656	148	288	8 190	(7 902)	-96%	19 656
Public safety		935	1 982	1 982	72	216	826	(610)	-74%	1 982
Housing		316	2 226	2 226	9	143	928	(785)	-85%	2 226
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		25 846	25 127	25 127	36	4 612	10 470	(5 858)	-56%	25 127
Planning and development		235	574	574	36	328	239	89	37%	574
Road transport		25 611	24 554	24 554	-	4 284	10 231	(5 947)	-58%	24 554
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		729 659	931 416	931 416	25 893	265 267	388 090	(122 824)	-32%	931 416
Energy sources		354 350	516 193	516 193	12 270	145 541	215 080	(69 540)	-32%	516 193
Water management		178 236	214 078	214 078	6 345	45 319	89 199	(43 880)	-49%	214 078
Waste water management		149 172	139 542	139 542	3 584	44 551	58 142	(13 591)	-23%	139 542
Waste management		47 902	61 604	61 604	3 694	29 856	25 668	4 188	16%	61 604
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1 648 796	1 939 962	1 939 962	21 861	637 780	808 318	(170 538)	-21%	1 939 962
Expenditure - Functional										
<i>Governance and administration</i>		874 519	760 394	760 394	44 412	217 509	316 831	(99 322)	-31%	760 394
Executive and council		137 399	135 720	135 720	6 050	28 640	56 550	(27 910)	-49%	135 720
Finance and administration		729 744	616 271	616 271	37 622	185 581	256 780	(71 199)	-28%	616 271
Internal audit		7 375	8 403	8 403	740	3 288	3 501	(213)	-6%	8 403
<i>Community and public safety</i>		142 976	183 961	183 961	11 595	56 952	76 651	(19 699)	-26%	183 961
Community and social services		19 260	26 446	26 446	1 753	8 180	11 019	(2 840)	-26%	26 446
Sport and recreation		45 930	65 440	65 440	3 869	19 567	27 267	(7 700)	-28%	65 440
Public safety		72 697	85 102	85 102	5 599	27 468	35 459	(7 991)	-23%	85 102
Housing		5 088	6 972	6 972	374	1 738	2 905	(1 167)	-40%	6 972
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		58 812	125 743	125 743	5 444	27 503	52 393	(24 889)	-48%	125 743
Planning and development		21 240	33 979	33 979	2 088	10 255	14 158	(3 902)	-28%	33 979
Road transport		37 572	91 764	91 764	3 356	17 248	38 235	(20 987)	-55%	91 764
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		1 456 130	1 115 221	1 115 221	119 636	578 361	464 676	113 685	24%	1 115 221
Energy sources		1 252 201	736 056	736 056	69 316	454 734	306 690	148 044	48%	736 056
Water management		68 048	118 946	118 946	20 638	41 814	49 561	(7 747)	-16%	118 946
Waste water management		64 081	98 390	98 390	19 074	38 382	40 996	(2 613)	-6%	98 390
Waste management		71 801	161 830	161 830	10 608	43 430	67 429	(23 999)	-36%	161 830
<i>Other</i>		1 806	4 404	4 404	335	1 366	1 835	(469)	-26%	4 404
Total Expenditure - Functional	3	2 534 242	2 189 723	2 189 723	181 423	881 691	912 385	(30 694)	-3%	2 189 723
Surplus/ (Deficit) for the year		(885 446)	(249 761)	(249 761)	(159 562)	(243 911)	(104 067)	(139 844)	134%	(249 761)



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1.2.2 Table C3 Consolidated financial performance by municipal vote

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

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 01 - Legislative Authority		-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		1 053	681	681	405	405	284	121	42,7%	681
Vote 04 - Financial Services		1 062 673	1 200 586	1 200 586	42 211	459 188	500 244	(41 056)	-8,2%	1 200 586
Vote 05 - Municipal Infrastructure		400 844	439 614	439 614	13 624	124 010	183 173	(59 163)	-32,3%	439 614
Vote 06 - Community Services		18 451	20 569	20 569	124	3 401	8 570	(5 170)	-60,3%	20 569
Vote 07 - Public Safety & Transport		935	1 982	1 982	72	216	826	(610)	-73,9%	1 982
Vote 08 - Sports, Arts, Parks, Culture		2 153	19 656	19 656	148	288	8 190	(7 902)	-96,5%	19 656
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		-	-	-	-	-	-	-	-	-
Vote 10 - Hunan Settlements		856	3 226	3 226	57	386	1 344	(958)	-71,3%	3 226
Vote 11 - ldp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		235	574	574	36	328	239	89	37,3%	574
Vote 13 - Electricity Department		354 350	516 193	516 193	12 270	145 541	215 080	(69 540)	-32,3%	516 193
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 841 551	2 203 080	2 203 080	68 947	733 762	917 950	(184 188)	-20,1%	2 203 080
Expenditure by Vote	1									
Vote 01 - Legislative Authority		112 402	66 974	66 974	3 709	21 979	27 906	(5 927)	-21,2%	66 974
Vote 02 - Office Of The Municipal Manager		21 257	32 333	32 333	2 052	8 797	13 472	(4 675)	-34,7%	32 333
Vote 03 - Corporate Services		95 154	154 816	154 816	14 816	44 512	64 507	(19 995)	-31,0%	154 816
Vote 04 - Financial Services		576 353	392 918	392 918	17 260	115 128	163 716	(48 588)	-29,7%	392 918
Vote 05 - Municipal Infrastructure		111 950	348 134	348 134	14 737	67 801	145 056	(77 255)	-53,3%	348 134
Vote 06 - Community Services		19 491	25 146	25 146	1 874	8 808	10 478	(1 669)	-15,9%	25 146
Vote 07 - Public Safety & Transport		127 050	156 991	156 991	11 200	52 054	65 413	(13 359)	-20,4%	156 991
Vote 08 - Sports, Arts, Parks, Culture		45 930	65 440	65 440	3 869	19 567	27 267	(7 700)	-28,2%	65 440
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		9 790	19 722	19 722	1 199	4 893	8 218	(3 324)	-40,5%	19 722
Vote 10 - Hunan Settlements		8 400	14 658	14 658	571	2 834	6 107	(3 273)	-53,6%	14 658
Vote 11 - ldp, Pms Department		2 860	3 341	3 341	328	1 726	1 392	334	24,0%	3 341
Vote 12 - Spatial Development, Planning & Traditional Affairs		10 396	15 319	15 319	896	5 002	6 383	(1 381)	-21,6%	15 319
Vote 13 - Electricity Department		1 251 281	734 986	734 986	69 221	453 884	306 244	147 640	48,2%	734 986
Vote 14 - Maluti Water		141 926	158 944	158 944	39 691	74 706	66 227	8 479	12,8%	158 944
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	2 534 242	2 189 723	2 189 723	181 423	881 691	912 385	(30 694)	-3,4%	2 189 723
Surplus/ (Deficit) for the year	2	(692 692)	13 357	13 357	(112 476)	(147 929)	5 565	(153 494)	-2758,1%	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) - M05 November

