



Local Municipality • Mmasepala wa seLehale • Plaaslike Munisipaliteit

MONTHLY BUDGET STATEMENT - MFMA s71 FOR THE MONTH ENDING **29 FEBRUARY 2024**

1. PURPOSE

The purpose of this report is to provide a budget statement of the Municipality for the month ending **29 February 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
 - 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 February report is the **14th March 2024**.
- The month of February was closed on the **13th March 2024** due to the following:
 - The Payroll Unit managed to do salary interface on the 13th March 2024.
 - The gs350 report that is used to populate the regulated C- Schedules was emailed to BCX on the **13th March 2024** and the C- Schedules were received on the **15th March 2024**. The municipality still does not have TRU which enables the Budget office to populate the Schedules.
 - The data strings for the month of February were uploaded on the **13th March 2024**.

9. FINANCIAL IMPLICATIONS

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

- The total actual operational revenue for the month amounted to **R121.9 million** and the year to date intercompany transactions (for the Entity) remains at **R48.4 million** as indicated as - share of associate.
- The total actual operational expenditure for the month amounted to **R136.9 million**.
- The total actual capital expenditure for the month amounted to **R16.4 million**.
- The total debtor's book amounted to **R2.543 billion** as indicated on **page 21** of the report.
- The creditors balance amounted to **R8.094 billion** as indicated on **page 22** of the report. The largest contributor being the Eskom debt of **R8 billion**.



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10. STAFF IMPLICATIONS

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

- Parent municipal staff including Councillors was **1 226**.
- 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 **29 February 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

.....
DATE

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

.....
DATE



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PART 1 IN-YEAR REPORT

1.1 EXECUTIVE SUMMARY

1.1.1 Table C1 Consolidated Monthly Budget Statement Summary

The total consolidated revenue for the month of February amounted to **R121.9 million**. The consolidated total expenditure amounted to **R136.9 million**. The total capital expenditure amounted to **R16.4 million**.

FS194 Maluti-a-Phofung - Table C1 Consolidated Monthly Budget Statement Summary - M08 February

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	115 244	9 177	66 075	83 033	(16 958)	-20%	115 244
Service charges	494 671	723 939	570 998	36 898	375 795	452 038	(76 243)	-17%	570 998
Investment revenue	4 405	4 620	4 620	220	4 799	3 080	1 719	56%	4 620
Transfers and subsidies - Operational	765 933	810 030	809 734	70 499	680 490	539 961	140 530	26%	809 734
Other own revenue	12 215	38 776	23 699	5 190	18 511	22 835	(4 325)	-19%	—
Total Revenue (excluding capital transfers and contributions)	1 389 000	1 705 903	1 524 295	121 982	1 145 670	1 100 947	44 723	4%	1 524 295
Employee costs	727 726	743 437	743 444	58 265	448 005	495 626	(47 621)	-10%	743 444
Remuneration of Councillors	31 785	33 085	33 254	2 371	18 920	22 091	(3 171)	-14%	33 254
Depreciation and amortisation	292 746	153 916	284 951	—	—	128 818	(128 818)	-100%	284 951
Interest	382 456	15 144	210 944	—	975	49 256	(48 281)	-98%	210 944
Inventory consumed and bulk purchases	792 320	624 044	937 931	58 001	594 749	478 807	115 942	24%	937 931
Transfers and subsidies	111 153	187 200	187 200	—	87 061	124 800	(37 739)	-30%	187 200
Other expenditure	196 057	432 897	508 193	18 323	117 656	303 657	(186 002)	-61%	508 193
Total Expenditure	2 534 242	2 189 723	2 905 918	136 961	1 267 365	1 603 055	(335 689)	-21%	2 905 918
Surplus/(Deficit)	(1 145 243)	(483 820)	(1 381 622)	(14 978)	(121 695)	(502 107)	380 413	-76%	(1 381 622)
Transfers and subsidies - capital (monetary allocations)	273 230	234 059	285 867	32 692	89 755	166 401	(76 646)	-46%	285 867
Transfers and subsidies - capital (in-kind)	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	(872 013)	(249 761)	(1 095 755)	17 714	(31 940)	(335 706)	303 767	-90%	(1 095 755)
Share of surplus/ (deficit) of associate	179 321	263 118	276 719	—	48 406	178 132	(129 726)	-73%	276 719
Surplus/ (Deficit) for the year	(692 692)	13 357	(819 036)	17 714	16 466	(157 574)	174 041	-110%	(819 036)
Capital expenditure & funds sources									
Capital expenditure	(110 658)	280 614	314 352	16 471	88 024	193 824	(105 800)	-55%	314 352
Capital transfers recognised	513 406	224 272	276 080	15 026	78 388	159 876	(81 488)	-51%	276 080
Borrowing	—	—	—	—	—	—	—	—	—
Internally generated funds	(624 064)	56 342	38 272	1 445	9 636	33 948	(24 311)	-72%	38 272
Total sources of capital funds	(110 658)	280 614	314 352	16 471	88 024	193 824	(105 800)	-55%	314 352



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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) - M08

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	356 633	22 047	254 460	308 499	(54 039)	-18%	356 633
Service charges - Water		89 226	118 471	117 286	7 559	62 105	78 744	(16 638)	-21%	117 286
Service charges - Waste Water Management		41 923	48 724	48 724	3 595	29 190	32 483	(3 293)	-10%	48 724
Service charges - Waste management		41 737	48 518	48 355	3 696	30 041	32 313	(2 272)	-7%	48 355
Sale of Goods and Rendering of Serv ices		2 004	5 918	5 367	524	2 043	3 835	(1 792)	-47%	5 367
Interest earned from Receiv ables		(0)	13 798	9 063	3 216	9 472	8 252	1 220	15%	9 063
Interest from Current and Non Current Assets		4 405	4 620	4 620	220	4 799	3 080	1 719	56%	4 620
Rental from Fixed Assets		1 131	2 504	2 004	80	1 036	1 569	(534)	-34%	2 004
Operational Revenue		8 389	2 889	3 708	58	1 925	2 090	(165)	-8%	3 708
Non-Exchange Revenue								-		
Property rates		111 776	128 537	115 244	9 177	66 075	83 033	(16 958)	-20%	115 244
Fines, penalties and forfeits		688	1 500	950	19	192	890	(698)	-78%	950
Transfers and subsidies - Operational		765 933	810 030	809 734	70 499	680 490	539 961	140 530	26%	809 734
Interest		-	12 163	2 600	1 292	3 840	6 196	(2 356)	-38%	2 600
Other Gains		3	4	7	-	3	3	0	5%	7
Total Revenue (excluding capital transfers and contributions)		1 389 000	1 705 903	1 524 295	121 982	1 145 670	1 100 947	44 723	4%	1 524 295
Intercompany/Parent subsidiary transactions		179 321	263 118	276 719	-	48 406	178 132			276 719
Total Revenue (excluding capital transfers and contributions)		1 568 321	1 969 021	1 801 015	121 982	1 194 076	1 279 079	44 723	3%	1 801 015

- **Electricity revenue** amounted to **R22 million** and the year to date was at **R254.4 million** which is **18%** less than target of **R308.4 million**.
- **Water revenue** amounted to **R7.5 million** and the year to date outcome indicate a total of **R62.1 million**. The flat rate implementation resulted to a monthly bill of **R95.9 thousand** by the end of February.
- **Waste water management revenue** amounted to **R3.5 million** and the year to date outcome was at **29.1 million**.
- **Waste management revenue** amounted to **R3.6 million** with the year to date outcome at **R30 million**.
- **Sale of good and services** year to date outcome amounted to **R524 thousands** and the year to date outcome was at **R2 million**. Details indicated on page 7.
- **Interest earned receivables (debtors)** – amounted to **R3.2 million** and the year to date amounted to **R9.4 million** by the end of February.
- **Interest from current and non-current assets** amounted to **R220 thousands** and the year to date was **R4.7 million** by the end of February.
- **Rental of facilities** amounted to **R80 thousands** and the year to date amounted to **R1 million**.
- **Operational revenue** – amounted to **R58 thousands**. Details indicated on page 7.



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- **Property rates** amounted to **R9.1 million** and the year to date was at **R66 million** which was **20%** less than the target of **R83 million**.
- **Fines** year to date amounted to **R192 thousands**.
- **Transfers and subsidies** total year to date amounts to **R680.4 million**.
- **Interest (property rates)** – amounted to **R1.2 million** and the year to date was at **R3.8 million** by the end of February.
- **Intercompany transactions** recorded to date amounted to **R48.4 million** by the end of February.

