



Local Municipality • Mmasepala wa seLehale • Plaaslike Munisipaliteit

MONTHLY BUDGET STATEMENT - MFMA s71 FOR THE MONTH ENDING 31 JANUARY 2024

1. PURPOSE

The purpose of this report is to provide a budget statement of the Municipality for the month ending **31 January 2024**.

2. BUSINESS PLAN

IDP and Budget Process Plan

3. STRATEGIC OBJECTIVE

To ensure compliance to statutory reporting deadlines.

4. DELEGATED AUTHORITY

Delegated powers vest with the Executive Mayor.

5. ANNEXURES

- A- Consolidated Schedule C report
- B- Parent Municipality Schedule C report
- C- Maluti Water Schedule F report

6. POLICY

Budget related policies

7. LEGAL REQUIREMENTS

In terms of section 71 of MFMA No 56 of 2003 which reads as follows:

- 1) The accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month:
 - a) Actual revenue, per revenue source;
 - b) actual borrowings;
 - c) actual expenditure, per vote;
 - d) actual capital expenditure, per vote;
 - e) the amount of any allocations received;
 - f) actual expenditure on those allocations, excluding expenditure on—
 - i) its share of the local government equitable share; and
 - ii) allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and



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- g) when necessary, an explanation of
- any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;
 - any material variances from the service delivery and budget implementation plan; and
 - 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 January report is the **14th February 2024**.
- The month of January was closed on the **15th February 2024** due to the following:
 - The Revenue unit experienced system challenges during the integration of the final billing. The system challenge also affected the Financial Accounting unit causing a delay in capturing the MAP Water Journal for the current month. .
 - The Budget Unit also experienced system challenges when running gs350 report that is used to populate the regulated C- Schedules and that led to the report being emailed to BCX on the **19th February 2024**. The municipality still does not have TRU which enables the Budget office to populate the Schedules.
 - The data strings for the month of January were uploaded on the **15th February 2024**.

9. FINANCIAL IMPLICATIONS

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

- The total actual operational revenue for the month amounted to **R75.3 million** and the year to date intercompany transactions (for the Entity) amounted to **R48.4 million** as indicated as - share of associate.
- The total actual operational expenditure for the month amounted to **R151.6 million**.
- The total actual capital expenditure for the month amounted to **R8.4 million**.
- The total debtor's book amounted to **R2.516 billion** as indicated on **page 21** of the report.
- The creditors balance amounted to **R8.466 billion** as indicated on **page 22** of the report. The largest contributor being the Eskom debt of **R8.3 billion**.



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10. STAFF IMPLICATIONS

The total number of employees by the end of **January 2024**.

- Parent municipal staff including Councillors was **1 233**.
- MAP Water (SOC) Ltd was **271**.

11. COMMENTS FROM OTHER DIRECTORS

The report will be circulated to all directorates.

12. RECOMMENDATION

It is recommended

- That the MFMA section 71 report for the month ending **31 January 2024** 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

2024.02.26
.....
DATE

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

28/2/2024
.....
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 January amounted to **R75.3 million**. The consolidated total expenditure amounted to **R151.6 million**. The total capital expenditure amounted to **R8.4 million**.

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

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	9,831	56,898	74,980	(18,082)	-24%	128,537
Service charges	494,671	723,939	723,939	57,832	338,898	422,298	(83,400)	-20%	723,939
Investment revenue	4,405	–	–	–	–	–	–		–
Transfers and subsidies - Operational	4,405	4,620	4,620	2,858	4,579	2,695	1,884	70%	4,620
Other own revenue	773,743	848,806	848,806	4,826	623,313	495,137	128,176	26%	–
Total Revenue (excluding capital transfers and contributions)	1,389,000	1,705,903	1,705,903	75,346	1,023,688	995,110	28,578	3%	1,705,903
Employee costs	727,726	743,437	743,437	60,324	389,740	433,672	(43,931)		743,437
Remuneration of Councillors	31,785	33,085	33,085	2,388	16,549	19,300	(2,751)		33,085
Depreciation and amortisation	292,746	153,916	153,916	–	–	89,784	(89,784)		153,916
Interest	382,456	15,144	15,144	21	975	8,834	(7,859)		15,144
Inventory consumed and bulk purchases	792,320	624,044	624,044	60,145	536,747	364,026	172,722		624,044
Transfers and subsidies	111,153	187,200	187,200	12,406	87,061	109,200	(22,139)	-20%	187,200
Other expenditure	196,057	432,897	432,897	16,411	99,332	252,523	(153,191)	-61%	432,897
Total Expenditure	2,534,242	2,189,723	2,189,723	151,695	1,130,405	1,277,339	(146,934)	-12%	2,189,723
Surplus/(Deficit)	(1,145,243)	(483,820)	(483,820)	(76,348)	(106,717)	(282,228)	175,512	-62%	(483,820)
Transfers and subsidies - capital (monetary)	273,230	234,059	234,059	–	57,063	136,534	###	-58%	234,059
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	(872,013)	(249,761)	(249,761)	(76,348)	(49,654)	(145,694)	96,040	-66%	(249,761)
Share of surplus/ (deficit) of associate	179,321	263,118	263,118	–	48,406	153,485	(105,079)	-68%	263,118
Surplus/ (Deficit) for the year	(692,692)	13,357	13,357	(76,348)	(1,248)	7,791	(9,039)	-116%	13,357
Capital expenditure & funds sources									
Capital expenditure	(110,658)	280,614	280,614	8,436	71,553	163,692	(92,139)	-56%	280,614
Capital transfers recognised	513,406	224,272	224,272	8,359	63,362	130,825	(67,463)	-52%	224,272
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	(624,064)	56,342	56,342	77	8,191	32,866	(24,675)	-75%	56,342
Total sources of capital funds	(110,658)	280,614	280,614	8,436	71,553	163,692	(92,139)	-56%	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) - M07

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	43 672	232 412	296 465	(64 053)	-22%	508 227
Service charges - Water		89 226	118 471	118 471	6 828	54 546	69 108	(14 562)	-21%	118 471
Service charges - Waste Water Management		41 923	48 724	48 724	3 649	25 595	28 422	(2 828)	-10%	48 724
Service charges - Waste management		41 737	48 518	48 518	3 683	26 345	28 302	(1 957)	-7%	48 518
Sale of Goods and Rendering of Services		2 004	5 918	5 918	159	1 519	3 452	(1 933)	-56%	5 918
Agency services								-		
Interest								-		
Interest earned from Receivables		(0)	13 798	13 798	3 200	6 255	8 049	(1 794)	-22%	13 798
Interest from Current and Non Current Assets		4 405	4 620	4 620	2 858	4 579	2 695			4 620
Dividends								-		
Rent on Land		-	-	-	-	-	-	-		-
Rental from Fixed Assets		1 131	2 504	2 504	93	956	1 461	(505)	-35%	2 504
Licence and permits								-		
Operational Revenue		8 389	2 889	2 889	77	1 867	1 685	182	11%	2 889
Non-Exchange Revenue								-		
Property rates		111 776	128 537	128 537	9 831	56 898	74 980	(18 082)	-24%	128 537
Surcharges and Taxes								-		
Fines, penalties and forfeits		688	1 500	1 500	15	173	875	(702)	-80%	1 500
Licence and permits								-		
Transfers and subsidies - Operational		765 933	810 030	810 030	-	609 992	472 517	137 474	29%	810 030
Interest		-	12 163	12 163	1 283	2 548	7 095	(4 547)	-64%	12 163
Fuel Levy								-		
Operational Revenue		-	-	-	-	-	-	-		-
Gains on disposal of Assets		-	-	-	-	-	-	-		-
Other Gains		3	4	4	-	3	2	1	45%	4
Discontinued Operations								-		
Total Revenue (excluding capital transfers and contributions)		1 389 000	1 705 903	1 705 903	75 346	1 023 688	995 110	28 578	3%	1 705 903
Intercompany/Parent subsidiary transactions		179 321	263 118	263 118	-	48 406	153 485			263 118
Total Revenue (excluding capital transfers and contributions)		1 568 321	1 969 021	1 969 021	75 346	1 072 094	1 148 596	28 578	0	1 969 021

- **Electricity revenue** amounted to **R43.6 million** and the year to date was at **R232.4 million** which is **22%** less than target of **R296.4 million**.
- **Water revenue** amounted to **R6.8 million** and the year to date outcome indicate a total of **R54.5 million**. The flat rate implementation resulted to a monthly bill of **R90.8 thousand** by the end of January.
- **Waste water management revenue** amounted to **R3.6 million** and the year to date outcome was at **25.5 million**.
- **Waste management revenue** amounted to **R3.6 million** with the year to date outcome at **R26.3 million**.
- **Sale of good and services** year to date outcome amounted to **R159 thousand** and the year to date outcome was at **R1.5 million**. Details indicated on page 7.
- **Interest earned receivables (debtors)** – amounted to **R3.2 million** and the year to date amounted to **R6.2 million** by the end of January.
- **Interest from current and non-current assets** amounted to **R2.8 million** and the year to date was **R4.5 million** by the end of January.
- **Rental of facilities** amounted to **R93 thousands** and the year to date amounted to **R956 thousand**.
- **Operational revenue** – amounted to **R77 thousands**. Details indicated on page 7.