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	12 257	144 889	211 761	(66 872)	-32%	508 227
Service charges - Water		89 226	118 471	118 471	6 433	40 314	49 363	(9 049)	-18%	118 471
Service charges - Waste Water Management		41 923	48 724	48 724	3 584	18 352	20 302	(1 950)	-10%	48 724
Service charges - Waste management		41 737	48 518	48 518	3 694	18 959	20 216	(1 257)	-6%	48 518
Sale of Goods and Rendering of Services		2 004	5 918	5 918	(14 017)	(13 174)	2 466	(15 640)	-634%	5 918
Agency services								-		
Interest								-		
Interest earned from Receivables	(0)	13 798	13 798	13 798	-	3 056	5 749	(2 693)	-47%	13 798
Interest from Current and Non Current Assets	4 405	4 620	4 620	4 620	61	1 180	1 925			4 620
Dividends								-		
Rent on Land	-	-	-	-	-	-	-	-		-
Rental from Fixed Assets	1 131	2 504	2 504	2 504	192	520	1 043	(524)	-50%	2 504
Licence and permits								-		
Operational Revenue	8 389	2 889	2 889	2 889	433	635	1 204	(569)	-47%	2 889
Non-Exchange Revenue										
Property rates	111 776	128 537	128 537	128 537	9 190	40 214	53 557	(13 343)	-25%	128 537
Surcharges and Taxes								-		
Fines, penalties and forfeits	688	1 500	1 500	1 500	35	152	625	(473)		1 500
Licence and permits								-		
Transfers and subsidies - Operational	765 933	810 030	810 030	810 030	0	345 200	337 512	7 687		810 030
Interest	-	12 163	12 163	12 163	-	1 266	5 068	(3 802)		12 163
Fuel Levy								-		
Operational Revenue	-	-	-	-	-	-	-	-		-
Gains on disposal of Assets	-	-	-	-	-	-	-	-		-
Other Gains	3	4	4	4	-	-	2	(2)		4
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		1 389 000	1 705 903	1 705 903	21 861	601 561	710 793	(109 232)	-15%	1 705 903
Expenditure By Type										
Employee related costs	727 726	743 437	743 437	743 437	96 817	313 948	309 765	4 182	1%	743 437
Remuneration of councillors	31 785	33 085	33 085	33 085	2 169	11 785	13 786	(2 000)	-15%	33 085
Bulk purchases - electricity	758 138	565 900	565 900	565 900	60 632	413 386	235 792	177 595		565 900
Inventory consumed	34 481	58 144	58 144	58 144	1 904	7 750	24 227	(16 477)		58 144
Debt impairment	-	60 000	60 000	60 000	-	-	25 000	(25 000)	-100%	60 000
Depreciation and amortisation	292 746	153 916	153 916	153 916	-	-	64 132	(64 132)	-100%	153 916
Interest	382 456	15 144	15 144	15 144	882	954	6 310	(5 356)	-85%	15 144
Contracted services	87 968	210 581	210 581	210 581	10 751	44 439	87 742	(43 303)	-49%	210 581
Transfers and subsidies	111 153	187 200	187 200	187 200	-	56 189	78 000	(21 811)	-28%	187 200
Irrecoverable debts written off	13 377	17 000	17 000	17 000	883	1 663	7 083	(5 421)		17 000
Operational costs	94 708	145 300	145 300	145 300	7 386	31 577	60 542	(28 964)	-48%	145 300
Losses on Disposal of Assets	-	-	-	-	-	-	-	-		-
Other Losses	4	16	16	16	-	-	7	(7)		16
Total Expenditure		2 534 242	2 189 723	2 189 723	181 423	881 691	912 385	(30 694)	-3%	2 189 723
Surplus/(Deficit)		(1 145 243)	(483 820)	(483 820)	(159 562)	(280 129)	(201 592)	(78 538)	0	(483 820)
Transfers and subsidies - capital (monetary allocations)										
	273 230	234 059	234 059	234 059	-	36 709	97 525	(60 816)	(0)	234 059
Transfers and subsidies - capital (in-kind)								-		
Surplus/(Deficit) after capital transfers & contributions		(872 013)	(249 761)	(249 761)	(159 562)	(243 421)	(104 067)			(249 761)
Income Tax										
Surplus/(Deficit) after income tax		(872 013)	(249 761)	(249 761)	(159 562)	(243 421)	(104 067)			(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)	(159 562)	(243 421)	(104 067)			(249 761)
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions	179 321	263 118	263 118	263 118	47 086	95 492	109 632			263 118
Surplus/ (Deficit) for the year		(692 692)	13 357	13 357	(112 476)	(147 929)	5 565			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) - M05 November