SALES OF GOODS AND RENDERING OF SERVICES & OPERATIONAL REVENUE BREAKDOWN

DESCRIPTION R'000	BUDGET 2023/2024	ADJUSTMENT BUDGET 2023/2024	FEBRUARY ACTUAL	YTD ACTUAL
SALES OF GOODS AND RENDERING OF SERVICES				
ADVERTISEMENTS	(318)	(400)	(2)	(62)
CEMETERY & BURIAL	(1 491)	(1 491)	(88)	(883)
ESCORT FEES	(41)	(41)	(1)	(14)
ENTRANCE FEES	(300)	(100)	(4)	(24)
FIRE SERVICES	(57)	(57)	–	–
CALL OUT FEES	(8)	(8)	(0)	(1)
SUNDRY INCOME	(360)	(360)	(8)	(191)
HOUSING/BOARDING SERVICES: PRIVATE	(636)	(636)	–	–
MANAGEMENT FEES	(38)	(38)	(6)	(28)
PARKING FEES	(19)	(19)	–	(11)
PHOTOCOPIES & FAXES	(1)	(0)	–	–
PLAN & DEV: APPLICAT FEES FOR LAND USAGE	(32)	11	–	(1)
PLAN & DEV: BUILDING PLAN APPROVAL	(159)	(569)	(357)	(646)
PLAN & DEV: BUILDING PLAN CLAUSE LEVY	(3)	(3)	–	–
PLAN & DEV: CLEARANCE CERTIFICATES	(19)	(19)	(21)	(63)
PLAN & DEV: ENCROACHMENT FEES	(11)	(50)	–	(1)
CONTAINERS 12MONTHS	(5)	(5)	(3)	(3)
IDENTIFICATION OF PEGS	(3)	(9)	–	(4)
SPECIAL CONSENT APPLICATION	(16)	(10)	–	(1)
SUB DIVISION APPLICATION	(16)	(10)	–	(1)
PLAN & DEV: TOWN PLANNING & SERVITUDES	(1)	(1)	–	(0)
SALE OF: AGRIC PROD - ASSET < CAP THRESH	(2 000)	(1 300)	–	–
SALE OF: PUBLICATION - MAPS	(11)	(11)	–	–
SALE OF: PUBLICATION - PRINTS	(2)	(1)	–	–
SALE OF: PUBLICATION - TENDER DOCUMENTS	(330)	(197)	(13)	(62)
SALE OF: VALUATION ROLLS	(43)	(43)	(21)	(46)
SUB TOTAL : SALES & RENDERING OF SERV	(5 918)	(5 367)	(524)	(2 043)
OPERATIONAL REVENUE				
STAFF RECOVERIES	(418)	(418)	–	(102)
REQ INFO - MUNICIPAL INFOR & STATISTICS	(200)	(200)	(17)	(33)
SALE OF PROPERTY	(1 590)	(1 590)	(41)	(255)
SKILLS DEVELOPMENT LEVY REFUND	(681)	(1 500)	–	(1 535)
SUB TOTAL : OPERATIONAL REVENUE	(2 889)	(3 708)	(58)	(1 925)

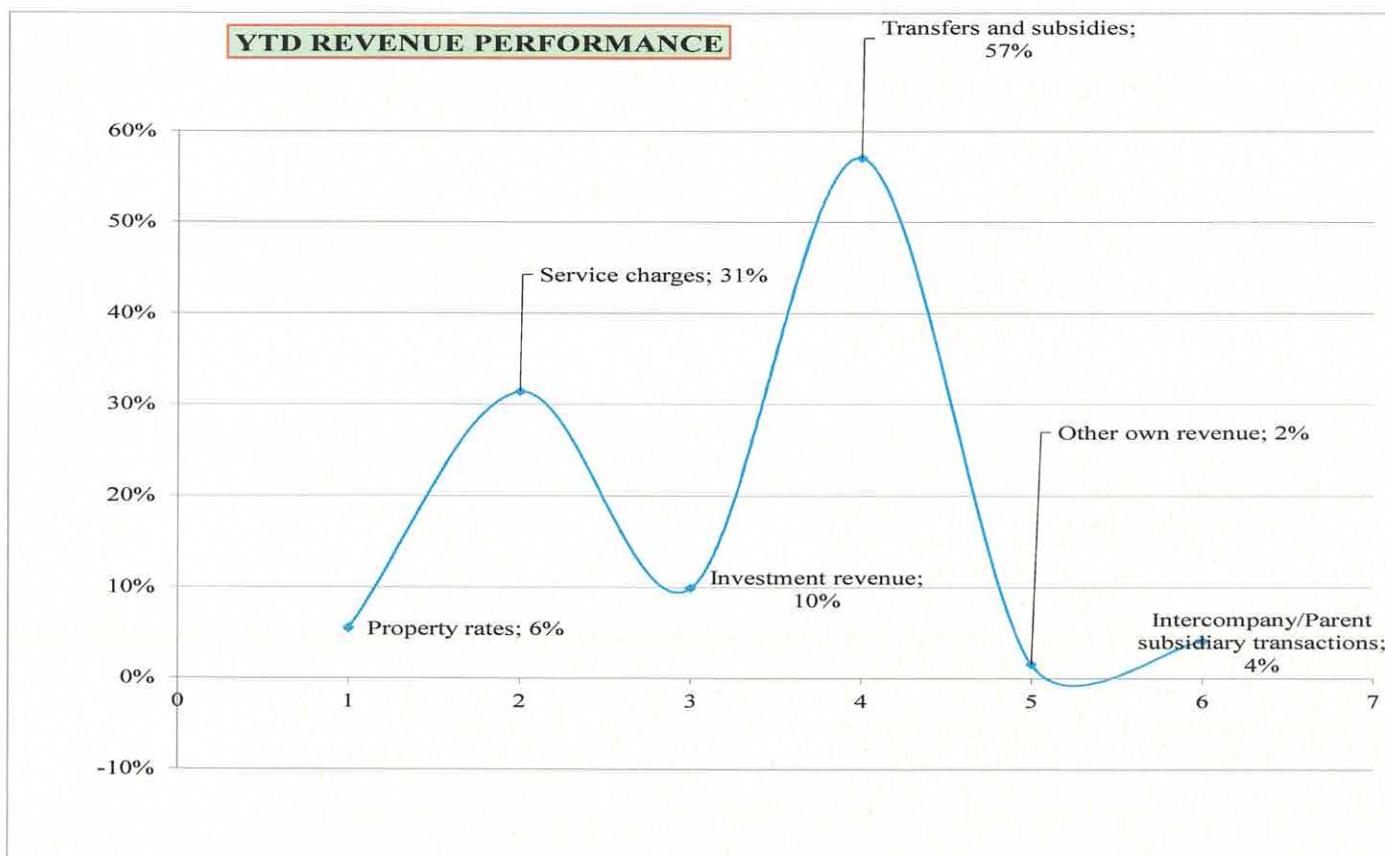
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The chart below indicates the percentage contribution of revenue sources to the total year to date revenue

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 **31%** by the end of the February 2024.

Description R'000	Year to date performance	%
Property rates	66,075	6%
Service charges	375,795	31%
Investment revenue	4,799	10%
Transfers and subsidies	680,490	57%
Other own revenue	18,511	2%
Intercompany/Parent subsidiary transactions	48,406	4%
Total Revenue	1,194,076	110%





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1.1.3 Material variance explanations on Expenditure by Type

FS194 Maluti-a-Phofung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08										
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	743 444	58 265	448 005	495 626	(47 621)	-10%	743 444
Remuneration of councillors		31 785	33 085	33 254	2 371	18 920	22 091	(3 171)	-14%	33 254
Bulk purchases - electricity		758 138	565 900	877 794	51 831	575 644	439 646	135 998	31%	877 794
Inventory consumed		34 181	58 144	60 137	6 170	19 105	39 161	(20 056)	-51%	60 137
Debt impairment		–	60 000	125 000	–	–	53 000	(53 000)	-100%	125 000
Depreciation and amortisation		292 746	153 916	284 951	–	–	128 818	(128 818)	-100%	284 951
Interest		382 456	15 144	210 944	–	975	49 256	(48 281)	-98%	210 944
Contracted services		87 968	210 581	218 634	10 328	68 707	141 998	(73 292)	-52%	218 634
Transfers and subsidies		111 153	187 200	187 200	–	87 061	124 800	(37 739)	-30%	187 200
Irrecoverable debts written off		13 377	17 000	7 000	101	3 840	9 333	(5 493)	-59%	7 000
Operational costs		94 708	145 300	157 546	7 894	45 107	99 316	(54 209)	-55%	157 546
Losses on Disposal of Assets		–	–	–	–	–	–	–		–
Other Losses		4	16	13	–	2	10	(8)	-79%	13
Total Expenditure		2 534 242	2 189 723	2 905 918	136 961	1 267 365	1 603 055	(335 689)	-21%	2 905 918