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- **Property rates** amounted to **R9.8 million** and the year to date was at **R56.8 million** which was **24%** less than the target of **R74.9 million**.
- **Fines year to date** amounted to **R173 thousands**.
- **Transfers and subsidies** total year to date amounts to **R609.9 million**. The EPWP amount recognised was more R7 million more than the allocation and a journal will be done to allocate funds to own source.
- **Interest (property rates)** – amounted to **R1.2 million** and the year to date was at **R2.5 million** by the end of January.
- **Intercompany transactions** recorded to date amounted to **R48.4 million** by the end of January.
- The **variances** on all revenue items means revenue projections should be adjusted downwards as outcomes are less than the targeted outcomes.

SALES OF GOODS AND RENDERING OF SERVICES & OPERATIONAL REVENUE BREAKDOWN

DESCRIPTION R'000	BUDGET 2023/2024	JANUARY ACTUAL	YTD ACTUAL
SALES OF GOODS AND RENDERING OF SERVICES			
ADVERTISEMENTS	(318)	(3)	(60)
CEMETERY & BURIAL	(1 491)	(113)	(795)
ESCORT FEES	(41)	(2)	(13)
ENTRANCE FEES	(300)	(6)	(19)
FIRE SERVICES	(57)	–	–
CALL OUT FEES	(8)	(0)	(0)
SUNDRY INCOME	(360)	(3)	(183)
HOUSING/BOARDING SERVICES: PRIVATE	(636)	–	–
MANAGEMENT FEES	(38)	(4)	(22)
PARKING FEES	(19)	(2)	(11)
PHOTOCOPIES & FAXES	(1)	–	–
PLAN & DEV: APPLICAT FEES FOR LAND USAGE	(32)	–	(1)
PLAN & DEV: BUILDING PLAN APPROVAL	(159)	(5)	(289)
PLAN & DEV: BUILDING PLAN CLAUSE LEVY	(3)	–	–
PLAN & DEV: CLEARANCE CERTIFICATES	(19)	(12)	(42)
PLAN & DEV: ENCROACHMENT FEES	(11)	–	(1)
CONTAINERS 12MONTHS	(5)	–	–
IDENTIFICATION OF PEGS	(3)	–	(4)
SPECIAL CONSENT APPLICATION	(16)	–	(1)
SUB DIVISION APPLICATION	(16)	–	(1)
PLAN & DEV: TOWN PLANNING & SERVITUDES	(1)	–	(0)
SALE OF: AGRIC PROD - ASSET < CAP THRESH	(2 000)	–	–
SALE OF: PUBLICATION - MAPS	(11)	–	–
SALE OF: PUBLICATION - PRINTS	(2)	–	–
SALE OF: PUBLICATION - TENDER DOCUMENTS	(330)	(4)	(48)
SALE OF: VALUATION ROLLS	(43)	(5)	(25)
SUB TOTAL : SALES & RENDERING OF SERV	(5 918)	(159)	(1 519)
OPERATIONAL REVENUE			
STAFF RECOVERIES	(418)	(7)	(102)
REQ INFO - MUNICIPAL INFOR & STATISTICS	(200)	(3)	(17)
SALE OF PROPERTY	(1 590)	(67)	(214)
SKILLS DEVELOPMENT LEVY REFUND	(681)	(0)	(1 535)
SUB TOTAL : OPERATIONAL REVENUE	(2 889)	(77)	(1 867)



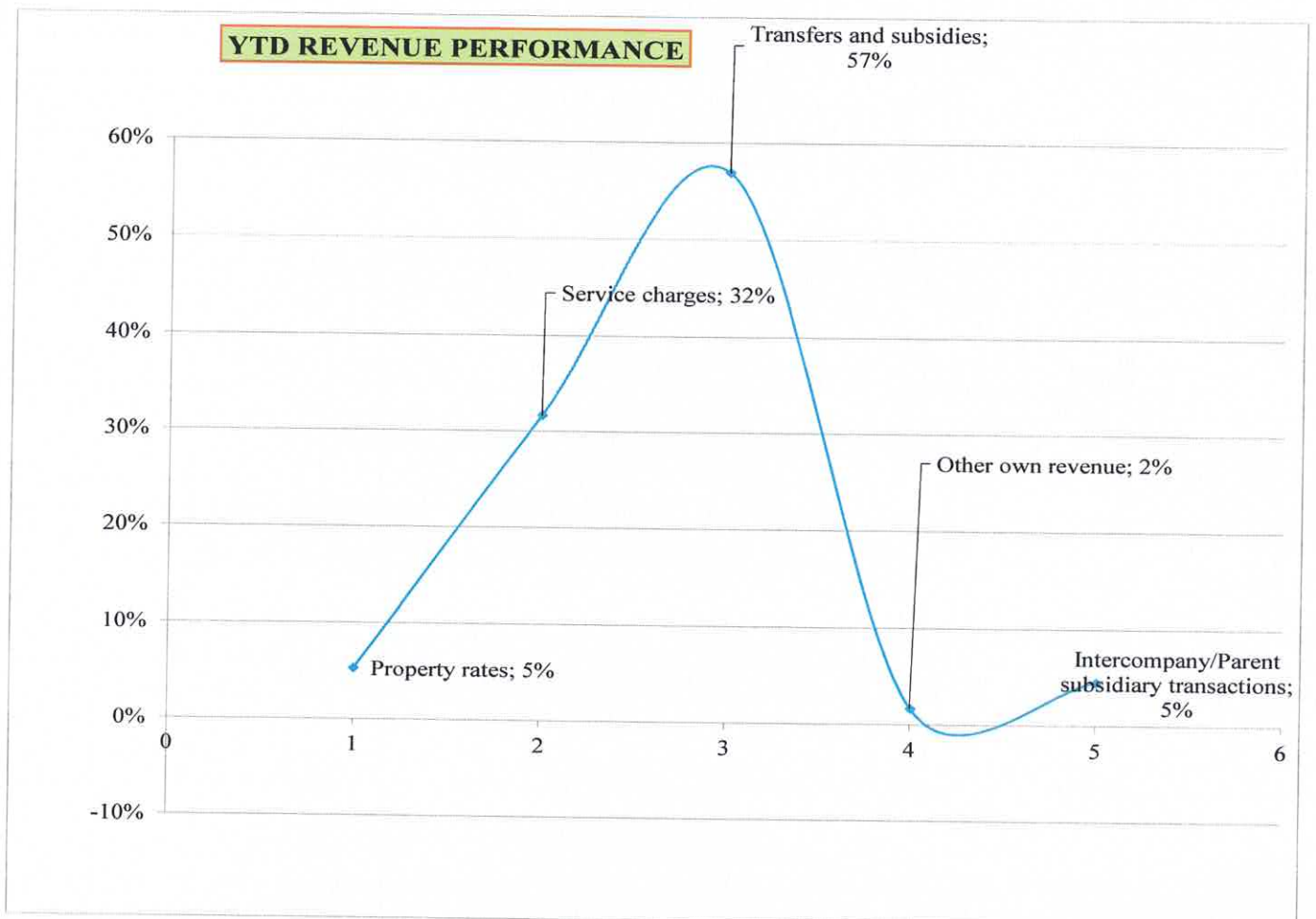
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The chart below indicates the percentage contribution of revenue sources to the total year to date revenue

It can be seen from the table below that **57%** 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 the January 2024.

Description R'000	Year to date performance	%
Property rates	56 898	5%
Service charges	338 898	32%
Transfers and subsidies	609 992	57%
Other own revenue	17 900	2%
Intercompany/Parent subsidiary transactions	48 406	5%
Total Revenue	1 072 094	100%





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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 exp

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	60 324	389 740	433 672	(43 931)	-10%	743 437
Remuneration of councillors		31 785	33 085	33 085	2 388	16 549	19 300	(2 751)	-14%	33 085
Bulk purchases - electricity		758 138	565 900	565 900	55 506	523 813	330 108	193 704		565 900
Inventory consumed		34 181	58 144	58 144	4 639	12 935	33 917	(20 983)		58 144
Debt impairment		–	60 000	60 000	–	–	35 000	(35 000)	-100%	60 000
Depreciation and amortisation		292 746	153 916	153 916	–	–	89 784	(89 784)	-100%	153 916
Interest		382 456	15 144	15 144	21	975	8 834	(7 859)	-89%	15 144
Contracted services		87 968	210 581	210 581	7 823	58 378	122 839	(64 461)	-52%	210 581
Transfers and subsidies		111 153	187 200	187 200	12 406	87 061	109 200	(22 139)	-20%	187 200
Irrecoverable debts written off		13 377	17 000	17 000	1 477	3 739	9 917	(6 178)		17 000
Operational costs		94 708	145 300	145 300	7 111	37 213	84 758	(47 546)	-56%	145 300
Losses on Disposal of Assets		–	–	–	–	–	–	–		–
Other Losses		4	16	16	–	2	9	(7)		16
Total Expenditure		2 534 242	2 189 723	2 189 723	151 695	1 130 405	1 277 339	(146 934)	-12%	2 189 723

- **Employee related costs** outcome for the month of January amounted **R60.3 million**. This includes **R5.3 million** for overtime. The year to date amounted to **R389.7 million**.
- **Remuneration of councillors'** outcome for January amounted to **R2.3 million** and the year to date outcome was **R16.5 million**.
- **Bulk purchases - Electricity** amounted to **R55.5 million** and the year to date outcome was at **R523.8 million**.
- **Inventory consumed** amounted to **R4.6 million** and year to date outcome was at **R12.9 million**.
- **Debt impairment** there was no movement by the end of January.
- **Depreciation and amortisation** there was no movement by the end of January.
- **Interest** amounted to **R975 thousand** by the end of January. The year to date total interest charged for the bulk electricity amounts to **R210.6 million** could not be captured due to insufficient budget.
- **Contracted services** amounted to **R7.8 million** and year to date outcome was at **R58.3 million**. Details indicated on page 11-12.
- **Transfers and subsidies** year to date outcome was at **R87 million**.
- **Irrecoverable debts written off** year to date amounted to date **3.7 million**.
- **Operational costs** year to date was at **R37.2 million**. This category includes amongst others; protective clothing, water and sewerage levies to the entity, advertisements, audit fees).