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	-	-	1 458	(1 458)	-100%	3 500
Vote 02 - Office Of The Municipal Manager			-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services			3 298	5 397	5 397	-	2 577	2 249	328	15%	5 397
Vote 04 - Financial Services			255	16 000	16 000	-	177	6 667	(6 490)	-97%	16 000
Vote 05 - Municipal Infrastructure			52 683	185 832	185 832	3 938	44 156	77 430	(33 274)	-43%	185 832
Vote 06 - Community Services			304 588	18 907	18 907	-	2 457	7 878	(5 421)	-69%	18 907
Vote 07 - Public Safety & Transport			1 466	5 000	5 000	-	-	2 083	(2 083)	-100%	5 000
Vote 08 - Sports, Arts, Parks, Culture			1 351	17 855	17 855	703	703	7 440	(6 737)	-91%	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	688	4 342	6 949	(2 607)	-38%	16 678
Vote 14 - Maluti Water			421	11 445	11 445	-	-	4 769	(4 769)	-100%	11 445
Vote 15 - Other			-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure		4	(110 658)	280 614	280 614	5 329	54 412	116 923	(62 510)	-53%	280 614
Total Capital Expenditure			(110 658)	280 614	280 614	5 329	54 412	116 923	(62 510)	-53%	280 614
Capital Expenditure - Functional Classification											
Governance and administration			3 975	37 842	37 842	-	2 754	15 768	(13 014)	-83%	37 842
Executive and council			421	14 945	14 945	-	-	6 227	(6 227)	-100%	14 945
Finance and administration			3 553	22 897	22 897	-	2 754	9 540	(6 787)	-71%	22 897
Internal audit			-	-	-	-	-	-	-	-	-
Community and public safety			307 406	40 262	40 262	703	3 160	16 776	(13 616)	-81%	40 262
Community and social services			304 606	19 407	19 407	-	2 457	8 086	(5 629)	-70%	19 407
Sport and recreation			1 351	17 855	17 855	703	703	7 440	(6 737)	-91%	17 855
Public safety			1 449	3 000	3 000	-	-	1 250	(1 250)	-100%	3 000
Housing			-	-	-	-	-	-	-	-	-
Health			-	-	-	-	-	-	-	-	-
Economic and environmental services			(115 711)	14 766	14 766	-	1 597	6 153	(4 555)	-74%	14 766
Planning and development			-	-	-	-	-	-	-	-	-
Road transport			(115 711)	14 766	14 766	-	1 597	6 153	(4 555)	-74%	14 766
Environmental protection			-	-	-	-	-	-	-	-	-
Trading services			(306 328)	187 743	187 743	4 626	46 900	78 226	(31 326)	-40%	187 743
Energy sources			(474 722)	16 678	16 678	688	4 342	6 949	(2 607)	-38%	16 678
Water management			60 765	87 462	87 462	2 510	6 984	36 442	(29 459)	-81%	87 462
Waste water management			107 629	83 604	83 604	1 428	35 575	34 835	740	2%	83 604
Waste management			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification		3	(110 658)	280 614	280 614	5 329	54 412	116 923	(62 510)	-53%	280 614
Funded by:											
National Government			513 406	224 272	224 272	4 641	47 317	93 447	(46 130)	-49%	224 272
Provincial Government			-	-	-	-	-	-	-	-	-
District Municipality			-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov			-	-	-	-	-	-	-	-	-
Departm Agencies, Households, Non-profit Institutions, Private Enterprises,			-	-	-	-	-	-	-	-	-
Public Corporations, Higher Educ Institutions)			-	-	-	-	-	-	-	-	-
Transfers recognised - capital			513 406	224 272	224 272	4 641	47 317	93 447	(46 130)	-49%	224 272
Borrowing		6	-	-	-	-	-	-	-	-	-
Internally generated funds			(624 064)	56 342	56 342	688	7 096	23 476	(16 380)	-70%	56 342
Total Capital Funding			(110 658)	280 614	280 614	5 329	54 412	116 923	(62 510)	-53%	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 November amounted to **R687 thousand**.

Description R'000	Budget Year 2023-2024				
	Original Budget	November Actuals	YearTD outcomes	%	Balances
PARENT MUNICIPALITY	44 500 000	687 826	7 095 554	16%	37 404 446
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	8%	922 734
Computer & equipment	4 000 000	-	2 499 613	62%	1 500 387
Furniture & fittings	1 000 000	-	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	687 826	4 341 576	29%	10 658 424
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	687 826	7 095 554	13%	49 246 727



Local Municipality • Mmamagong wa sefahae • Pekaile Mmampahet

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The capital expenditure from conditional grants

The total capital expenditure from projects funded by grants in November amounted to **R4.6 million (excluding Vat)**.