- **Employee related costs** outcome for the month of February amounted **R58.2 million**. This includes **R4.5 million** for overtime. The year to date amounted to **R448 million**.
- **Remuneration of councillors'** outcome for February amounted to **R2.3 million** and the year to date outcome was **R18.9 million**.
- **Bulk purchases - Electricity** amounted to **R51.8 million** and the year to date outcome was at **R575.6 million**.
- **Inventory consumed** amounted to **R6.1 million** and year to date outcome was at **R19.1 million**.
- **Debt impairment** there was no movement by the end of February.
- **Depreciation and amortisation** there was no movement by the end of February.
- **Interest** amounted to **R975 thousand** by the end of February.
- **Contracted services** amounted to **R10.3 million** and year to date outcome was at **R68.7 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 **3.8 million**.
- **Operational costs** year to date was at **R45.1 million**. This category includes amongst others; protective clothing, water and sewerage levies to the entity, advertisements, audit fees).

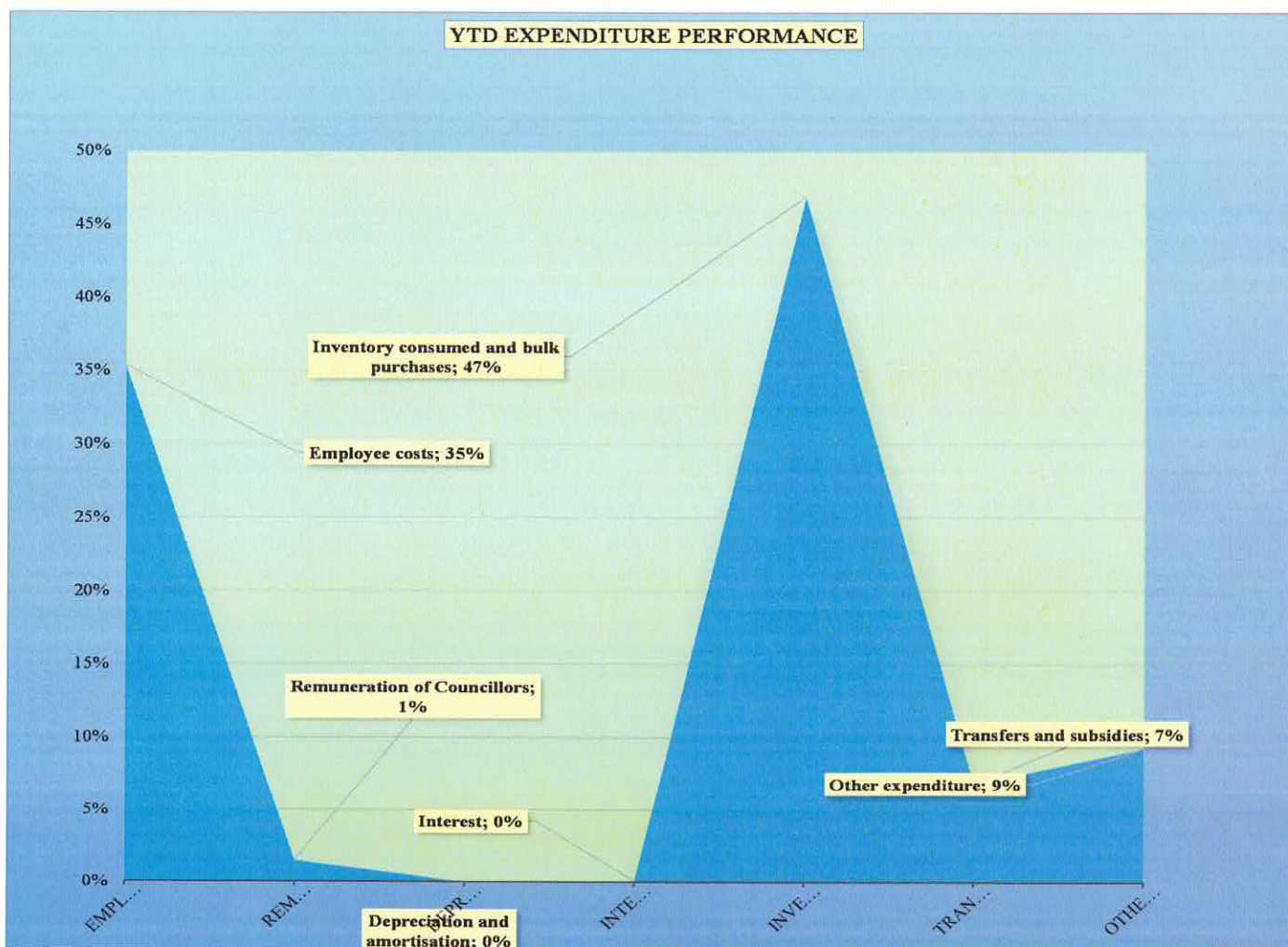
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The chart below indicates the percentage contribution of expenditure types to the total year to date expenditure

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 **35%** of the total expenditure.

Description R'000	Year to date performance	%
Employee costs	448 005	35%
Remuneration of Councillors	18 920	1%
Depreciation and amortisation	—	0%
Interest	975	0%
Inventory consumed and bulk purchases	594 749	47%
Transfers and subsidies	87 061	7%
Other expenditure	117 656	9%
Total Expenditure	1 267 365	100%





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CONTRACTED SERVICES BREAKDOWN

DESCRIPTION R'000	BUDGET 2023/2024	ADJUSTMENT BUDGET 2023/2024	FEBRUARY ACTUAL	YTD ACTUAL
OUTSOURCE SERVICES				
OS: BURIAL SERVICES	600	500	29	131
OS: B&A COMMUNICATIONS	23	23	15	15
OS: B&A HUMAN RESOURCES	710	300	–	–
OS: B&A OCCUPATIONAL HEALTH & SAFETY	250	250	–	67
OS: B&A PROJECT MANAGEMENT	11,499	11,317	–	4,045
OS: B&A RESEARCH & ADVISORY	11,949	7,721	(5)	5,704
OS: CLEARING & GRASS CUTTING SERVICES	–	25	–	–
OS: CLEARING & GRASS CUTTING SERVICES	50	50	–	–
R & M - GROUNDS & OPEN SPACES	180	180	–	–
OS: FIRE SERVICES	214	328	–	–
OS: PROFESSIONAL STAFF	200	200	–	–
OS: PRINTING SERVICES	1,000	1,000	–	–
OS: SECURITY SERVICES	22,494	21,501	1,476	10,994
OS: TRAFFIC FINES MANAGEMENT	1,000	1,000	–	133
SUB TOTAL : OUTSOURCE SERVICES	50,169	44,396	1,514	21,089
CONSULTANTS AND PROFESSIONAL SERVICES				
C&PS: B&A ACCOUNTANTS & AUDITORS	150	150	–	–
C&PS: B&A AIR POLLUTION	300	318	–	–
C&PS: B&A AUDIT COMMITTEE	833	833	16	243
C&PS: B&A BUSINESS & FIN MANAGEMENT	9,964	6,953	1,649	2,067
INDIGENT REGISTER	2,140	2,140	–	75
READING OF METERS	2,818	2,818	88	510
SERVICE CONTRACTS	1,166	166	–	–
VAT REVIEW	5,000	–	–	–
C&PS: B&A HUMAN RESOURCES	5,000	5,000	–	–
C&PS: B&A ORGANISATIONAL	120	120	11	131
C&PS: B&A PROJECT MANAGEMENT	10,322	10,222	–	4,965
C&PS: B&A VALUER & ASSESSORS	2,605	2,600	–	–
C&PS: B&A FORENSIC INVESTIGATORS	–	16,000	–	–
C&PS: I&P ENGINEERING CIVIL	–	363	–	–
C&PS: I&P TOWN PLANNER	3,000	3,000	–	270
C&PS: LAB SERV WATER	754	454	–	–
C&PS: LEGAL COST ADVICE & LITIGATION	10,715	15,715	4,647	14,555
SUB TOTAL : CONSULTANT AND PROF SERVICES	54,887	66,852	6,411	22,814