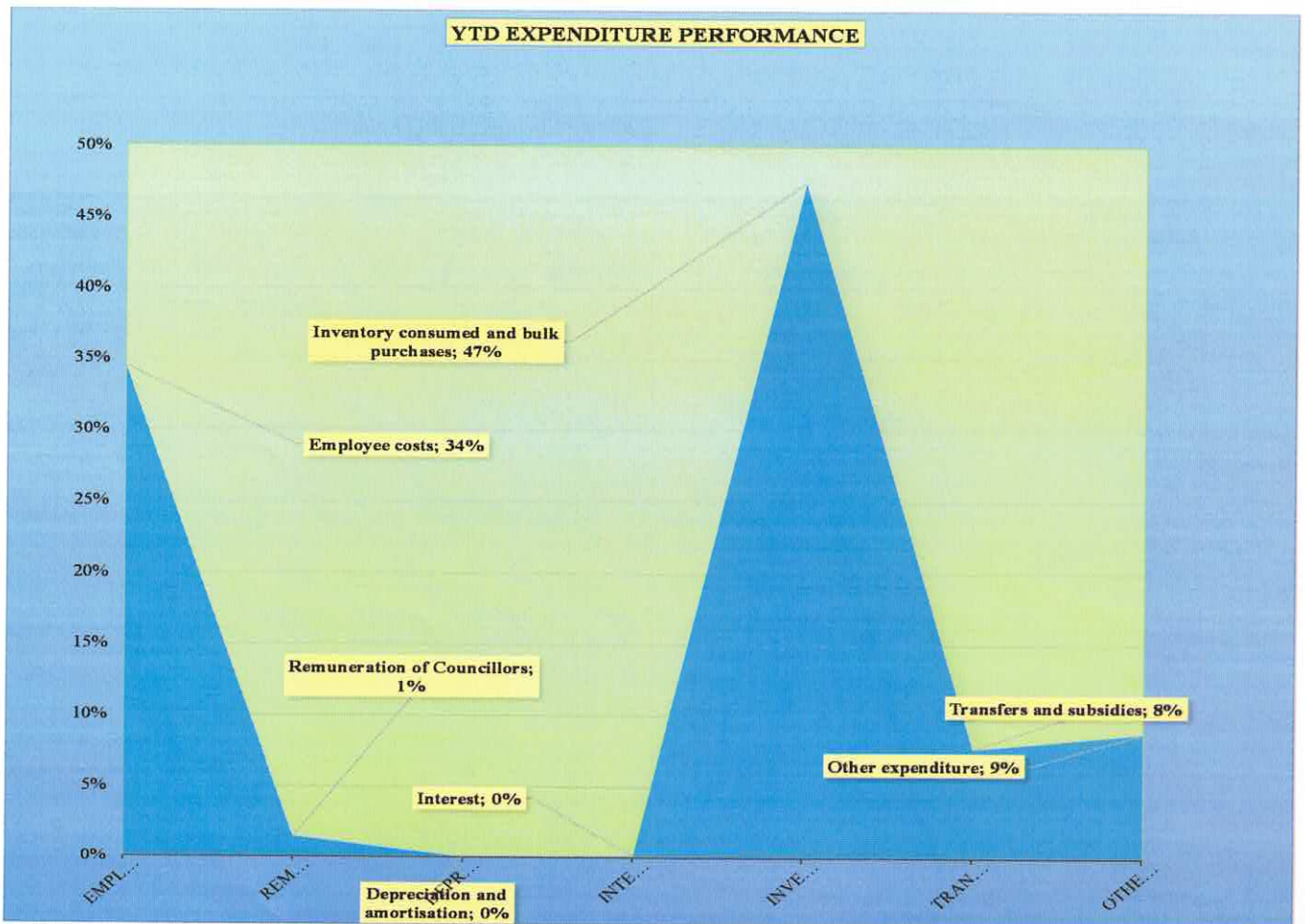
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The chart below indicates the percentage contribution of expenditure types to the total year to date expenditure

The chart shows that to date 47% of the total year to date expenditure was from inventory consumed and bulk purchases. The year to date employee costs are at 34% of the total expenditure.

Description R'000	Year to date performance	%
Employee costs	389 740	34%
Remuneration of Councillors	16 549	1%
Depreciation and amortisation	—	0%
Interest	975	0%
Inventory consumed and bulk purchases	536 747	47%
Transfers and subsidies	87 061	8%
Other expenditure	99 332	9%
Total Expenditure	1 130 405	100%





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CONTRACTED SERVICES BREAKDOWN

DESCRIPTION R'000	BUDGET 2023/2024	JANUARY ACTUAL	YTD ACTUAL
OUTSOURCE SERVICES			
OS: BURIAL SERVICES	600	20	102
OS: B&A COMMUNICATIONS	23	—	—
OS: B&A HUMAN RESOURCES	710	—	—
OS: B&A OCCUPATIONAL HEALTH & SAFETY	250	29	67
OS: B&A PROJECT MANAGEMENT	11,499	908	4,045
OS: B&A RESEARCH & ADVISORY	11,949	—	5,709
OS: CLEARING & GRASS CUTTING SERVICES	50	—	—
R & M - GROUNDS & OPEN SPACES	180	—	—
OS: FIRE SERVICES	214	—	—
OS: PROFESSIONAL STAFF	200	—	—
OS: PRINTING SERVICES	1,000	—	—
OS: SECURITY SERVICES	22,494	2,100	9,519
OS: TRAFFIC FINES MANAGEMENT	1,000	—	133
SUB TOTAL : OUTSOURCE SERVICES	50,169	3,056	19,575
CONSULTANTS AND PROFESSIONAL SERVICES			
C&PS: B&A ACCOUNTANTS & AUDITORS	150	—	—
C&PS: B&A AIR POLLUTION	300	—	—
C&PS: B&A AUDIT COMMITTEE	833	35	226
C&PS: B&A BUSINESS & FIN MANAGEMENT	9,964	—	417
INDIGENT REGISTER	2,140	—	75
READING OF METERS	2,818	81	422
SERVICE CONTRACTS	1,166	—	—
VAT REVIEW	5,000	—	—
C&PS: B&A HUMAN RESOURCES	5,000	—	—
C&PS: B&A ORGANISATIONAL	120	10	120
C&PS: B&A PROJECT MANAGEMENT	10,322	709	4,965
C&PS: B&A VALUER & ASSESSORS	2,605	—	—
C&PS: I&P TOWN PLANNER	3,000	—	270
C&PS: LAB SERV WATER	754	—	—
C&PS: LEGAL COST ADVICE & LITIGATION	10,715	593	9,907
SUB TOTAL : CONSULTANT AND PROF SERVICES	54,887	1,428	16,402



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CONTRACTED SERVICES BREAKDOWN

DESCRIPTION R'000	BUDGET 2023/2024	JANUARY ACTUAL	YTD ACTUAL
CONTRACTORS			
CONTR: AUDIO-VISUAL SERVICES	220	—	—
CONTR: CATERING SERVICES	1 230	22	173
CONTR: ELECTRICAL	1 000	—	—
R & M - NETWORK RETICULATION	15 000	62	4 044
R & M - SUBSTATIONS	15 000	919	10 258
R & M - TRANSFORMERS	5 000	1 919	2 054
R & M - STREET LIGHTS	5 000	—	—
R & M - TRAFFIC LIGHTS	3 000	—	—
CONTR: EMPLOYEE WELLNESS	550	—	66
CONTR: MAINT OF BUILDINGS & FACILITIES	300	—	—
R & M - BUILDINGS	5 000	47	127
CONTR: MAINTENANCE OF EQUIPMENT	1 635	—	—
R & M - COMPUTER EQUIPMENT	2 128	—	—
R & M - MOTORS & PUMPS	200	—	—
CONTR: MAINTENANCE OF LANDFILLSITE	9 675	—	—
R & M - BUILD & GROUND PUMP STATIONS	418	0	20
R & M - BUILD & GROUND RESERVOIRS	335	—	—
R & M - BUILD & GROUNDS FIKA PATSO WTW	19	—	—
R & M - BUILD & GROUNDS MAKWANE WTW	38	—	—
R & M - BUILDING & GR STERKFORTEIN WTW	19	—	—
R & M - BUILDING & GROUNDS WILGE WTW	624	—	—
R & M - FLEET MANAGEMENT	1 060	—	1
R & M - MAINTANANCE OF VIP TOILETS	4 000	—	—
R & M - MOTORS & PUMPS FIKA PATSO WTW	38	—	—
R & M - MOTORS & PUMPS HS & TSIAME WWTW	247	0	53
R & M - MOTORS & PUMPS MAKWANE WTW	95	—	—
R & M - MOTORS & PUMPS PHU ELA KEST WWTW	259	16	16
R & M - MOTORS & PUMPS PUMP STATIONS	842	—	—
R & M - MOTORS & PUMPS RESERVOIRS	77	—	—
R & M - MOTORS & PUMPS STERKFORTEIN WTW	19	—	—
R & M - MOTORS & PUMPS WILGE WTW	145	—	—
R & M - NETW RETICUL QWA QWA	6 187	57	524
R & M - NETWORK RETICULATION HARRYSMITH	2 434	74	197
R & M - QUALITY MONITORING	628	—	—
R & M - RESURFACING OF ROADS	6 000	—	1 216
R & M - SHEQ PLUS SHEQ INCENTIVE	1 908	—	—
R & M - STREETS & STORMWATER	2 000	—	—
R & M - VEHICLE LICENSES	1 006	—	—
R & M - VEHICLES	2 128	142	614
R&M - MOTORS & PUMPS MAKW & MOEDING WWTW	30	—	—
CONTR: MEDICAL SERVICES	600	—	—
CONTR: PREPAID ELECTRICITY VENDORS	8 920	81	3 039
CONTR: TRACING AGENTS & DEBT COLLECTORS	11	—	—
CONTR: TRANSPORTATION CONTRACTOR	500	—	—
SUB TOTAL : CONTRACTORS	105 525	3 339	22 401
SUB TOTAL : CONTRACTED SERVICES	210 581	7 823	58 378