Description (Functional classification)	Source of funding	Budget Year 2023-2024				
		Budget	November 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	2,510,253	6,983,720	8%	80,478,249
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	1,267,057	3,190,992	18%	14,567,823
Upgrading Of Water Pump Stations	MIG	15,439,208	-	2,286,171	15%	13,153,037
Matebeleng 3ml Reservoir	MIG	2,537,637	1,243,196	1,506,556	59%	1,031,081
WASTE WATER MANAGEMENT/ SEWERAGE PROJECTS		83,603,501	1,427,526	35,575,199	43%	48,028,302
Makhokweng Bulk And Sewer Network	WSIG	22,317,000	-	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	1,427,526	2,525,814	9%	24,355,785
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	703,167	703,167	4%	2,811,938
Upgrade Of Platberg Stadium Phase 1	MIG	15,043,437	703,167	703,167	5%	14,340,270
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	4,640,947	47,316,633	21%	162,614,991



Local Municipality • Mmasepala wa seLohae • Phasheke Municipality

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1.2.5 Table C6 Consolidated Financial Position

The table indicates that the total assets amounted to **R10.1 billion** and the total liabilities amounted to **R10.9 billion** by the end of **November 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 - M05

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)	581 851	(1 695 254)
Trade and other receivables from exchange transactions		1 167 563	1 499 043	1 499 043	1 245 156	1 499 043
Receivables from non-exchange transactions		646 771	75 837	75 837	664 454	75 837
Current portion of non-current receivables		144	—	—	144	—
Inventory		4 791	559	559	4 222	559
VAT		1 371 852	362 750	362 750	1 451 923	362 750
Other current assets		(1 120)	—	—	(1 214)	—
Total current assets		3 393 064	242 936	242 936	3 946 537	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	5 362 830	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	6 165 941	4 496 827
TOTAL ASSETS		9 504 593	4 739 763	4 739 763	10 112 478	4 739 763
LIABILITIES						
Current liabilities						
Bank overdraft		—	—	—	—	—
Financial liabilities		(15 019)	—	—	(15 019)	—
Consumer deposits		25 772	313	313	25 899	313
Trade and other payables from exchange transactions		9 718 363	6 322 450	6 322 450	9 963 331	6 322 450
Trade and other payables from non-exchange transactions		18 400	—	—	93 274	—
Provision		161 371	—	—	161 371	—
VAT		688 629	85 381	85 381	711 487	85 381
Other current liabilities		—	—	—	—	—
Total current liabilities		10 597 515	6 408 144	6 408 144	10 940 343	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	10 940 663	6 408 144
NET ASSETS	2	(1 093 242)	(1 668 381)	(1 668 381)	(828 185)	(1 668 381)
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		(907 619)	(1 681 738)	(1 681 738)	(921 823)	(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)	(1 134 757)	(1 681 738)



Local Municipality • Ammasipolwa-Indaba • Pekaale-Munipalithi

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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 - M05 November

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	1 271	31 166	30 915	250	1%	74 197
Service charges		-	325 692	325 692	14 494	98 798	135 705	(36 907)	-27%	325 692
Other revenue		-	78 801	78 801	(8 853)	(84 899)	32 834	(117 733)	-359%	78 801
Transfers and Subsidies - Operational		-	810 030	810 030	2 385	340 821	337 512	3 309	1%	810 030
Transfers and Subsidies - Capital		-	234 059	234 059	-	115 472	97 525	17 947	18%	234 059
Interest		-	9 654	9 654	56	192	4 022	(3 830)	-95%	9 654
Dividends								-		
Payments										
Suppliers and employees		-	(1 809 919)	(1 809 919)	104 781	(277 332)	(754 133)	(476 801)	63%	(1 809 919)
Interest								-		
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	(277 486)	(277 486)	114 135	224 218	(115 619)	(339 837)	294%	(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)	(5 329)	(54 412)	(116 923)	(62 510)	53%	(280 614)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(144)	(280 614)	(280 614)	(5 329)	(54 556)	(116 923)	(62 366)	53%	(280 614)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits		-	313	313	59	128	130	(3)	-2%	313
Payments										
Repayment of borrowing								-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	313	313	59	128	130	3	2%	313
NET INCREASE/ (DECREASE) IN CASH HELD		(144)	(557 787)	(557 787)	108 865	169 789	(232 411)			(557 787)
Cash/cash equivalents at beginning:		64 626	-	-	5 751	673 676	-			673 676
Cash/cash equivalents at month/year end:		64 482	(557 787)	(557 787)		843 466	(232 411)			115 889



Local Municipality • Mmusogala wa setheke • Paradise Municipality

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PART 2 - SUPPORTING DOCUMENTATION

2.1. SUPPORTING TABLES

2.1.1. Debtors Age Analysis

- The total debt book amounted to **R2.477 billion** by the end of **November 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 **R735 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 **R1.463 billion**.