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CONTRACTED SERVICES BREAKDOWN

DESCRIPTION R'000	BUDGET 2023/2024	ADJUSTMENT BUDGET 2023/2024	FEBRUARY ACTUAL	YTD ACTUAL
CONTRACTORS				
CONTR: AUDIO-VISUAL SERVICES	220	100	–	–
CONTR: CATERING SERVICES	1,230	795	–	173
CONTR: ELECTRICAL	1,000	–	–	–
R & M - NETWORK RETICULATION	15,000	15,000	774	4,818
R & M - SUBSTATIONS	15,000	20,000	547	10,805
R & M - TRANSFORMERS	5,000	5,000	68	2,121
R & M - STREET LIGHTS	5,000	5,000	–	–
R & M - TRAFFIC LIGHTS	3,000	3,000	–	–
CONTR: EMPLOYEE WELLNESS	550	550	–	66
CONTR: MAINT OF BUILDINGS & FACILITIES	300	–	–	–
R & M - BUILDINGS	5,000	4,920	2	129
CONTR: MAINTENANCE OF EQUIPMENT	1,635	2,135	–	–
R & M - COMPUTER EQUIPMENT	2,128	1,128	–	–
R & M - MOTORS & PUMPS	200	200	–	–
CONTR: MAINTENANCE OF LANDFILLSITE	9,675	7,391	–	–
R & M - BUILD & GROUND PUMP STATIONS	418	418	–	20
R & M - BUILD & GROUND RESERVOIRS	335	335	–	–
R & M - BUILD & GROUNDS FIKA PATSO WTW	19	19	–	–
R & M - BUILD & GROUNDS MAKWANE WTW	38	38	–	–
R & M - BUILDING & GR STERKFONTEIN WTW	19	19	–	–
R & M - BUILDING & GROUNDS WILGE WTW	624	624	–	–
R & M - FLEET MANAGEMENT	1,060	1,060	–	1
R & M - MAINTANANCE OF VIP TOILETS	4,000	4,000	–	–
R & M - MOTORS & PUMPS FIKA PATSO WTW	38	38	–	–
R & M - MOTORS & PUMPS HS & TSIAME WWTW	247	247	–	53
R & M - MOTORS & PUMPS MAKWANE WTW	95	95	–	–
R & M - MOTORS & PUMPS PHU ELA KEST WWTW	259	259	–	16
R & M - MOTORS & PUMPS PUMP STATIONS	842	842	–	–
R & M - MOTORS & PUMPS RESERVOIRS	77	77	–	–
R & M - MOTORS & PUMPS STERKFONTEIN WTW	19	19	–	–
R & M - MOTORS & PUMPS WILGE WTW	145	145	–	–
R & M - NETW RETICUL QWA QWA	6,187	6,187	51	574
R & M - NETWORK RETICULATION HARRYSMITH	2,434	2,434	28	225
R & M - QUALITY MONITORING	628	628	–	–
R & M - RESURFACING OF ROADS	6,000	6,000	–	1,216
R & M - SHEQ PLUS SHEQ INCENTIVE	1,908	3,408	–	–
R & M - STREETS & STORMWATER	2,000	2,000	–	–
R & M - VEHICLE LICENSES	1,006	506	–	–
R & M - VEHICLES	2,128	3,628	762	1,376
R&M - MOTORS & PUMPS MAKW & MOEDING WWTW	30	30	–	–
CONTR: MEDICAL SERVICES	600	350	–	–
CONTR: PREPAID ELECTRICITY VENDORS	8,920	8,000	172	3,210
CONTR: TRACING AGENTS & DEBT COLLECTORS	11	11	–	–
CONTR: TRANSPORTATION CONTRACTOR	500	750	–	–
SUB TOTAL : CONTRACTORS	105,525	107,386	2,402	24,804
SUB TOTAL : CONTRACTED SERVICES	210,581	218,634	10,328	68,707



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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) - M08 February

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										
Governance and administration		870 972	938 149	909 313	10 965	674 320	619 665	54 655	9%	909 313
Executive and council		—	—	—	—	—	—	—	—	—
Finance and administration		870 972	938 149	909 313	10 965	674 320	619 665	54 655	9%	909 313
Internal audit		—	—	—	—	—	—	—	—	—
Community and public safety		22 319	45 270	32 409	242	6 242	27 608	(21 365)	-77%	32 409
Community and social services		18 915	21 406	21 140	119	4 101	14 217	(10 116)	-71%	21 140
Sport and recreation		2 153	19 656	7 608	53	1 476	10 694	(9 219)	-86%	7 608
Public safety		935	1 982	1 434	29	410	1 212	(802)	-66%	1 434
Housing		316	2 226	2 226	41	255	1 484	(1 229)	-83%	2 226
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services		25 846	25 127	20 203	4 093	10 367	15 767	(5 400)	-34%	20 203
Planning and development		235	574	1 057	361	720	479	241	50%	1 057
Road transport		25 611	24 554	19 146	3 731	9 647	15 288	(5 641)	-37%	19 146
Environmental protection		—	—	—	—	—	—	—	—	—
Trading services		729 659	931 416	848 238	61 734	466 365	604 309	(137 943)	-23%	848 238
Energy sources		354 350	516 193	369 234	22 694	256 409	314 737	(58 328)	-19%	369 234
Water management		178 236	214 078	241 497	23 161	98 971	148 203	(49 232)	-33%	241 497
Waste water management		149 172	139 542	176 362	18 837	74 071	100 392	(26 320)	-26%	176 362
Waste management		47 902	61 604	61 145	(2 958)	36 914	40 977	(4 064)	-10%	61 145
Other	4	—	—	—	—	—	—	—	—	—
Total Revenue - Functional	2	1 648 796	1 939 962	1 810 162	77 034	1 157 294	1 267 348	(110 054)	-9%	1 810 162
Expenditure - Functional										
Governance and administration		874 519	760 394	758 706	36 065	324 660	506 592	(181 932)	-36%	758 706
Executive and council		137 399	135 720	132 281	5 568	42 182	89 792	(47 610)	-53%	132 281
Finance and administration		729 744	616 271	617 774	29 884	277 277	411 148	(133 871)	-33%	617 774
Internal audit		7 375	8 403	8 651	613	5 201	5 652	(451)	-8%	8 651
Community and public safety		142 976	183 961	187 884	17 526	97 559	123 425	(25 866)	-21%	187 884
Community and social services		19 260	26 446	24 491	2 101	13 637	17 240	(3 603)	-21%	24 491
Sport and recreation		45 930	65 440	60 480	3 891	31 226	42 635	(11 409)	-27%	60 480
Public safety		72 697	85 102	95 980	11 142	49 824	58 911	(9 087)	-15%	95 980
Housing		5 088	6 972	6 932	392	2 872	4 640	(1 768)	-38%	6 932
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services		58 812	125 743	233 125	2 571	39 722	105 305	(65 583)	-62%	233 125
Planning and development		21 240	33 979	33 519	1 857	15 741	22 561	(6 820)	-30%	33 519
Road transport		37 572	91 764	199 606	714	23 982	82 745	(58 763)	-71%	199 606
Environmental protection		—	—	—	—	—	—	—	—	—
Trading services		1 456 130	1 115 221	1 721 672	80 601	803 340	864 771	(61 430)	-7%	1 721 672
Energy sources		1 252 201	736 056	1 249 966	58 311	639 350	593 486	45 864	8%	1 249 966
Water management		68 048	118 946	194 202	4 550	47 549	94 348	(46 800)	-50%	194 202
Waste water management		64 081	98 390	118 834	5 778	44 209	69 682	(25 473)	-37%	118 834
Waste management		71 801	161 830	158 669	11 962	72 233	107 255	(35 022)	-33%	158 669
Other		1 806	4 404	4 531	198	2 083	2 961	(878)	-30%	4 531
Total Expenditure - Functional	3	2 534 242	2 189 723	2 905 918	136 961	1 267 365	1 603 055	(335 689)	-21%	2 905 918
Surplus/ (Deficit) for the year		(885 446)	(249 761)	(1 095 755)	(59 927)	(110 071)	(335 706)	225 635	-67%	(1 095 755)