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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) - M07 January

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	14 150	663 355	547 254	116 102	21%	938 149
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		870 972	938 149	938 149	14 150	663 355	547 254	116 102	21%	938 149
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		22 319	45 270	45 270	301	6 000	26 407	(20 407)	-77%	45 270
Community and social services		18 915	21 406	21 406	180	3 983	12 487	(8 504)	-68%	21 406
Sport and recreation		2 153	19 656	19 656	32	1 423	11 466	(10 043)	-88%	19 656
Public safety		935	1 982	1 982	22	381	1 156	(775)	-67%	1 982
Housing		316	2 226	2 226	67	214	1 299	(1 084)	-84%	2 226
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		25 846	25 127	25 127	8	6 274	14 657	(8 384)	-57%	25 127
Planning and development		235	574	574	8	358	335	24	7%	574
Road transport		25 611	24 554	24 554	-	5 915	14 323	(8 408)	-59%	24 554
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		729 659	931 416	931 416	60 888	404 632	543 326	(138 695)	-26%	931 416
Energy sources		354 350	516 193	516 193	44 323	233 716	301 113	(67 397)	-22%	516 193
Water management		178 236	214 078	214 078	8 166	75 810	124 879	(49 069)	-39%	214 078
Waste water management		149 172	139 542	139 542	4 184	55 234	81 399	(26 165)	-32%	139 542
Waste management		47 902	61 604	61 604	4 215	39 872	35 935	3 936	11%	61 604
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1 648 796	1 939 962	1 939 962	75 346	1 080 261	1 131 645	(51 384)	-5%	1 939 962
Expenditure - Functional										
<i>Governance and administration</i>		874 519	760 394	760 394	40 489	288 595	443 563	(154 969)	-35%	760 394
Executive and council		137 399	135 720	135 720	4 591	36 614	79 170	(42 556)	-54%	135 720
Finance and administration		729 744	616 271	616 271	35 266	247 393	359 492	(112 098)	-31%	616 271
Internal audit		7 375	8 403	8 403	632	4 588	4 902	(314)	-6%	8 403
<i>Community and public safety</i>		142 976	183 961	183 961	11 273	80 033	107 311	(27 278)	-25%	183 961
Community and social services		19 260	26 446	26 446	1 684	11 537	15 427	(3 891)	-25%	26 446
Sport and recreation		45 930	65 440	65 440	3 786	27 334	38 173	(10 839)	-28%	65 440
Public safety		72 697	85 102	85 102	5 443	38 682	49 643	(10 961)	-22%	85 102
Housing		5 088	6 972	6 972	360	2 480	4 067	(1 587)	-39%	6 972
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		58 812	125 743	125 743	4 670	37 151	73 350	(36 199)	-49%	125 743
Planning and development		21 240	33 979	33 979	1 731	13 884	19 821	(5 937)	-30%	33 979
Road transport		37 572	91 764	91 764	2 939	23 267	53 529	(30 262)	-57%	91 764
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		1 456 130	1 115 221	1 115 221	95 000	722 740	650 546	72 194	11%	1 115 221
Energy sources		1 252 201	736 056	736 056	66 172	581 039	429 366	151 673	35%	736 056
Water management		68 048	118 946	118 946	9 992	42 998	69 385	(26 387)	-38%	118 946
Waste water management		64 081	98 390	98 390	9 751	38 432	57 394	(18 962)	-33%	98 390
Waste management		71 801	161 830	161 830	9 085	60 271	94 401	(34 130)	-36%	161 830
<i>Other</i>		1 806	4 404	4 404	263	1 886	2 569	(683)	-27%	4 404
Total Expenditure - Functional	3	2 534 242	2 189 723	2 189 723	151 695	1 130 405	1 277 339	(146 934)	-12%	2 189 723
Surplus/ (Deficit) for the year		(885 446)	(249 761)	(249 761)	(76 348)	(50 144)	(145 694)	95 550	-66%	(249 761)



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1.2.2 Table C3 Consolidated financial performance by municipal vote

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

Vote Description	Ref	2022/23	Budget Year 2023/24							
		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	0	1 535	397	1 137	286,3%	681
Vote 04 - Financial Services		1 062 673	1 200 586	1 200 586	14 150	710 717	700 342	10 375	1,5%	1 200 586
Vote 05 - Municipal Infrastructure		400 844	439 614	439 614	16 565	176 831	256 442	(79 610)	-31,0%	439 614
Vote 06 - Community Services		18 451	20 569	20 569	114	3 624	11 998	(8 375)	-69,8%	20 569
Vote 07 - Public Safety & Transport		935	1 982	1 982	22	381	1 156	(775)	-67,1%	1 982
Vote 08 - Sports, Arts, Parks, Culture		2 153	19 656	19 656	32	1 423	11 466	(10 043)	-87,6%	19 656
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		-	-	-	-	-	-	-	-	-
Vote 10 - Hunan Settlements		856	3 226	3 226	133	573	1 882	(1 309)	-69,6%	3 226
Vote 11 - ldp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		235	574	574	8	358	335	24	7,1%	574
Vote 13 - Electricity Department		354 350	516 193	516 193	44 323	233 716	301 113	(67 397)	-22,4%	516 193
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 841 551	2 203 080	2 203 080	75 346	1 129 157	1 285 130	(155 973)	-12,1%	2 203 080
Expenditure by Vote	1									
Vote 01 - Legislative Authority		112 402	66 974	66 974	3 617	29 191	39 068	(9 878)	-25,3%	66 974
Vote 02 - Office Of The Municipal Manager		21 257	32 333	32 333	1 707	12 325	18 861	(6 536)	-34,7%	32 333
Vote 03 - Corporate Services		95 154	154 816	154 816	7 486	53 549	90 309	(36 760)	-40,7%	154 816
Vote 04 - Financial Services		576 353	392 918	392 918	21 822	154 118	229 202	(75 085)	-32,8%	392 918
Vote 05 - Municipal Infrastructure		111 950	348 134	348 134	16 958	97 273	203 078	(105 805)	-52,1%	348 134
Vote 06 - Community Services		19 491	25 146	25 146	1 805	12 408	14 669	(2 261)	-15,4%	25 146
Vote 07 - Public Safety & Transport		127 050	156 991	156 991	10 942	75 345	91 578	(16 233)	-17,7%	156 991
Vote 08 - Sports, Arts, Parks, Culture		45 930	65 440	65 440	3 786	27 334	38 173	(10 839)	-28,4%	65 440
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		9 790	19 722	19 722	950	6 728	11 505	(4 777)	-41,5%	19 722
Vote 10 - Hunan Settlements		8 400	14 658	14 658	639	4 099	8 550	(4 451)	-52,1%	14 658
Vote 11 - ldp, Pms Department		2 860	3 341	3 341	285	2 296	1 949	346	17,8%	3 341
Vote 12 - Spatial Development, Planning & Traditional Affairs		10 396	15 319	15 319	758	6 746	8 936	(2 190)	-24,5%	15 319
Vote 13 - Electricity Department		1 251 281	734 986	734 986	66 109	580 022	428 742	151 280	35,3%	734 986
Vote 14 - Maluti Water		141 926	158 944	158 944	14 829	68 972	92 718	(23 745)	-25,6%	158 944
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	2 534 242	2 189 723	2 189 723	151 695	1 130 405	1 277 339	(146 934)	-11,5%	2 189 723
Surplus/ (Deficit) for the year	2	(692 692)	13 357	13 357	(76 348)	(1 248)	7 791	(9 039)	-116,0%	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) - M07 January