FS194 Maluti-a-Phofung - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

Description	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis By Income Source										
Water	1200	11,064	15,186	10,505	11,809	13,141	9,278	57,922	606,285	735,190
Electricity	1300	5,049	5,188	4,042	4,675	4,956	3,855	17,656	280,639	326,062
Property Rates	1400	8,324	7,895	7,538	7,354	7,221	7,227	38,315	518,702	602,576
Waste Water Management	1500	4,003	3,990	3,868	3,836	4,298	3,596	20,593	237,951	282,136
Waste Management	1600	4,055	3,980	3,920	3,873	4,332	3,596	20,672	239,415	283,844
Interest on Arrear Debtor Accounts	1810	2	-	4,269	-	0	0	55	210,444	214,770
Other	1900	218	183	164	158	154	137	924	31,317	33,256
Total By Income Source	2000	32,715	36,421	34,307	31,706	34,102	27,690	156,139	2,124,754	2,477,834
Debtors Age Analysis By Customer Group										
Organs of State	2200	8,013	7,268	8,927	7,654	7,402	6,355	33,576	395,927	475,123
Commercial	2300	7,183	6,977	7,241	6,072	5,804	5,472	27,574	473,191	539,515
Households	2400	17,519	22,176	18,139	17,980	20,896	15,862	94,989	1,255,635	1,463,195
Total By Customer Group	2600	32,715	36,421	34,307	31,706	34,102	27,690	156,139	2,124,754	2,477,834



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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 Eskom balance currently recorded on the financial system for creditors report amounts to **R5.6 billion**.

The total creditors amounted to **R8.4 billion** by the end of November.

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

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	239,497	-	164,091	7,878	-	-	-	7,870,136	8,281,603
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1,831	267	-	138,779	-	-	-	-	140,877
Auditor General	0800	3,034,734	-	-	42,982	-	-	-	-	3,078
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	244,363	267	164,091	146,700	-	-	-	7,870,136	8,425,558

2.1.3. Investments Portfolio Analysis

- The closing balances by the end of **November 2023** amounted to **R83.1 million**.

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

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	14,159	91	339	1,000	14,911
ABSA 9358605812	Months	Investment	53,129,140	-	55,343,671	2,313,237	98,706
SBSA 40823938	Months	Investment	54,808,000	-	55,236,854	428,854	0
SBSA 34 852 640 7	Months	Investment	141	-	-	-	141
FNB 62756806661	Months	Investment	12,521,233	72,539	12,000,000	78,236,854	78,830,626
NEDBANK 03/7881162791	Months	Investment	954,216	666	-	-	954,882
TOTAL INVESTMENTS AND INTEREST			124,629,624	73,296	-	122,580,863	83,102,002



Local Municipality • Ammaepata wa seLhohle • Placatieke Munisipaliteit

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2.1.4. Allocations and grants received

The total grants received to date amounted to **R472.2 million**.

Description R'000	Budget 2023/24	November 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	2 385	3 709	(1 590)
Local Government Financial Management Grant	3 100	–	3 100	–
Total Operating Transfers and Grants	810 030	2 385	340 821	(469 209)
<u>Capital Transfers and Grants</u>				
Municipal Infrastructure Grant	195 742	–	103 155	(92 587)
Water Services Infrastructure Grant	38 317	16 000	28 317	(10 000)
Total Capital Transfers and Grants	234 059	16 000	131 472	(102 587)
TOTAL RECEIPTS OF TRANSFERS & GRANTS	1 044 089	18 385	472 293	(571 796)



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2.1.5. Councillors and Board Member Allowances and Employee Benefits

The total employee costs in November for the Parent municipality including councillors amounted to **R51.9 million**.

FS194 Maluti-a-Phofung - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November

S194 Maluti-a-Phorung - Supporting Table SC6 Monthly Budget Statement - Councillor and Staff Benefits - Also November										
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		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		27 018	27 846	27 846	1 694	9 427	11 602	(2 176)	-19%	27 846
Pension and UIF Contributions		146	140	140	10	61	58	2	4%	140
Medical Aid Contributions		52	55	55	4	22	23	(2)	-7%	55
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		2 809	3 101	3 101	327	1 265	1 292	(27)	-2%	3 101
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1 760	1 944	1 944	134	1 011	810	201	25%	1 944
Sub Total - Councillors		31 785	33 085	33 085	2 169	11 785	13 786	(2 000)	-15%	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	575	2 986	4 022	(1 036)	-26%	9 653
Pension and UIF Contributions		335	570	570	21	105	237	(132)	-56%	570
Medical Aid Contributions		85	163	163	5	26	68	(41)	-61%	163
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		813	1 546	1 546	85	410	644	(235)	-36%	1 546
Cellphone Allowance		91	176	176	9	45	73	(28)	-39%	176
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		7 239	12 108	12 108	695	3 572	5 045	(1 473)	-29%	12 108
% increase	4		67,3%	67,3%						67,3%
Other Municipal Staff										
Basic Salaries and Wages		361 745	334 883	334 883	27 617	137 908	139 535	(1 627)	-1%	334 883
Pension and UIF Contributions		54 596	58 635	58 635	4 698	23 978	24 431	(454)	-2%	58 635
Medical Aid Contributions		24 259	24 850	24 850	2 209	11 128	10 354	774	7%	24 850
Overtime		71 016	70 445	70 445	5 032	25 997	29 352	(3 355)	-11%	70 445
Performance Bonus		24 025	29 856	29 856	7 227	14 006	12 440	1 567	13%	29 856
Motor Vehicle Allowance		13 266	14 579	14 579	1 110	5 685	6 075	(389)	-6%	14 579
Cellphone Allowance		1 085	1 216	1 216	87	445	507	(62)	-12%	1 216
Housing Allowances		1 502	1 524	1 524	136	672	635	37	6%	1 524
Other benefits and allowances		3 371	4 032	4 032	161	1 243	1 680	(437)	-26%	4 032
Payments in lieu of leave		(9 525)	1 960	1 960	133	2 851	817	2 034	249%	1 960
Long service awards		4 931	6 747	6 747	575	2 448	2 811	(363)	-13%	6 747
Post-retirement benefit obligations		(470)	-	-	(61)	(267)	-	(267)	#DIV/0!	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	100	100	-	-	42	(42)	-100%	100
Acting and post related allowance		4 689	6 280	6 280	196	1 754	2 617	(862)	-33%	6 280
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		554 489	555 107	555 107	49 117	227 848	231 295	(3 447)	-1%	555 107
% increase	4		0,1%	0,1%						0,1%
Total Parent Municipality		593 513	600 300	600 300	51 982	243 205	250 125	(6 920)	-3%	600 300