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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	1 500	-	1 535	618	917	148,4%	1 500
Vote 04 - Financial Services		1 062 673	1 200 586	1 184 532	88 606	799 322	797 180	2 143	0,3%	1 184 532
Vote 05 - Municipal Infrastructure		400 844	439 614	498 150	42 771	219 603	304 783	(85 181)	-27,9%	498 150
Vote 06 - Community Services		18 451	20 569	20 140	88	3 712	13 627	(9 915)	-72,8%	20 140
Vote 07 - Public Safety & Transport		935	1 982	1 434	29	410	1 212	(802)	-66,2%	1 434
Vote 08 - Sports, Arts, Parks, Culture		2 153	19 656	7 608	53	1 476	10 694	(9 219)	-86,2%	7 608
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		-	-	-	-	-	-	-	-	-
Vote 10 - Hunan Settlements		856	3 226	3 226	72	645	2 151	(1 506)	-70,0%	3 226
Vote 11 - ldp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		235	574	1 057	361	720	479	241	50,3%	1 057
Vote 13 - Electricity Department		354 350	516 193	369 234	22 694	256 409	314 737	(58 328)	-18,5%	369 234
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 841 551	2 203 080	2 086 882	154 675	1 283 831	1 445 480	(161 649)	-11,2%	2 086 882
Expenditure by Vote	1									
Vote 01 - Legislative Authority		112 402	66 974	65 759	3 696	32 886	44 407	(11 520)	-25,9%	65 759
Vote 02 - Office Of The Municipal Manager		21 257	32 333	30 253	1 666	13 991	21 139	(7 149)	-33,8%	30 253
Vote 03 - Corporate Services		95 154	154 816	169 892	11 259	64 808	106 226	(41 418)	-39,0%	169 892
Vote 04 - Financial Services		576 353	392 918	374 196	14 838	168 956	258 201	(89 245)	-34,6%	374 196
Vote 05 - Municipal Infrastructure		111 950	348 134	531 847	12 776	110 049	268 832	(158 783)	-59,1%	531 847
Vote 06 - Community Services		19 491	25 146	24 691	2 113	14 521	16 673	(2 153)	-12,9%	24 691
Vote 07 - Public Safety & Transport		127 050	156 991	172 123	15 331	90 676	107 687	(17 011)	-15,8%	172 123
Vote 08 - Sports, Arts, Parks, Culture		45 930	65 440	60 480	3 891	31 226	42 635	(11 409)	-26,8%	60 480
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		9 790	19 722	18 163	1 011	7 739	12 836	(5 097)	-39,7%	18 163
Vote 10 - Hunan Settlements		8 400	14 658	14 918	570	4 669	9 824	(5 155)	-52,5%	14 918
Vote 11 - ldp, Pms Department		2 860	3 341	4 096	285	2 580	2 378	202	8,5%	4 096
Vote 12 - Spatial Development, Planning & Traditional Affairs		10 396	15 319	15 791	759	7 505	10 307	(2 802)	-27,2%	15 791
Vote 13 - Electricity Department		1 251 281	734 986	1 248 057	58 188	638 210	592 605	45 605	7,7%	1 248 057
Vote 14 - Maluti Water		141 926	158 944	175 653	10 579	79 551	109 305	(29 754)	-27,2%	175 653
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	2 534 242	2 189 723	2 905 918	136 961	1 267 365	1 603 055	(335 689)	-20,9%	2 905 918
Surplus/ (Deficit) for the year	2	(692 692)	13 357	(819 036)	17 714	16 466	(157 574)	174 041	-110,4%	(819 036)



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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) - M08 February

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	356 633	22 047	254 460	308 499	(54 039)	-18%	356 633
Service charges - Water		89 226	118 471	117 286	7 559	62 105	78 744	(16 638)	-21%	117 286
Service charges - Waste Water Management		41 923	48 724	48 724	3 595	29 190	32 483	(3 293)	-10%	48 724
Service charges - Waste management		41 737	48 518	48 355	3 696	30 041	32 313	(2 272)	-7%	48 355
Sale of Goods and Rendering of Services		2 004	5 918	5 367	524	2 043	3 835	(1 792)	-47%	5 367
Agency services								-		
Interest								-		
Interest earned from Receivables		(0)	13 798	9 063	3 216	9 472	8 252	1 220	15%	9 063
Interest from Current and Non Current Assets		4 405	4 620	4 620	220	4 799	3 080	1 719	56%	4 620
Dividends								-		
Rent on Land		-	-	-	-	-	-	-		-
Rental from Fixed Assets		1 131	2 504	2 004	80	1 036	1 569	(534)	-34%	2 004
Licence and permits								-		
Operational Revenue		8 389	2 889	3 708	58	1 925	2 090	(165)	-8%	3 708
Non-Exchange Revenue										
Property rates		111 776	128 537	115 244	9 177	66 075	83 033	(16 958)	-20%	115 244
Surcharges and Taxes								-		
Fines, penalties and forfeits		688	1 500	950	19	192	890	(698)	-78%	950
Licence and permits								-		
Transfers and subsidies - Operational		765 933	810 030	809 734	70 499	680 490	539 961	140 530	26%	809 734
Interest		-	12 163	2 600	1 292	3 840	6 196	(2 356)	-38%	2 600
Fuel Levy								-		
Operational Revenue		-	-	-	-	-	-	-		-
Gains on disposal of Assets		-	-	-	-	-	-	-		-
Other Gains		3	4	7	-	3	3	0	5%	7
Discontinued Operations								-		
Total Revenue (excluding capital transfers and contributions)		1 389 000	1 705 903	1 524 295	121 982	1 145 670	1 100 947	44 723	4%	1 524 295
Expenditure By Type										
Employee related costs		727 726	743 437	743 444	58 265	448 005	495 626	(47 621)	-10%	743 444
Remuneration of councillors		31 785	33 085	33 254	2 371	18 920	22 091	(3 171)	-14%	33 254
Bulk purchases - electricity		758 138	565 900	877 794	51 831	575 644	439 646	135 998	31%	877 794
Inventory consumed		34 181	58 144	60 137	6 170	19 105	39 161	(20 056)	-51%	60 137
Debt impairment		-	60 000	125 000	-	-	53 000	(53 000)	-100%	125 000
Depreciation and amortisation		292 746	153 916	284 951	-	-	128 818	(128 818)	-100%	284 951
Interest		382 456	15 144	210 944	-	975	49 256	(48 281)	-98%	210 944
Contracted services		87 968	210 581	218 634	10 328	68 707	141 998	(73 292)	-52%	218 634
Transfers and subsidies		111 153	187 200	187 200	-	87 061	124 800	(37 739)	-30%	187 200
Irrecoverable debts written off		13 377	17 000	7 000	101	3 840	9 333	(5 493)	-59%	7 000
Operational costs		94 708	145 300	157 546	7 894	45 107	99 316	(54 209)	-55%	157 546
Losses on Disposal of Assets		-	-	-	-	-	-	-		-
Other Losses		4	16	13	-	2	10	(8)	-79%	13
Total Expenditure		2 534 242	2 189 723	2 905 918	136 961	1 267 365	1 603 055	(335 689)	-21%	2 905 918
Surplus/(Deficit)		(1 145 243)	(483 820)	(1 381 622)	(14 978)	(121 695)	(502 107)	380 413	(0)	(1 381 622)
Transfers and subsidies - capital (monetary allocations)										
		273 230	234 059	285 867	32 692	89 755	166 401	(76 646)	(0)	285 867
Transfers and subsidies - capital (in-kind)								-		
Surplus/(Deficit) after capital transfers & contributions		(872 013)	(249 761)	(1 095 755)	17 714	(31 940)	(335 706)	303 767	(0)	(1 095 755)
Income Tax										
Surplus/(Deficit) after income tax		(872 013)	(249 761)	(1 095 755)	17 714	(31 940)	(335 706)			(1 095 755)
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality		(872 013)	(249 761)	(1 095 755)	17 714	(31 940)	(335 706)			(1 095 755)
Share of Surplus/Deficit attributable to Associate										
Intercompany /Parent subsidiary transactions		179 321	263 118	276 719	-	48 406	178 132			276 719
Surplus/ (Deficit) for the year		(692 692)	13 357	(819 036)	17 714	16 466	(157 574)			(819 036)



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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 - M08 February)