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	43 672	232 412	296 465	(64 053)	-22%	508 227
Service charges - Water		89 226	118 471	118 471	6 828	54 546	69 108	(14 562)	-21%	118 471
Service charges - Waste Water Management		41 923	48 724	48 724	3 649	25 595	28 422	(2 828)	-10%	48 724
Service charges - Waste management		41 737	48 518	48 518	3 683	26 345	28 302	(1 957)	-7%	48 518
Sale of Goods and Rendering of Services		2 004	5 918	5 918	159	1 519	3 452	(1 933)	-56%	5 918
Agency services								-		
Interest								-		
Interest earned from Receivables		(0)	13 798	13 798	3 200	6 255	8 049	(1 794)	-22%	13 798
Interest from Current and Non Current Assets		4 405	4 620	4 620	2 858	4 579	2 695			4 620
Dividends								-		
Rent on Land		-	-	-	-	-	-	-		-
Rental from Fixed Assets		1 131	2 504	2 504	93	956	1 461	(505)	-35%	2 504
Licence and permits								-		
Operational Revenue		8 389	2 889	2 889	77	1 867	1 685	182	11%	2 889
Non-Exchange Revenue										
Property rates		111 776	128 537	128 537	9 831	56 898	74 980	(18 082)	-24%	128 537
Surcharges and Taxes								-		
Fines, penalties and forfeits		688	1 500	1 500	15	173	875	(702)		1 500
Licence and permits								-		
Transfers and subsidies - Operational		765 933	810 030	810 030	-	609 992	472 517	137 474		810 030
Interest		-	12 163	12 163	1 283	2 548	7 095	(4 547)		12 163
Fuel Levy								-		
Operational Revenue		-	-	-	-	-	-	-		-
Gains on disposal of Assets		-	-	-	-	-	-	-		-
Other Gains		3	4	4	-	3	2	1		4
Discontinued Operations								-		
Total Revenue (excluding capital transfers and contributions)		1 389 000	1 705 903	1 705 903	75 346	1 023 688	995 110	28 578	3%	1 705 903
Expenditure By Type										
Employee related costs		727 726	743 437	743 437	60 324	389 740	433 672	(43 931)	-10%	743 437
Remuneration of councillors		31 785	33 085	33 085	2 388	16 549	19 300	(2 751)	-14%	33 085
Bulk purchases - electricity		758 138	565 900	565 900	55 506	523 813	330 108	193 704		565 900
Inventory consumed		34 181	58 144	58 144	4 639	12 935	33 917	(20 983)		58 144
Debt impairment		-	60 000	60 000	-	-	35 000	(35 000)	-100%	60 000
Depreciation and amortisation		292 746	153 916	153 916	-	-	89 784	(89 784)	-100%	153 916
Interest		382 456	15 144	15 144	21	975	8 834	(7 859)	-89%	15 144
Contracted services		87 968	210 581	210 581	7 823	58 378	122 839	(64 461)	-52%	210 581
Transfers and subsidies		111 153	187 200	187 200	12 406	87 061	109 200	(22 139)	-20%	187 200
Irrecoverable debts written off		13 377	17 000	17 000	1 477	3 739	9 917	(6 178)		17 000
Operational costs		94 708	145 300	145 300	7 111	37 213	84 758	(47 546)	-56%	145 300
Losses on Disposal of Assets		-	-	-	-	-	-	-		-
Other Losses		4	16	16	-	2	9	(7)		16
Total Expenditure		2 534 242	2 189 723	2 189 723	151 695	1 130 405	1 277 339	(146 934)	-12%	2 189 723
Surplus/(Deficit)		(1 145 243)	(483 820)	(483 820)	(76 348)	(106 717)	(282 228)	175 512	(0)	(483 820)
Transfers and subsidies - capital (monetary allocations)										
		273 230	234 059	234 059	-	57 063	136 534	(79 472)	(0)	234 059
Transfers and subsidies - capital (in-kind)								-		
Surplus/(Deficit) after capital transfers & contributions		(872 013)	(249 761)	(249 761)	(76 348)	(49 654)	(145 694)			(249 761)
Income Tax										
Surplus/(Deficit) after income tax		(872 013)	(249 761)	(249 761)	(76 348)	(49 654)	(145 694)			(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)	(76 348)	(49 654)	(145 694)			(249 761)
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions		179 321	263 118	263 118	-	48 406	153 485			263 118
Surplus/ (Deficit) for the year		(692 692)	13 357	13 357	(76 348)	(1 248)	7 791			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 - M07 January)

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									
Single Year expenditure appropriation	2									
Vote 01 - Legislative Authority		–	3,500	3,500	–	–	2,042	(2,042)	-100%	3,500
Vote 03 - Corporate Services		3,298	5,397	5,397	43	2,620	3,148	(529)	-17%	5,397
Vote 04 - Financial Services		255	16,000	16,000	27	224	9,333	(9,109)	-98%	16,000
Vote 05 - Municipal Infrastructure		52,683	185,832	185,832	8,359	60,201	108,402	(48,200)	-44%	185,832
Vote 06 - Community Services		304,588	18,907	18,907	–	2,457	11,029	(8,572)	-78%	18,907
Vote 07 - Public Safety & Transport		1,466	5,000	5,000	–	–	2,917	(2,917)	-100%	5,000
Vote 08 - Sports, Arts, Parks, Culture		1,351	17,855	17,855	–	703	10,416	(9,712)	-93%	17,855
Vote 13 - Electricity Department		(474,722)	16,678	16,678	–	5,341	9,729	(4,388)	-45%	16,678
Vote 14 - Maluti Water		421	11,445	11,445	7	7	6,676	(6,669)	-100%	11,445
Total Capital single-year expenditure	4	(110,658)	280,614	280,614	8,436	71,553	163,692	(92,139)	-56%	280,614
Total Capital Expenditure		(110,658)	280,614	280,614	8,436	71,553	163,692	(92,139)	-56%	280,614
Capital Expenditure - Functional Classification										
Governance and administration		3,975	37,842	37,842	77	2,851	22,075	(19,224)	-87%	37,842
Executive and council		421	14,945	14,945	7	7	8,718	(8,711)	-100%	14,945
Finance and administration		3,553	22,897	22,897	70	2,844	13,357	(10,513)	-79%	22,897
Internal audit								–		
Community and public safety		307,406	40,262	40,262	–	3,160	23,486	(20,326)	-87%	40,262
Community and social services		304,606	19,407	19,407	–	2,457	11,321	(8,863)	-78%	19,407
Sport and recreation		1,351	17,855	17,855	–	703	10,416	(9,712)	-93%	17,855
Public safety		1,449	3,000	3,000	–	–	1,750	(1,750)	-100%	3,000
Economic and environmental services		(115,711)	14,766	14,766	1,826	3,423	8,614	(5,190)	-60%	14,766
Planning and development								–		
Road transport		(115,711)	14,766	14,766	1,826	3,423	8,614	(5,190)	-60%	14,766
Trading services		(306,328)	187,743	187,743	6,533	62,119	109,517	(47,398)	-43%	187,743
Energy sources		(474,722)	16,678	16,678	–	5,341	9,729	(4,388)	-45%	16,678
Water management		60,765	87,462	87,462	446	8,419	51,019	(42,600)	-83%	87,462
Waste water management		107,629	83,604	83,604	6,087	48,359	48,769	(410)	-1%	83,604
Other								–		
Total Capital Expenditure - Functional Classification	3	(110,658)	280,614	280,614	8,436	71,553	163,692	(92,139)	-56%	280,614
Funded by:										
National Government		513,406	224,272	224,272	8,359	63,362	130,825	(67,463)	-52%	224,272
Transfers recognised - capital		513,406	224,272	224,272	8,359	63,362	130,825	(67,463)	-52%	224,272
Internally generated funds		(624,064)	56,342	56,342	77	8,191	32,866	(24,675)	-75%	56,342
Total Capital Funding		(110,658)	280,614	280,614	8,436	71,553	163,692	(92,139)	-56%	–



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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 January amounted to **R77 thousand**.

Description R'000	Budget Year 2023-2024				
	Original Budget	January Actuals	YearTD outcomes	%	Balances
PARENT MUNICIPALITY	44,500	57	8,171	18%	36,329
Vehicle(Legislative)	1,500	—	—	0%	1,500
Computer & equipment(Legislative)	2,000	—	—	0%	2,000
Machinery & equipment (corporate)	1,000	30	107	11%	893
Computer & equipment	4,000	—	2,500	62%	1,500
Furniture & fittings	1,000	27	224	22%	776
Electricity prepaid meters	15,000	—	—	0%	15,000
Machinery & equipment (public safety)	500	—	—	0%	500
Vehicle(Public Safety)	3,000	—	—	0%	3,000
Vehicle(Security)	1,000	—	—	0%	1,000
Machinery & equipment (Security)	500	—	—	0%	500
Transformers	15,000	—	5,341	36%	9,659
MAP WATER	11,842	20	20	0%	11,822
Infrastructure Upgrade - Hardware	397	13	13	3%	384
Motor Vehicles	5,023	—	—	0%	5,023
Equipment Other	199	—	—	0%	199
Plant and Machinery	1,257	—	—	0%	1,257
Refurbishment Projects	4,511	2	2	0%	4,509
Furniture & Fitting	235	5	5	2%	230
Office Equipment	50	—	—	0%	50
Computers	170	—	—	0%	170
Total Capital Budget Funded From Own Source	56,342	77	8,191	15%	48,151



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The capital expenditure from conditional grants

The total capital expenditure from projects funded by grants in January amounted to **R8.3 million (excluding Vat)**.