Local Municipality • Amavendaba wa setshaba • Phofung Municipality

Budget statement report for the month ending 30 November 2023 – MFMA s71

- The November total employee costs for the Entity amounted to **R47 million**.
- The November **consolidated** total employee costs amounted to **R98.6 million** (including councillors) and the year to date amounted to **R325.7 million**.
- The Entity bill is too high due to incorrect journal transactions that will be corrected in the following month.

FS194 Maluti-a-Phofung - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November

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	6 477	(6 391)	-99%	15 544
Pension and UIF Contributions		429	3 649	3 649	192	302	1 520	(1 219)	-80%	3 649
Medical Aid Contributions		–	834	834	–	–	347	(347)	-100%	834
Overtime		–	1 004	1 004	–	–	418	(418)	-100%	1 004
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		–	3 474	3 474	–	–	1 448	(1 448)	-100%	3 474
Cellphone Allowance		–	–	–	–	–	–	–	–	–
Housing Allowances		–	704	704	–	–	293	(293)	-100%	704
Other benefits and allowances		2	1 610	1 610	1	2	671	(669)	-100%	1 610
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	119	119	–	–	50	(50)	-100%	119
Post-retirement benefit obligations	2	–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		–	220	220	–	–	92	–	–	220
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Entities		431	27 158	27 158	194	390	11 316	(10 926)	-97%	27 158
% increase	4		6199,3%	6199,3%						6199,3%
Other Staff of Entities										
Basic Salaries and Wages		74 996	75 524	75 524	22 423	39 281	31 468	7 813	25%	75 524
Pension and UIF Contributions		12 035	16 171	16 171	3 651	6 382	6 738	(356)	-5%	16 171
Medical Aid Contributions		8 429	7 231	7 231	2 612	4 575	3 013	1 563	52%	7 231
Overtime		22 426	12 338	12 338	5 452	9 364	5 141	4 223	82%	12 338
Performance Bonus		5 536	12 446	12 446	1 632	3 213	5 186	(1 973)	-38%	12 446
Motor Vehicle Allowance		13 386	11 265	11 265	4 109	7 155	4 694	2 461	52%	11 265
Cellphone Allowance		–	–	–	–	–	–	–	–	–
Housing Allowances		2 156	3 218	3 218	651	1 139	1 341	(202)	-15%	3 218
Other benefits and allowances		11 542	7 924	7 924	3 431	6 045	3 302	2 743	83%	7 924
Payments in lieu of leave		1 276	–	–	4	33	–	33	#DIV/0!	–
Long service awards		461	1 095	1 095	33	67	456	(389)	-85%	1 095
Post-retirement benefit obligations		783	445	445	–	–	185	(185)	-100%	445
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		12 539	1 408	1 408	2 811	4 885	587	–	–	1 408
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Other Staff of Entities		165 567	149 064	149 064	46 811	82 138	62 110	20 028	32%	149 064
% increase	4		-10,0%	-10,0%						-10,0%
Total Municipal Entities		165 998	176 222	176 222	47 004	82 528	73 426	9 102	12%	176 222
TOTAL SALARY, ALLOWANCES & BENEFITS		759 510	776 522	776 522	98 986	325 733	323 551	2 182	1%	776 522
% increase	4		2,2%	2,2%						2,2%
TOTAL MANAGERS AND STAFF		727 726	743 437	743 437	96 817	313 948	309 765	4 182	1%	743 437



Local Municipality • Ammasepala wa sechase • Phoshele Municipality

Budget statement report for the month ending 30 November 2023 – MFMA s71

2.2. PARENT MUNICIPALITY FINANCIAL PERFORMANCE

The total revenue for the parent municipality amounted to **R36.1 million**.

The total expenditure amounted to **R128.8 million**.