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	1 550	(115)	(115)	1 943	(2 058)	-106%	1 550
Vote 03 - Corporate Services		3 298	5 397	4 897	–	2 620	3 498	(878)	-25%	4 897
Vote 04 - Financial Services		255	16 000	800	10	234	7 627	(7 393)	-97%	800
Vote 05 - Municipal Infrastructure		52 683	185 832	249 249	14 756	74 958	136 571	(61 614)	-45%	249 249
Vote 06 - Community Services		304 588	18 907	18 744	–	2 457	12 572	(10 115)	-80%	18 744
Vote 07 - Public Safety & Transport		1 466	5 000	4 080	–	–	3 149	(3 149)	-100%	4 080
Vote 08 - Sports, Arts, Parks, Culture		1 351	17 855	6 908	270	973	9 714	(8 741)	-90%	6 908
Vote 13 - Electricity Department		(474 722)	16 678	16 678	1 540	6 881	11 118	(4 238)	-38%	16 678
Vote 14 - Maluti Water		421	11 445	11 445	10	17	7 630	(7 613)	-100%	11 445
Total Capital single-year expenditure	4	(110 658)	280 614	314 352	16 471	88 024	193 824	(105 800)	-55%	314 352
Total Capital Expenditure		(110 658)	280 614	314 352	16 471	88 024	193 824	(105 800)	-55%	314 352
Capital Expenditure - Functional Classification										
Governance and administration		3 975	37 842	19 192	(95)	2 756	21 498	(18 743)	-87%	19 192
Executive and council		421	14 945	12 995	(105)	(98)	9 573	(9 671)	-101%	12 995
Finance and administration		3 553	22 897	6 197	10	2 853	11 925	(9 071)	-76%	6 197
Internal audit								–		
Community and public safety		307 406	40 262	29 233	270	3 430	24 636	(21 206)	-86%	29 233
Community and social services		304 606	19 407	19 244	–	2 457	12 905	(10 448)	-81%	19 244
Sport and recreation		1 351	17 855	6 908	270	973	9 714	(8 741)	-90%	6 908
Public safety		1 449	3 000	3 080	–	–	2 016	(2 016)	-100%	3 080
Economic and environmental services		(115 711)	14 766	9 359	579	4 003	8 763	(4 760)	-54%	9 359
Road transport		(115 711)	14 766	9 359	579	4 003	8 763	(4 760)	-54%	9 359
Trading services		(306 328)	187 743	256 568	15 717	77 836	138 927	(61 092)	-44%	256 568
Energy sources		(474 722)	16 678	16 678	1 540	6 881	11 118	(4 238)	-38%	16 678
Water management		60 765	87 462	119 467	3 235	11 654	64 709	(53 055)	-82%	119 467
Waste water management		107 629	83 604	120 423	10 942	59 301	63 100	(3 799)	-6%	120 423
Total Capital Expenditure - Functional Classification	3	(110 658)	280 614	314 352	16 471	88 024	193 824	(105 800)	-55%	314 352
Funded by:										
National Government		513 406	224 272	211 180	15 026	78 388	146 896	(68 508)	-47%	211 180
Provincial Government		–	–	64 900	–	–	12 980	(12 980)	-100%	64 900
Transfers recognised - capital		513 406	224 272	276 080	15 026	78 388	159 876	(81 488)	-51%	276 080
Borrowing	6							–		
Internally generated funds		(624 064)	56 342	38 272	1 445	9 636	33 948	(24 311)	-72%	38 272
Total Capital Funding		(110 658)	280 614	314 352	16 471	88 024	193 824	(105 800)	-55%	314 352



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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 February amounted to **R1.4 million**.

Description R'000	Budget Year 2023-2024					
	Original Budget	Adjustment Budget	February Actuals	YearTD outcomes	%	Balances
PARENT MUNICIPALITY	44 500	26 430	1 435	9 606	36%	16 824
Vehicle(Legislative)	1 500	750	–	–	0%	750
Machinery	–	300	–	–	0%	300
Computer & equipment(Legislative)	2 000	500	(115)	(115)	-23%	615
Machinery & equipment (corporate)	1 000	1 000	–	107	11%	893
Computer & equipment	4 000	3 500	–	2 500	71%	1 000
Furniture & fittings	1 000	800	10	234	29%	566
Electricity prepaid meters	15 000	–	–	–	0%	–
Machinery & equipment (Community Service)	–	100	–	–	0%	100
Machinery & equipment (public safety)	500	500	–	–	0%	500
Furniture & fittings(public safety)	–	50	–	–	0%	50
Colour Print Machine	–	30	–	–	0%	30
Vehicle(Public Safety)	3 000	3 000	–	–	0%	3 000
Vehicle(Security)	1 000	–	–	–	0%	–
Machinery & equipment (Security)	500	500	–	–	0%	500
Machinery & equipment (Sports)	–	400	–	–	0%	400
Transformers	15 000	15 000	1 540	6 881	46%	8 119
MAP WATER	11 842	11 842	10	31	0%	11 812
Infrastructure Upgrade - Hardware	397	397	–	13	3%	384
Motor Vehicles	5 023	5 023	–	–	0%	5 023
Equipment Other	199	199	10	10	5%	188
Plant and Machinery	1 257	1 257	–	–	0%	1 257
Refurbishment Projects	4 511	4 511	–	2	0%	4 509
Furniture & Fitting	235	235	–	5	2%	230
Office Equipment	50	50	–	–	0%	50
Computers	170	170	–	–	0%	170
Total Capital Budget Funded From Own Source	56 342	38 272	1 445	9 636	25%	28 636



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The capital expenditure from conditional grants

The total capital expenditure from projects funded by grants in February amounted to **R15 million (excluding Vat)**.

Description (Functional classification)	Source of funding	Budget Year 2023-2024					
		Original Budget	Adjustment Budget	February Actuals	YTD Actuals	%	Balance
ROADS PROJECTS		14,766	9,359	579	4,003	27%	5,356
Monontsha:Construction Of Footbridge	MIG	6,136	2,636	579	579	22%	2,057
Phutha:Upgr 1km Paved Road Motebang Ph1	MIG	2,514	–	–	–	0%	–
Intabazwe Ext3 Paved Roads Phase 3	MIG	2,107	2,616	–	–	0%	2,616
Namahadi Const 5km Roads P4	MIG	4,010	4,107	–	3,423	83%	683
WATER PROJECTS		87,462	119,467	3,235	11,654	13%	107,813
Improving Water Revenue	WSIG	16,000	–	–	–	0%	–
Thaba Bosiu Water Pipeline	MIG	35,726	18,641	1,481	1,481	8%	17,160
Ha - Sethunya: Water Retic 500 Stands	MIG	17,759	17,759	1,482	5,663	32%	12,096
Upgrading Of Water Pump Stations	MIG	15,439	6,629	272	2,558	39%	4,071
Water Pump Station - MIG R&M	MIG	–	9,000	–	–	0%	9,000
Matebeleng 3ml Reservoir	MIG	2,538	2,538	–	1,952	77%	585
Makholokweng Water Network	HS	–	64,900	–	–	0%	64,900
WASTE WATER MANAGEMENT/ SEWERAGE PROJECTS		83,604	120,423	10,942	59,301	71%	61,123
Makholokweng Bulk And Sewer Network	WSIG	22,317	38,317	7,826	24,623	64%	13,694
Intabazwe Ext3:Cons Waterborne Sew N/Wrk	MIG	544	544	–	463	85%	81
Namahadi:Construction Sewer Network	MIG	26,882	11,605	2,756	6,144	53%	5,461
Refurbishment Of Sewer Pump Stations	MIG	17,202	17,202	360	12,231	71%	4,972
Qwa Qwa:Constr 5000 Vip Toilets Ph 13 B	MIG	–	24,855	–	–	0%	24,855
Sewer Pump Station - MIG R&M	MIG	–	9,000	–	–	0%	9,000
Qwa Qwa:Constr 24000 Vip Toilets Ph 13 A	MIG	16,659	18,900	–	15,840	84%	3,061
COMMUNITY FACILITY PROJECTS		18,907	18,644	–	2,457	13%	16,187
Phuthaditjhaba: Upgrading Of Town Hall	MIG	18,907	18,644	–	2,457	13%	16,187
SPORTS AND RECREATIONAL FACILITIES		17,855	6,508	270	973	5%	1,700
Upgrade Of Platberg Stadium Phase 1	MIG	15,043	4,809	270	973	20%	3,836
Refurbishment Of Charles Mopeli Stadium	MIG	2,812	1,700	–	–	0%	1,700
ELECTRICITY PROJECTS		1,678	1,678	–	–	0%	1,678
Maphigh mast lights in 4 towns ph 2	MIG	1,678	1,678	–	–	0%	1,678
TOTAL ASSETS FUNDED BY NATIONAL GRANTS		224,272	276,080	15,026	78,388	35%	193,856