Description (Functional classification)	Source of funding	Budget Year 2023-2024				
		Budget	January Actuals	YTD Actuals	%	Balance
ROADS PROJECTS		14,766	1,826	3,423	23%	11,343
Monontsha:Construction Of Footbridge	MIG	6,136	–	–	0%	6,136
Phutha:Upgr 1km Paved Road Motebang Ph1	MIG	2,514	–	–	0%	2,514
Intabazwe Ext:3 Paved Roads Phase 3	MIG	2,107	–	–	0%	2,107
Namahadi Const 5km Roads P4	MIG	4,010	1,826	3,423	85%	586
WATER PROJECTS		87,462	446	8,419	10%	79,043
Improving Water Revenue	WSIG	16,000	–	–	0%	16,000
Thaba Bosiu Water Pipeline	MIG	35,726	–	–	0%	35,726
Ha - Sethunya: Water Retic 500 Stands	MIG	17,759	–	4,181	24%	13,578
Upgrading Of Water Pump Stations	MIG	15,439	–	2,286	15%	13,153
Matebeleng 3ml Reservoir	MIG	2,538	446	1,952	77%	585
WASTE WATER MANAGEMENT/ SEWERAGE PROJECTS		83,604	6,087	48,359	58%	35,244
Makholokweng Bulk And Sewer Network	WSIG	22,317	6,087	16,797	75%	5,520
Intabazwe Ext3:Cons Waterborne Sew N/Wrk	MIG	544	–	463	85%	81
Namahadi:Construction Sewer Network	MIG	26,882	–	3,388	13%	23,493
Refurbishment Of Sewer Pump Stations	MIG	17,202	–	11,871	0%	5,332
Qwa Qwa:Constr 24000 Vip Toilets Ph 13 A	MIG	16,659	–	15,840	95%	819
COMMUNITY FACILITY PROJECTS		18,907	–	2,457	13%	16,450
Phuthaditjhaba: Upgrading Of Town Hall	MIG	18,907	–	2,457	13%	16,450
SPORTS AND RECREATIONAL FACILITIES		17,855	–	703	4%	2,812
Upgrade Of Platberg Stadium Phase 1	MIG	15,043	–	703	5%	14,340
Refurbishment Of Charles Mopeli Stadium	MIG	2,812	–	–	0%	2,812
ELECTRICITY PROJECTS		1,678	–	–	0%	1,678
Map:high mast lights in 4 towns ph 2	MIG	1,678	–	–	0%	1,678
TOTAL ASSETS FUNDED BY NATIONAL GRANTS		224,272	8,359	63,362	28%	146,570



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1.2.5 Table C6 Consolidated Financial Position

The table indicates that the total assets amounted to **R10.3 billion** and the total liabilities amounted to **R11 billion** by the end of **January 2024**. 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 - M07

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)	695 641	(1 695 254)
Trade and other receivables from exchange transactions		1 167 563	1 499 043	1 499 043	1 282 447	1 499 043
Receivables from non-exchange transactions		646 771	75 837	75 837	674 472	75 837
Current portion of non-current receivables		144	—	—	144	—
Inventory		4 791	559	559	4 464	559
VAT		1 371 852	362 750	362 750	1 470 198	362 750
Other current assets		(1 120)	—	—	(1 212)	—
Total current assets		3 393 064	242 936	242 936	4 126 153	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	5 379 971	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	6 183 082	4 496 827
TOTAL ASSETS		9 504 593	4 739 763	4 739 763	10 309 235	4 739 763
LIABILITIES						
Current liabilities						
Bank overdraft		—	—	—	—	—
Financial liabilities		(15 019)	—	—	(15 019)	—
Consumer deposits		25 772	313	313	26 079	313
Trade and other payables from exchange transactions		9 718 363	6 322 450	6 322 450	10 070 139	6 322 450
Trade and other payables from non-exchange transactions		18 400	—	—	86 623	—
Provision		161 371	—	—	161 371	—
VAT		688 629	85 381	85 381	718 679	85 381
Other current liabilities		—	—	—	—	—
Total current liabilities		10 597 515	6 408 144	6 408 144	11 047 872	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	11 048 192	6 408 144
NET ASSETS	2	(1 093 242)	(1 668 381)	(1 668 381)	(738 957)	(1 668 381)
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		(907 619)	(1 681 738)	(1 681 738)	(1 098 847)	(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)	(1 311 781)	(1 681 738)



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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 - M07 January

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	7 012	41 595	43 282	(1 686)	-4%	74 197
Service charges		–	325 692	325 692	28 430	141 716	189 987	(48 271)	-25%	325 692
Other revenue		–	78 801	78 801	33 005	(57 888)	45 968	(103 855)	-226%	78 801
Transfers and Subsidies - Operational		–	810 030	810 030	–	603 316	472 517	130 799	28%	810 030
Transfers and Subsidies - Capital		–	234 059	234 059	–	131 472	136 534	(5 062)	-4%	234 059
Interest		–	9 654	9 654	492	703	5 631	(4 928)	-88%	9 654
Dividends								–		
Payments										
Suppliers and employees		–	(1 809 919)	(1 809 919)	(199 394)	(462 378)	(1 055 786)	(593 408)	56%	(1 809 919)
Interest								–		
Transfers and Subsidies								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES										
		–	(277 486)	(277 486)	(130 456)	398 537	(161 867)	(560 404)	346%	(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)	(8 436)	(71 553)	(163 692)	(92 139)	56%	(280 614)
NET CASH FROM/(USED) INVESTING ACTIVITIES										
		(144)	(280 614)	(280 614)	(8 436)	(71 697)	(163 692)	(91 994)	56%	(280 614)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits		–	313	313	50	308	183	125	69%	313
Payments										
Repayment of borrowing								–		
NET CASH FROM/(USED) FINANCING ACTIVITIES										
		–	313	313	50	308	183	(125)	-69%	313
NET INCREASE/ (DECREASE) IN CASH HELD										
		(144)	(557 787)	(557 787)	(138 841)	327 148	(325 376)			(557 787)
Cash/cash equivalents at beginning:		64 626	–	–	(177 366)	673 676	–			673 676
Cash/cash equivalents at month/year end:		64 482	(557 787)	(557 787)		1 000 824	(325 376)			115 889



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PART 2 - SUPPORTING DOCUMENTATION

2.1. SUPPORTING TABLES

2.1.1. Debtors Age Analysis

- The total debt book amounted to **R2.516 billion** by the end of **January 2024**.
- 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 **R748 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 **R1.488 billion**.

FS194 Maluti-a-Phofung - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January

Description	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis By Income Source										
Water	1200	13 308	11 089	10 685	14 783	10 241	11 593	60 265	616 367	748 332
Electricity	1300	4 941	3 756	3 822	4 480	3 670	4 427	19 380	282 253	326 728
Property Rates	1400	8 929	7 841	7 571	7 239	7 157	7 022	38 478	525 556	609 794
Waste Water Management	1500	4 073	3 924	3 885	3 915	3 809	3 784	21 881	243 559	288 831
Waste Management	1600	4 033	3 976	3 933	3 910	3 874	3 839	21 794	245 358	290 716
Interest on Arrear Debtor Accounts	1810	4 444	2	0	–	4 237	–	51	209 733	218 467
Other	1900	293	616	188	155	142	118	610	31 805	33 927
Total By Income Source	2000	40 021	31 204	30 083	34 481	33 131	30 784	162 459	2 154 631	2 516 794
Debtors Age Analysis By Customer Group										
Organs of State	2200	7 567	7 013	7 932	7 140	8 662	7 392	35 813	402 348	483 868
Commercial	2300	9 441	6 446	5 438	5 676	6 673	5 737	27 996	477 360	544 767
Households	2400	23 013	17 744	16 713	21 665	17 796	17 655	98 650	1 274 923	1 488 160
Total By Customer Group	2600	40 021	31 204	30 083	34 481	33 131	30 784	162 459	2 154 631	2 516 794



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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 **R5.726 billion**. This balance should be corrected to balance with the Eskom statement.

The total creditors amounted to **R8.466 billion** by the end of January 2024.

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

Description R thousands	NT Code	Budget Year 2022/23								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	157 723	—	117 339	—	—	—	—	8 117 031	8 392 093
Bulk Water	0200	—	—	—	—	—	—	—	—	—
PAYE deductions	0300	—	—	—	—	—	—	—	—	—
VAT (output less input)	0400	—	—	—	—	—	—	—	—	—
Pensions / Retirement deductions	0500	—	—	—	—	—	—	—	—	—
Loan repayments	0600	—	—	—	—	—	—	—	—	—
Trade Creditors	0700	5 774	2 483	8 332	57 770	—	—	—	—	74 359
Auditor General	0800	361	—	—	43	—	—	—	—	404
Other	0900	—	—	—	—	—	—	—	—	—
Total By Customer Type	1000	163 858	2 483	125 671	57 813	—	—	—	8 117 031	8 466 856

2.1.3. Investments Portfolio Analysis

- The closing balances by the end of **January 2024** amounted to **R183.1 million**.

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

Investments by maturity Name of institution & investment ID R thousands	Period of Investment	Type of Investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Municipality							
Sanlam- 5926	Yrs	Money market	557	—	—	—	557
Sanlam - Money Market-50189057	Yrs	Money market	2 300	—	—	—	2 300
Sanlam- 11690236x2	Yrs	Money market	346	—	—	—	346
FNB 62212896346	Months	Call account	16	0	—	1	16
Standard Bank 348526407	Months	Investment	—	—	—	—	—
FNB 62756806661	Months	Investment	53 421	358	(7 000)	—	46 780
ABSA 9358605812	Months	Investment	120 099	1 721	—	—	121 820
Nedbank 7881162791	Months	Investment	6 673	133	(5 762)	10 274	11 319
Standard Bank 480823938	Months	Investment	60 000	677	(60 677)	—	—
TOTAL INVESTMENTS AND INTEREST			243 412	2 890	(73 439)	10 275	183 137



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2.1.4. Allocations and grants received

The total grants received to date amounted to **R734.7 million**. There were no grants received during the month of **January 2024**. This table shows actuals funds deposited into the bank account. The figures will differ from the C4- financial performance report, which reports conditional grants expenditures recognised as revenue.