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

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue										
Exchange Revenue										
Service charges - Electricity		321 785	508 227	508 227	12 257	144 889	211 761	(66 872)	-32%	508 227
Service charges - Water		89 226	118 471	118 471	6 433	40 314	49 363	(9 049)	-18%	118 471
Service charges - Waste Water Management		41 923	48 724	48 724	3 584	18 352	20 302	(1 950)	-10%	48 724
Service charges - Waste management		41 737	48 518	48 518	3 694	18 959	20 216	(1 257)	-6%	48 518
Sale of Goods and Rendering of Services		2 032	5 798	5 798	243	1 080	2 416	(1 335)	-55%	5 798
Agency services										
Interest										
Interest earned from Receivables		(0)	13 798	13 798	—	3 056	5 749	(2 693)	-47%	13 798
Interest earned from Current and Non Current Assets		4 405	4 500	4 500	56	1 150	1 875			4 500
Dividends										
Rent on Land		—	—	—	—	—	—			—
Rental from Fixed Assets		1 131	2 504	2 504	192	520	1 043	(524)	-50%	2 504
Licence and permits										
Operational Revenue		8 389	2 889	2 889	433	635	1 204	(569)	-47%	2 889
Non-Exchange Revenue										
Property rates		111 776	128 537	128 537	9 190	40 214	53 557			128 537
Surcharges and Taxes										
Fines, penalties and forfeits		688	1 500	1 500	35	152	625	(473)	-76%	1 500
Licences or permits										
Transfer and subsidies - Operational		752 500	810 030	810 030	—	344 710	337 512			810 030
Interest		—	12 163	12 163	—	1 266	5 068			12 163
Fuel Levy										
Operational Revenue		—	—	—	—	—	—			—
Gains on disposal of Assets		—	—	—	—	—	—			—
Other Gains		3	4	4	—	—	2			4
Discontinued Operations										
Total Revenue (excluding capital transfers and contribution)		1 375 594	1 705 663	1 705 663	36 117	615 296	710 693	(95 397)	-13%	1 705 663
Expenditure By Type										
Employee related costs		561 728	567 215	567 215	49 813	231 420	236 340	(4 920)	-2%	567 215
Remuneration of councillors		31 785	33 085	33 085	2 169	11 785	13 786	(2 000)	-15%	33 085
Bulk purchases - electricity		758 138	565 900	565 900	60 632	413 386	235 792	177 595	75%	565 900
Inventory consumed		28 676	39 455	39 455	1 143	5 032	16 440	(11 407)	-69%	39 455
Debt impairment		—	60 000	60 000	—	—	25 000	(25 000)	-100%	60 000
Depreciation and amortisation		292 746	151 101	151 101	—	—	62 959	(62 959)	-100%	151 101
Interest		382 456	15 000	15 000	882	954	6 250	(5 296)	-85%	15 000
Contracted services		84 555	181 541	181 541	10 152	42 581	75 642	(33 061)	-44%	181 541
Transfers and subsidies		111 153	187 200	187 200	—	56 189	78 000	(21 811)	-28%	187 200
Irrecoverable debts written off		13 377	17 000	17 000	883	1 663	7 083	(5 421)	-77%	17 000
Operational costs		81 860	120 692	120 692	3 138	20 059	50 288	(30 229)	-60%	120 692
Losses on disposal of Assets		—	—	—	—	—	—			—
Other Losses		4	7	7	—	—	3			7
Total Expenditure		2 346 478	1 938 197	1 938 197	128 811	783 069	807 582	(24 513)	-3%	1 938 197
Surplus/(Deficit)		(970 884)	(232 534)	(232 534)	(92 694)	(167 774)	(96 889)	(70 884)	73%	(232 534)
Transfers and subsidies - capital (monetary allocations)		273 230	234 059	234 059	—	36 709	97 525	(60 816)	-62%	234 059
Transfers and subsidies - capital (in-kind)										
Surplus/(Deficit) after capital transfers & contributions		(697 654)	1 525	1 525	(92 694)	(131 065)	635	(131 700)	-20732%	1 525
Income Tax										
Surplus/(Deficit) after income tax		(697 654)	1 525	1 525	(92 694)	(131 065)	635	(131 700)	-20732%	1 525



Local Municipality • Inkqinipala wa sekele • Rasaleke Municipality

Budget statement report for the month ending 30 November 2023 – MFMA s71

2.3. MUNICIPAL ENTITY FINANCIAL PERFORMANCE

The total revenue of the Entity amounted to negative **R14.2 million**. 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 **R51.8 million** and the year to date amounted to **R95.9 million**, the bill is too high and will be correct in the following month. The financial system provider has been made aware of the incorrect financial years.

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

Description	Ref	2021/22	Current Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue	1									
Exchange Revenue								-		
Service charges - Electricity								-		
Service charges - Water								-		
Service charges - Waste Water Management								-		
Service charges - Waste Management								-		
Sale of Goods and Rendering of Services		(28)	120	120	(14 261)	(14 254)	50	(14 304)	-28609,0%	120
Agency services								-		
Interest								-		
Interest earned from Receivables								-		
Interest earned from Current and Non Current Assets		-	120	120	5	30	50	(20)	-40,6%	120
Dividends								-		
Rent on Land								-		
Rental from Fixed Assets								-		
Licence and permits								-		
Operational Revenue								-		
Non-Exchange Revenue								-		
Property rates								-		
Surcharges and Taxes								-		
Fines, penalties and forfeits								-		
Licences or permits								-		
Transfer and subsidies - Operational		13 433	-	-	0	490	-	490	#DIV/0!	-
Interest								-		
Fuel Levy								-		
Operational Revenue								-		
Gains on disposal of Assets		-	-	-	-	-	-	-		-
Other Gains								-		
Discontinued Operations								-		
Total Revenue (excluding capital transfers and contributions)		13 406	240	240	(14 256)	(13 734)	100	(13 834)	-13834,4%	240
Expenditure By Type										
Employee related costs		165 998	176 222	176 222	47 004	82 528	73 426	9 102	12,4%	176 222
Remuneration of board members		-	-	-	-	-	-	-		-
Bulk purchases - electricity		-	-	-	-	-	-	-		-
Inventory consumed		(708)	-	-	-	-	7 787	(7 787)	-100,0%	18 689
Debt impairment		-	-	-	-	-	-	-		-
Depreciation and asset impairment		-	2 815	2 815	-	-	1 173	(1 173)	-100,0%	2 815
Interest		-	144	144	-	-	60	(60)	-100,0%	144
Contracted services		3 414	29 040	29 040	599	1 858	12 100	(10 242)	-84,6%	29 040
Transfers and subsidies		-	-	-	-	-	-	-		-
Irrecoverable debts written off		-	-	-	-	-	-	-		-
Operational costs		12 848	24 608	24 608	4 248	11 518	10 253	1 265	12,3%	24 608
Losses on disposal of Assets		-	-	-	-	-	-	-		-
Other Losses		-	9	9	-	-	4	(4)	-100,0%	9
Total Expenditure	3	181 551	232 837	232 837	51 852	95 904	104 802	(8 898)	-8,5%	251 526
Surplus/(Deficit)		(168 145)	(232 597)	(232 597)	(66 107)	(109 638)	(104 702)	(4 936)	4,7%	(251 286)
Transfers and subsidies - capital (monetary allocations)								-		
Transfers and subsidies - capital (in-kind)								-		
Surplus/(Deficit) before taxation		(168 145)	(232 597)	(232 597)	(66 107)	(109 638)	(104 702)	(4 936)	4,7%	(251 286)
Income Tax								-		
Surplus/(Deficit) for the year		(168 145)	(232 597)	(232 597)	(66 107)	(109 638)	(104 702)	(4 936)		(251 286)