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1.2.5 Table C6 Consolidated Financial Position

The table indicates that the total assets amounted to **R10.4 billion** and the total liabilities amounted to **R11.1 billion** by the end of **February 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 - M08

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)	731 317	750 873	731 317
Trade and other receivables from exchange transactions		1 167 563	1 499 043	1 364 506	1 301 655	1 364 506
Receivables from non-exchange transactions		646 771	75 837	694 259	682 206	694 259
Current portion of non-current receivables		144	—	144	144	144
Inventory		4 791	559	3 087	4 637	3 087
VAT		1 371 852	362 750	1 540 445	1 481 432	1 540 445
Other current assets		(1 120)	—	(158)	(1 203)	(158)
Total current assets		3 393 064	242 936	4 333 600	4 219 744	4 333 600
Non current assets						
Investments						
Investment property		803 255	—	—	803 255	—
Property, plant and equipment		5 308 418	4 496 827	4 530 565	5 396 442	4 530 565
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	4 530 565	6 199 553	4 530 565
TOTAL ASSETS		9 504 593	4 739 763	8 864 166	10 419 297	8 864 166
LIABILITIES						
Current liabilities						
Bank overdraft		—	—	—	—	—
Financial liabilities		(15 019)	—	(15 019)	(15 019)	(15 019)
Consumer deposits		25 772	313	26 299	26 141	26 299
Trade and other payables from exchange transactions		9 718 363	6 322 450	10 010 535	10 154 755	10 010 535
Trade and other payables from non-exchange transactions		18 400	—	18 400	91 797	18 400
Provision		161 371	—	161 371	161 371	161 371
VAT		688 629	85 381	740 143	737 582	740 143
Other current liabilities		—	—	—	—	—
Total current liabilities		10 597 515	6 408 144	10 941 728	11 156 626	10 941 728
Non current liabilities						
Financial liabilities		320	—	320	320	320
Provision		—	—	—	—	—
Long term portion of trade payables		—	—	—	—	—
Other non-current liabilities		—	—	—	—	—
Total non current liabilities		320	—	320	320	320
TOTAL LIABILITIES		10 597 834	6 408 144	10 942 048	11 156 946	10 942 048
NET ASSETS	2	(1 093 242)	(1 668 381)	(2 077 882)	(737 649)	(2 077 882)
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		(907 619)	(1 681 738)	(1 045 912)	(1 112 990)	(1 045 912)
Reserves and funds		(212 934)	—	(212 934)	(212 934)	(212 934)
Other		—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	2	(1 120 553)	(1 681 738)	(1 258 846)	(1 325 924)	(1 258 846)



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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 - M08 February

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	71 306	3 050	44 646	47 538	(2 892)	-6%	71 306
Service charges		-	325 692	456 761	19 567	161 283	304 507	(143 224)	-47%	456 761
Other revenue		-	78 801	(123 242)	(59 067)	(116 954)	(82 161)	(34 793)	42%	(123 242)
Transfers and Subsidies - Operational		-	810 030	809 734	-	603 316	539 823	63 493	12%	809 734
Transfers and Subsidies - Capital		-	234 059	285 867	30 724	162 196	190 578	(28 382)	-15%	285 867
Interest		-	9 654	1 206	119	822	804	19	2%	1 206
Dividends								-		
Payments										
Suppliers and employees		-	(1 809 919)	(1 935 803)	130 861	(331 517)	(1 290 535)	(959 018)	74%	(1 935 803)
Interest								-		
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	(277 486)	(434 171)	125 255	523 792	(289 447)	(813 240)	281%	(434 171)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		-	(280 614)	(314 352)	(16 471)	(88 024)	(209 568)	(121 544)	58%	(314 352)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(280 614)	(314 352)	(16 471)	(88 024)	(209 568)	(121 544)	58%	(314 352)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits		-	313	528	61	369	352	17	5%	528
Payments										
Repayment of borrowing								-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	313	528	61	369	352	(17)	-5%	528
NET INCREASE/ (DECREASE) IN CASH HELD		-	(557 787)	(747 995)	108 846	436 137	(498 664)			(747 995)
Cash/cash equivalents at beginning:		64 626	-	673 676	1 000 968	673 676	673 676			673 676
Cash/cash equivalents at month/year end:		64 626	(557 787)	(74 319)		1 109 814	175 013			(74 319)



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PART 2 - SUPPORTING DOCUMENTATION

2.1. SUPPORTING TABLES

2.1.1. Debtors Age Analysis

- The total debt book amounted to **R2.543 billion** by the end of **February 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 **R756 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 **R1.5 billion**.

FS194 Maluti-a-Phofung - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February

Description	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis By Income Source										
Water	1200	15 145	13 063	10 854	10 513	14 582	10 107	61 614	620 381	756 260
Electricity	1300	4 797	4 080	3 324	3 338	4 030	3 526	20 859	282 961	326 915
Property Rates	1400	9 122	7 640	7 420	7 289	7 151	7 102	39 339	531 054	616 118
Waste Water Management	1500	4 044	4 007	3 829	3 805	3 851	3 798	22 303	246 652	292 289
Waste Management	1600	4 048	3 959	3 900	3 873	3 858	3 862	22 279	248 444	294 223
Interest on Arrear Debtor Accounts	1810	4 477	4 437	2	0	–	4 231	19	209 543	222 709
Other	1900	863	291	610	188	155	142	623	31 894	34 767
Total By Income Source	2000	42 497	37 478	29 939	29 006	33 625	32 768	167 037	2 170 929	2 543 280
Debtors Age Analysis By Customer Group										
Organs of State	2200	8 551	6 818	6 725	7 601	6 865	8 626	37 963	406 547	489 695
Commercial	2300	8 852	8 040	5 721	4 869	5 281	6 485	29 003	479 539	547 788
Households	2400	25 094	22 620	17 494	16 536	21 479	17 658	100 072	1 284 844	1 505 797
Total By Customer Group	2600	42 497	37 478	29 939	29 006	33 625	32 768	167 037	2 170 929	2 543 280



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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 **R5.784 billion**. This balance should be corrected to balance with the Eskom statement.

The total creditors amounted to **R8.093 billion** by the end of February 2024.

FS194 Maluti-a-Phofung - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

Description R thousands	NT Code	Budget Year 2022/23								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	73 161	157 723	-	-	-	-	-	7 789 166	8 020 049
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	2 347	3 131	7 372	60 071	-	-	-	-	72 921
Auditor General	0800	-	-	-	43	-	-	-	-	43
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	75 508	160 854	7 372	60 114	-	-	-	7 789 166	8 093 013

2.1.3. Investments Portfolio Analysis

- The closing balances by the end of **February 2024** amounted to **R89.8 million**.

FS194 Maluti-a-Phofung - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February

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)	3	19
Standard Bank 348526407	Months	Investment	-	-	-	-	-
FNB 62756806661	Months	Investment	46,780	208	(34,867)	-	12,120
ABSA 9358605812	Months	Investment	121,820	2,488	(61,152)	-	63,156
Nedbank 7881162791	Months	Investment	11,319	76	-	-	11,395
Standard Bank 480823938	Months	Investment	-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST			183,137	2,772	(96,019)	3	89,892



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2.1.4. Allocations and grants received

The grants received during the current month amounted to **R1.2 million**. The **Human Settlement Grant** received to date amounted to **R30.7 million**. The total received was only recorded to the vote this month after the correct vote was created. The total grants received to date amounted to **R766 million**. 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	Adjustment Budget 2023/24	February Actual	YearTD actual	Balance
RECEIPTS:					
Operating Transfers and Grants					
National Government:					
Equitable Share	801 631	801 631	–	596 507	(205 124)
Expanded Public Works Programme Integrated Grant	5 299	5 003	1 294	5 003	–
Local Government Financial Management Grant	3 100	3 100	–	3 100	–
Total Operating Transfers and Grants	810 030	809 734	1 294	604 610	(205 124)
Capital Transfers and Grants					
Municipal Infrastructure Grant	195 742	182 650	–	103 155	(79 495)
Water Services Infrastructure Grant	38 317	38 317	–	28 317	(10 000)
Human Settlement (HS)	–	64 900	30 724	30 724	(34 176)
Total Capital Transfers and Grants	234 059	285 867	30 724	162 196	(123 671)
TOTAL RECEIPTS OF TRANSFERS & GRANTS	1 044 089	1 095 601	32 018	766 806	(328 795)