Description R'000	Budget 2023/24	January Actual	YearTD actual	Balance
RECEIPTS:				
<u>Operating Transfers and Grants</u>				
National Government:				
Equitable Share	801 631	–	596 507	(205 124)
Expanded Public Works Programme Integrated Grant	5 299	–	3 709	(1 590)
Local Government Financial Management Grant	3 100	–	3 100	–
Total Operating Transfers and Grants	810 030	–	603 316	(206 714)
<u>Capital Transfers and Grants</u>				
Municipal Infrastructure Grant	195 742	–	103 155	(92 587)
Water Services Infrastructure Grant	38 317	–	28 317	(10 000)
Total Capital Transfers and Grants	234 059	–	131 472	(102 587)
TOTAL RECEIPTS OF TRANSFERS & GRANTS	1 044 089	–	734 788	(309 301)



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2.1.5. Councillors and Board Member Allowances and Employee Benefits

The total employee costs in January for the Parent municipality including councillors amounted to **R45 million**.

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

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	1 931	13 316	16 243	(2 927)	-18%	27 846
Pension and UIF Contributions		146	140	140	9	79	82	(3)	-3%	140
Medical Aid Contributions		52	55	55	4	30	32	(2)	-7%	55
Motor Vehicle Allowance		–	–	–	–	–	–	–	–	–
Cellphone Allowance		2 809	3 101	3 101	272	1 806	1 809	(3)	0%	3 101
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		1 760	1 944	1 944	171	1 318	1 134	184	16%	1 944
Sub Total - Councillors		31 785	33 085	33 085	2 388	16 549	19 300	(2 751)	-14%	33 085
% increase	4		4,1%	4,1%						4,1%
Senior Managers of the Municipality										
Basic Salaries and Wages	3	5 914	9 653	9 653	573	4 130	5 631	(1 501)	-27%	9 653
Pension and UIF Contributions		335	570	570	21	148	332	(185)	-56%	570
Medical Aid Contributions		85	163	163	5	37	95	(58)	-61%	163
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		813	1 546	1 546	91	585	902	(317)	-35%	1 546
Cellphone Allowance		91	176	176	9	63	103	(40)	-39%	176
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		–	–	–	–	–	–	–	–	–
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		–	–	–	–	–	–	–	–	–
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		7 239	12 108	12 108	699	4 963	7 063	(2 100)	-30%	12 108
% increase	4		67,3%	67,3%						67,3%
Other Municipal Staff										
Basic Salaries and Wages		361 745	334 883	334 883	27 484	188 966	195 349	(6 382)	-3%	334 883
Pension and UIF Contributions		54 596	58 635	58 635	4 667	33 280	34 204	(924)	-3%	58 635
Medical Aid Contributions		24 259	24 850	24 850	2 393	15 702	14 496	1 207	8%	24 850
Overtime		71 016	70 445	70 445	3 947	33 786	41 093	(7 307)	-18%	70 445
Performance Bonus		24 025	29 856	29 856	1 244	17 533	17 416	117	1%	29 856
Motor Vehicle Allowance		13 266	14 579	14 579	1 066	7 856	8 504	(648)	-8%	14 579
Cellphone Allowance		1 085	1 216	1 216	86	617	709	(92)	-13%	1 216
Housing Allowances		1 502	1 524	1 524	134	941	889	52	6%	1 524
Other benefits and allowances		3 371	4 032	4 032	113	1 605	2 352	(747)	-32%	4 032
Payments in lieu of leave		(9 525)	1 960	1 960	128	3 303	1 143	2 159	189%	1 960
Long service awards		4 931	6 747	6 747	626	3 335	3 936	(601)	-15%	6 747
Post-retirement benefit obligations	2	(470)	–	–	(61)	(389)	–	(389)	#DIV/0!	–
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	100	100	–	–	58	(58)	-100%	100
Acting and post related allowance		4 689	6 280	6 280	110	1 961	3 663	(1 702)	-46%	6 280
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Other Municipal Staff		554 489	555 107	555 107	41 936	308 498	323 813	(15 315)	-5%	555 107
% increase	4		0,1%	0,1%						0,1%
Total Parent Municipality		593 513	600 300	600 300	45 024	330 010	350 176	(20 166)	-6%	600 300



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- The January total employee costs for the Entity amounted to **R17.6 million**. This is due to the transactions for December which were recorded in the current month.
- The **consolidated** total employee costs for January amounted to **R62.7million** (including councillors) and the year to date amounted to **R406.2 million**.

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

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	9 067	(8 981)	-99%	15 544
Pension and UIF Contributions		429	3 649	3 649	93	295	2 129	(1 834)	-86%	3 649
Medical Aid Contributions		—	834	834	—	—	486	(486)	-100%	834
Overtime		—	1 004	1 004	—	—	585	(585)	-100%	1 004
Performance Bonus		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		—	3 474	3 474	—	—	2 027	(2 027)	-100%	3 474
Cellphone Allowance		—	—	—	—	—	—	—	—	—
Housing Allowances		—	704	704	—	—	411	(411)	-100%	704
Other benefits and allowances		2	1 610	1 610	5	7	939	(932)	-99%	1 610
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	119	119	—	—	69	(69)	-100%	119
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—
Entertainment		—	—	—	—	—	—	—	—	—
Scarcity		—	—	—	—	—	—	—	—	—
Acting and post related allowance		—	220	220	—	—	129	(129)	-100%	220
In kind benefits		—	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Entities		431	27 158	27 158	98	387	15 842	(15 455)	-98%	27 158
% increase			6199,3%	6199,3%						6199,3%
Other Staff of Entities										
Basic Salaries and Wages		74 996	75 524	75 524	10 211	38 222	44 056	(5 834)	-13%	75 524
Pension and UIF Contributions		12 035	16 171	16 171	1 832	6 396	9 433	(3 037)	-32%	16 171
Medical Aid Contributions		8 429	7 231	7 231	1 307	4 577	4 218	359	9%	7 231
Overtime		22 426	12 338	12 338	1 434	8 173	7 197	976	14%	12 338
Performance Bonus		5 536	12 446	12 446	155	2 094	7 260	(5 166)	-71%	12 446
Motor Vehicle Allowance		13 386	11 265	11 265	2 083	7 211	6 571	640	10%	11 265
Cellphone Allowance		—	—	—	—	—	—	—	—	—
Housing Allowances		2 156	3 218	3 218	324	1 137	1 877	(741)	-39%	3 218
Other benefits and allowances		11 542	7 924	7 924	173	4 494	4 623	(128)	-3%	7 924
Payments in lieu of leave		1 276	—	—	—	28	—	28	#DIV/0!	—
Long service awards		461	1 095	1 095	13	47	639	(592)	-93%	1 095
Post-retirement benefit obligations		783	445	445	—	—	259	(259)	-100%	445
Entertainment		—	—	—	—	—	—	—	0%	—
Scarcity		—	—	—	—	—	—	—	0%	—
Acting and post related allowance		12 539	1 408	1 408	58	3 511	821	2 690	328%	1 408
In kind benefits		—	—	—	—	—	—	—	—	—
Sub Total - Other Staff of Entities		165 567	149 064	149 064	17 590	75 892	86 954	(11 062)	-13%	149 064
% increase			-10,0%	-10,0%						-10,0%
Total Municipal Entities		165 998	176 222	176 222	17 688	76 279	102 796	(26 517)	-26%	176 222
TOTAL SALARY, ALLOWANCES & BENEFITS		759 510	776 522	776 522	62 712	406 289	452 971	(46 683)	-10%	776 522
% increase			2,2%	2,2%						2,2%
TOTAL MANAGERS AND STAFF		727 726	743 437	743 437	60 324	389 740	433 672	(43 931)	-10%	743 437



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2.2. PARENT MUNICIPALITY FINANCIAL PERFORMANCE

The total revenue for the parent municipality amounted to **R75.3 million**.