Lefatle A Pholelo • Mmasepala wa sefahle • Mmasepala Municipality

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

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 integration	Revenue Management Unit	Nov-23	Tuesday, December 5, 2023	Tuesday, December 12, 2023
Expenditure capturing	Expenditure Management Unit	Nov-23	Tuesday, December 5, 2023	Tuesday, December 12, 2023
Monthly salary interface (including pensioners medical aid)	Payroll Management Unit	Nov-23	Tuesday, December 5, 2023	Tuesday, December 12, 2023
Prepaid electricity collection - GL capture	Financial Accounting Unit	Nov-23	Tuesday, December 5, 2023	Friday, December 1, 2023
Pre-paid FBE transactions journalised	Revenue Management Unit	Nov-23	Tuesday, December 5, 2023	Tuesday, December 5, 2023
LPU's transactions journal	Revenue Management Unit	Nov-23	Tuesday, December 5, 2023	Tuesday, December 5, 2023
MAP monthly Journals	Financial Accounting Unit	Nov-23	Tuesday, December 5, 2023	Thursday, December 14, 2023
MAP Water transactions (Journal)	MAP Water	Nov-23	Thursday, December 7, 2023	Thursday, December 14, 2023
MAPW journal upload	Financial Accounting Unit	Nov-23	Thursday, December 7, 2023	Thursday, December 14, 2023
Supporting Reports (5 working days after the end of each month)				
Monthly Investments register	Financial Accounting Unit	Nov-23	Thursday, December 7, 2023	Friday, December 1, 2023
FMG report audit & FMCMM information	Financial Accounting	Nov-23	Thursday, December 7, 2023	Wednesday, December 6, 2023
FMG report audit information	Internal Audit Unit	Nov-23	Thursday, December 7, 2023	Monday, December 4, 2023
Outstanding 3rd parties report	Payroll Unit	Nov-23	Thursday, December 7, 2023	Wednesday, December 13, 2023
List of items with insufficient budget (unauthorised report)	Expenditure Management Unit	Nov-23	Thursday, December 7, 2023	Tuesday, December 12, 2023
Sterkfontein and Special master payments	Expenditure Management Unit	Nov-23	Thursday, December 7, 2023	Friday, December 8, 2023
MAP Water debt (municipal services)	Revenue Management Unit	Nov-23	Thursday, December 7, 2023	Monday, December 11, 2023
Monthly Bank and Cash flow report	Financial Accounting Unit	Nov-23	Thursday, December 7, 2023	Friday, December 1, 2023
Monthly Creditors age analysis and AC (data strings)	Expenditure Management Unit	Nov-23	Thursday, December 7, 2023	Tuesday, December 12, 2023
Monthly Billing vs collection	Revenue Management Unit	Nov-23	Thursday, December 7, 2023	Wednesday, December 20, 2023
Monthly Debtors age analysis - DB (data strings)	Revenue Management Unit	Nov-23	Thursday, December 7, 2023	Monday, December 11, 2023
Monthly Contract register	SCM Unit	Nov-23	Thursday, December 7, 2023	Tuesday, December 12, 2023
Eskom bulk invoice	Expenditure Management Unit	Nov-23	Thursday, December 7, 2023	Tuesday, December 12, 2023
Monthly BP135	Revenue Management Unit	Nov-23	Thursday, December 7, 2023	Tuesday, December 12, 2023
Monthly Debt Return	Revenue Management Unit	Nov-23	Thursday, December 7, 2023	Wednesday, December 13, 2023
Revenue Report	Revenue Management Unit	Nov-23	Thursday, December 7, 2023	Thursday, December 7, 2023
Revenue (1st Quarter) Report	Revenue Management Unit	1st Quarter	Thursday, December 7, 2023	Friday, December 8, 2023
MFMA s87 report October	MAP Water	Oct-23	Thursday, November 9, 2023	
MFMA s87 report (1st Quarter)	MAP Water	1st Quarter	Thursday, November 9, 2023	
MFMA s87 report November	MAP Water	Nov-23	Monday, December 11, 2023	



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2.4. MUNICIPAL MANAGER'S QUALITY CERTIFICATION

I Acting Municipal Manager of Maluti - A - Phofung Municipality, hereby certify that -

(mark as appropriate)

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

for the month of **November 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: 03/01/2023