The total expenditure amounted to **R131.6 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	43,672	232,412	296,465	(64,053)	-22%	508,227
Service charges - Water		89,226	118,471	118,471	6,828	54,546	69,108	(14,562)	-21%	118,471
Service charges - Waste Water Management		41,923	48,724	48,724	3,649	25,595	28,422	(2,828)	-10%	48,724
Service charges - Waste management		41,737	48,518	48,518	3,683	26,345	28,302	(1,957)	-7%	48,518
Sale of Goods and Rendering of Services		2,032	5,798	5,798	159	1,512	3,382	(1,870)	-55%	5,798
Agency services										
Interest										
Interest earned from Receivables		(0)	13,798	13,798	3,200	6,255	8,049	(1,794)	-22%	13,798
Interest earned from Current and Non Current Assets		4,405	4,500	4,500	2,858	4,554	2,625			4,500
Dividends										
Rent on Land										
Rental from Fixed Assets		1,131	2,504	2,504	93	956	1,461	(505)	-35%	2,504
Licence and permits										
Operational Revenue		8,389	2,889	2,889	77	1,867	1,685	182	11%	2,889
Non-Exchange Revenue										
Property rates		111,776	128,537	128,537	9,831	56,898	74,980			128,537
Surcharges and Taxes										
Fines, penalties and forfeits		688	1,500	1,500	15	173	875	(702)	-80%	1,500
Licences or permits										
Transfer and subsidies - Operational		752,500	810,030	810,030		609,502	472,517			810,030
Interest			12,163	12,163	1,283	2,548	7,095			12,163
Fuel Levy										
Operational Revenue										
Gains on disposal of Assets										
Other Gains		3	4	4		3	2			4
Discontinued Operations										
Total Revenue (excluding capital transfers and contribution)		1,375,594	1,705,663	1,705,663	75,346	1,023,167	994,970	28,196	3%	1,705,663
Expenditure By Type										
Employee related costs		561,728	567,215	567,215	42,636	313,461	330,876	(17,414)	-5%	567,215
Remuneration of councillors		31,785	33,085	33,085	2,388	16,549	19,300	(2,751)	-14%	33,085
Bulk purchases - electricity		758,138	565,900	565,900	55,506	523,813	330,108	193,704	59%	565,900
Inventory consumed		28,676	39,455	39,455	4,455	10,570	23,015	(12,445)	-54%	39,455
Debt impairment			60,000	60,000			35,000	(35,000)	-100%	60,000
Depreciation and amortisation		292,746	151,101	151,101			88,142	(88,142)	-100%	151,101
Interest		382,456	15,000	15,000	21	975	8,750	(7,775)	-89%	15,000
Contracted services		84,555	181,541	181,541	7,567	56,627	105,899	(49,273)	-47%	181,541
Transfers and subsidies		111,153	187,200	187,200	12,406	87,061	109,200	(22,139)	-20%	187,200
Irrecoverable debts written off		13,377	17,000	17,000	1,477	3,739	9,917	(6,178)	-62%	17,000
Operational costs		81,860	120,692	120,692	5,173	26,637	70,404	(43,767)	-62%	120,692
Losses on disposal of Assets										
Other Losses		4	7	7		2	4			7
Total Expenditure		2,346,478	1,938,197	1,938,197	131,629	1,039,434	1,130,615	(91,181)	-8%	1,938,197
Surplus/(Deficit)		(970,884)	(232,534)	(232,534)	(56,282)	(16,267)	(135,645)	119,378	-88%	(232,534)
Transfers and subsidies - capital (monetary allocations)		273,230	234,059	234,059		57,063	136,534	(79,472)	-58%	234,059
Transfers and subsidies - capital (in-kind)										
Surplus/(Deficit) after capital transfers & contributions		(697,654)	1,525	1,525	(56,282)	40,796	889	39,906	4487%	1,525
Income Tax										
Surplus/(Deficit) after income tax		(697,654)	1,525	1,525	(56,282)	40,796	889	39,906	4487%	1,525



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2.3. MUNICIPAL ENTITY FINANCIAL PERFORMANCE

The revenue billing for transfers, water and sewerage services are not reflecting on the Entity report below. These transactions are recorded as an intercompany transactions under the consolidated financial performance on page 15. We are still waiting for feedback from Treasury regarding the line item to be included on the Entity Schedule. The total expenditure amounted to **R19.8 million** and the year to date was **R88.6 million**.

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

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	-	6	70	(64)	-91.3%	120
Agency services								-		
Interest								-		
Interest earned from Receivables								-		
Interest earned from Current and Non Current Assets		-	120	120	-	25	70	(45)	-64.4%	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	-	-	-	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	-	521	140	381	272.4%	240
Expenditure By Type										
Employee related costs		165,998	176,222	176,222	17,688	76,279	102,796	(26,517)	-25.8%	176,222
Remuneration of board members								-		
Bulk purchases - electricity		-	-	-	-	-	-	-		-
Inventory consumed		(708)	-	-	-	-	10,902	(10,902)	-100.0%	18,689
Debt impairment								-		
Depreciation and asset impairment		-	2,815	2,815	-	-	1,642	(1,642)	-100.0%	2,815
Interest		-	144	144	-	-	84	(84)	-100.0%	144
Contracted services		3,414	29,040	29,040	257	1,752	16,940	(15,188)	-89.7%	29,040
Transfers and subsidies								-		
Irrecoverable debts written off		-	-	-	-	-	-	-		-
Operational costs		12,848	24,608	24,608	1,937	10,576	14,355	(3,779)	-26.3%	24,608
Losses on disposal of Assets		-	-	-	-	-	-	-		-
Other Losses		-	9	9	-	-	5	(5)	-100.0%	9
Total Expenditure	3	181,551	232,837	232,837	19,882	88,606	146,723	(58,117)	-39.6%	251,526
Surplus/(Deficit)		(168,145)	(232,597)	(232,597)	(19,882)	(88,085)	(146,583)	58,498	-39.9%	(251,286)
Transfers and subsidies - capital (monetary allocations)								-		
Transfers and subsidies - capital (in-kind)								-		
Surplus/(Deficit) before taxation		(168,145)	(232,597)	(232,597)	(19,882)	(88,085)	(146,583)	58,498	-39.9%	(251,286)
Income Tax					-	-	-	-		
Surplus/(Deficit) for the year		(168,145)	(232,597)	(232,597)	(19,882)	(88,085)	(146,583)	58,498		(251,286)



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There was no capital expenditure incurred by the end of January 2024.

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

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	1									
Computer Equipment		-	567	567	13	13	331	318	96,0%	567
Computer Equipment		-	567	567	13	13	331	318	96,0%	567
Furniture and Office Equipment		3	285	285	5	5	166	161	97,0%	285
Furniture and Office Equipment		3	285	285	5	5	166	161	97,0%	285
Machinery and Equipment		418	5 967	5 967	2	2	3 481	3 479	99,9%	5 967
Machinery and Equipment		418	5 967	5 967	2	2	3 481	3 479	99,9%	5 967
Transport Assets		-	5 023	5 023	-	-	2 930	2 930	100,0%	5 023
Transport Assets		-	5 023	5 023	-	-	2 930	2 930	100,0%	5 023
Total Capital Expenditure	1	-	-	-	-	-	-	-		-
Funded by:										
Borrowing	6									
Internally generated funds	3	421	11 842	11 842	20	20	6 908	6 888	99,7%	11 842
Total Capital Funding	4	421	11 842	11 842	20	20	6 908	6 888	0	11 842



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

- All the reports not showing the actual dates were not received.

DESCRIPTION	UNIT	DUE DATE	ACTUAL DATE
Month end Procedures (3 working days after the end of each month)			
Cash update	Cash Management Unit	Monday, 05 February 2024	Wednesday, 31 January 2024
Month end Final Billing intergration	Revenue Management Unit	Monday, 05 February 2024	Thursday, 15 February 2024
Expenditure capturing	Expenditure Management Unit	Monday, 05 February 2024	Thursday, 08 February 2024
Monthly salary interface (including pensioners medical aid)	Payroll Management Unit	Monday, 05 February 2024	Thursday, 08 February 2024
Prepaid electricity collection - GL capture- 25151321190ELZZZZWM	Financial Accounting Unit	Monday, 05 February 2024	Thursday, 01 February 2024
Pre-paid FBE transactions journalised - 25151321160EQFB1ZZWM	Revenue Management Unit	Wednesday, 07 February 2024	Thursday, 08 February 2024
LPU's transactions journal - 25151321130ELZZZZWM	Revenue Management Unit	Wednesday, 07 February 2024	Thursday, 08 February 2024
MAP monthly Journals	Financial Accounting Unit	Wednesday, 07 February 2024	Thursday, 08 February 2024
MAP Water transactions (Journal)	MAP Water	Wednesday, 07 February 2024	Thursday, 08 February 2024
MAPW journal upload	Financial Accounting Unit	Wednesday, 07 February 2024	Wednesday, 14 February 2024
Supporting Reports (5 working days after the end of each month)			
Monthly Investments register	Financial Accounting Unit	Wednesday, 07 February 2024	Tuesday, 06 February 2024
FMG report audit & FMCMM information	Financial Accounting	Wednesday, 07 February 2024	Thursday, 01 February 2024
FMG report audit information	Internal Audit Unit	Wednesday, 07 February 2024	Monday, 05 February 2024
Outstanding 3rd parties report	Payroll Unit	Wednesday, 07 February 2024	Monday, 12 February 2024
List of items with insufficient budget (unauthorised report)	Expenditure Management Unit	Wednesday, 07 February 2024	Wednesday, 07 February 2024
Sterkfontein and Special master payments	Expenditure Management Unit	Wednesday, 07 February 2024	Monday, 19 February 2024
MAP Water debt (municipal services)	Revenue Management Unit	Wednesday, 07 February 2024	Thursday, 01 February 2024
Monthly Bank and Cash flow report	Financial Accounting Unit	Wednesday, 07 February 2024	Monday, 05 February 2024
Monthly Creditors age analysis and AC (data strings)	Expenditure Management Unit	Wednesday, 07 February 2024	Thursday, 08 February 2024
Monthly Billing vs collection	Revenue Management Unit	Wednesday, 07 February 2024	Wednesday, 14 February 2024
Monthly Debtors age analysis - DB (data strings)	Revenue Management Unit	Wednesday, 07 February 2024	Thursday, 01 February 2024
Monthly Contract register	SCM Unit	Wednesday, 07 February 2024	Friday, 02 February 2024
Eskom bulk invoice	Expenditure Management Unit	Wednesday, 07 February 2024	Wednesday, 07 February 2024
Monthly BP135	Revenue Management Unit	Wednesday, 07 February 2024	Monday, 05 February 2024
Monthly Debt Return	Revenue Management Unit	Wednesday, 07 February 2024	Tuesday, 06 February 2024
Revenue Report	Revenue Management Unit	Wednesday, 07 February 2024	
MFMA s87 report	MAP Water	Friday, 09 February 2024	Wednesday, 14 February 2024



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2.4. MUNICIPAL MANAGER'S QUALITY CERTIFICATION

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

(mark as appropriate)

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

for the month of **January 2024** 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: 28/2/2024