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2.1.5. Councillors and Board Member Allowances and Employee Benefits

The total employee costs in February for the Parent municipality including councillors amounted to **R49.2 million.**



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FS194 Maluti-a-Phofung - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February

PS194 Maluti-a-Phofung - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - 0001 February										
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	27 112	1 931	15 247	18 417	(3 170)	-17%	27 112
Pension and UIF Contributions		146	140	143	9	88	94	(6)	-7%	143
Medical Aid Contributions		52	55	52	4	35	36	(2)	-5%	52
Motor Vehicle Allowance		—	—	—	—	—	—	—	—	—
Cellphone Allowance		2 809	3 101	3 169	270	2 076	2 081	(5)	0%	3 169
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		1 760	1 944	2 778	156	1 474	1 463	11	1%	2 778
Sub Total - Councillors		31 785	33 085	33 254	2 371	18 920	22 091	(3 171)	-14%	33 254
% increase	4		4,1%	4,6%						4,6%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5 914	9 653	8 778	640	4 770	6 260	(1 490)	-24%	8 778
Pension and UIF Contributions		335	570	573	21	169	381	(212)	-56%	573
Medical Aid Contributions		85	163	104	5	42	97	(54)	-56%	104
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		813	1 546	1 377	92	677	997	(320)	-32%	1 377
Cellphone Allowance		91	176	131	9	72	108	(36)	-34%	131
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	10 962	767	5 730	7 843	(2 113)	-27%	10 962
% increase	4		67,3%	51,4%						51,4%
Other Municipal Staff										
Basic Salaries and Wages		361 745	334 883	324 595	30 156	219 122	221 198	(2 076)	-1%	324 595
Pension and UIF Contributions		54 596	58 635	57 975	4 709	37 989	38 958	(969)	-2%	57 975
Medical Aid Contributions		24 259	24 850	26 575	2 421	18 123	16 911	1 212	7%	26 575
Overtime		71 016	70 445	81 695	4 507	38 293	49 213	(10 920)	-22%	81 695
Performance Bonus		24 025	29 856	28 568	1 460	18 993	19 646	(653)	-3%	28 568
Motor Vehicle Allowance		13 266	14 579	13 887	1 066	8 923	9 581	(658)	-7%	13 887
Cellphone Allowance		1 085	1 216	1 099	84	701	787	(86)	-11%	1 099
Housing Allowances		1 502	1 524	1 643	132	1 073	1 040	33	3%	1 643
Other benefits and allowances		3 371	4 032	3 351	273	1 878	2 552	(673)	-26%	3 351
Payments in lieu of leave		(9 525)	1 960	3 861	405	3 708	1 687	2 021	120%	3 861
Long service awards		4 931	6 747	5 662	872	4 207	4 281	(74)	-2%	5 662
Post-retirement benefit obligations		(470)	—	1 200	(65)	(454)	240	(694)	-289%	1 200
Entertainment		—	—	—	—	—	—	—	—	—
Scarcity		—	100	—	—	—	47	(47)	-100%	—
Acting and post related allowance		4 689	6 280	6 150	50	2 011	4 161	(2 149)	-52%	6 150
In kind benefits		—	—	—	—	—	—	—	—	—
Sub Total - Other Municipal Staff		554 489	555 107	556 261	46 071	354 569	370 302	(15 734)	-4%	556 261
% increase	4		0,1%	0,3%						0,3%
Total Parent Municipality		593 513	600 300	600 477	49 208	379 218	400 236	(21 018)	-5%	600 477

- The February total employee costs for the Entity amounted to **R11.4 million**.
- The **consolidated** total employee costs for February amounted to **R60.6 million** (including councillors) and the year to date amounted to **R466.9 million**.



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FS194 Maluti-a-Phofung - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February

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	10 363	(10 277)	-99%	15 544
Pension and UIF Contributions		429	3 649	3 649	46	341	2 433	(2 092)	-86%	3 649
Medical Aid Contributions		–	834	834	–	–	556	(556)	-100%	834
Overtime		–	1 004	1 004	–	–	669	(669)	-100%	1 004
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		–	3 474	3 474	–	–	2 316	(2 316)	-100%	3 474
Cellphone Allowance		–	–	–	–	–	–	–	0%	–
Housing Allowances		–	704	704	–	–	469	(469)	-100%	704
Other benefits and allowances		2	1 610	1 610	2	8	1 073	(1 065)	-99%	1 610
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	119	119	–	–	79	(79)	-100%	119
Entertainment		–	–	–	–	–	–	–	0%	–
Scarcity		–	–	–	–	–	–	–	0%	–
Acting and post related allowance		–	220	220	–	–	147	(147)	-100%	220
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Entities		431	27 158	27 158	48	435	18 105	(17 670)	-98%	27 158
% increase	4		6199,3%	6199,3%						6199,3%
Other Staff of Entities										
Basic Salaries and Wages		74 996	75 524	75 524	5 089	43 311	50 349	(7 039)	-14%	75 524
Pension and UIF Contributions		12 035	16 171	16 171	904	7 300	10 781	(3 480)	-32%	16 171
Medical Aid Contributions		8 429	7 231	7 231	704	5 281	4 821	461	10%	7 231
Overtime		22 426	12 338	12 338	1 462	9 635	8 225	1 410	17%	12 338
Performance Bonus		5 536	12 446	12 446	167	2 261	8 297	(6 036)	-73%	12 446
Motor Vehicle Allowance		13 386	11 265	11 265	1 019	8 230	7 510	720	10%	11 265
Cellphone Allowance		–	–	–	–	–	–	–	0%	–
Housing Allowances		2 156	3 218	3 218	161	1 298	2 146	(848)	-40%	3 218
Other benefits and allowances		11 542	7 924	7 924	925	5 419	5 283	136	3%	7 924
Payments in lieu of leave		1 276	–	–	81	110	–	110	#DIV/0!	–
Long service awards		461	1 095	1 095	19	66	730	(664)	-91%	1 095
Post-retirement benefit obligations		783	445	445	–	–	296	(296)	-100%	445
Entertainment		–	–	–	–	–	–	–	0%	–
Scarcity		–	–	–	–	–	–	–	0%	–
Acting and post related allowance		12 539	1 408	1 408	849	4 360	938	3 422	365%	1 408
In kind benefits		–	–	–	–	–	–	–	0%	–
Sub Total - Other Staff of Entities		165 567	149 064	149 064	11 379	87 271	99 376	(12 105)	-12%	149 064
% increase	4		-10,0%	-10,0%						-10,0%
Total Municipal Entities		165 998	176 222	176 222	11 427	87 706	117 481	(29 775)	-25%	176 222
TOTAL SALARY, ALLOWANCES & BENEFITS		759 510	776 522	776 698	60 636	466 925	517 717	(50 792)	-10%	776 698
% increase	4		2,2%	2,3%						2,3%
TOTAL MANAGERS AND STAFF		727 726	743 437	743 444	58 265	448 005	495 626	(47 621)	-10%	743 444

2.2. PARENT MUNICIPALITY FINANCIAL PERFORMANCE



Budget statement report for the month ending 29 February 2024 – MFMA

Local Municipality • Mmashepa wa seLehale • Plaaslike Munisipaliteit

The total revenue for the parent municipality amounted to **R44.2 million**.

The total expenditure amounted to **R120.9 million**.

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

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	356 633	22 047	254 460	308 499	(54 039)	-18%	356 633
Service charges - Water		89 226	118 471	117 286	7 559	62 105	78 744	(16 638)	-21%	117 286
Service charges - Waste Water Management		41 923	48 724	48 724	3 595	29 190	32 483	(3 293)	-10%	48 724
Service charges - Waste management		41 737	48 518	48 355	3 696	30 041	32 313	(2 272)	-7%	48 355
Sale of Goods and Rendering of Services		2 032	5 798	5 247	511	2 024	3 755	(1 731)	-46%	5 247
Agency services										
Interest										
Interest earned from Receivables		(0)	13 798	9 063	3 216	9 472	8 252	1 220	15%	9 063
Interest earned from Current and Non Current Assets		4 405	4 500	4 500	158	4 712	3 000			4 500
Dividends										
Rent on Land										
Rental from Fixed Assets		1 131	2 504	2 004	80	1 036	1 569	(534)	-34%	2 004
Licence and permits										
Operational Revenue		8 389	2 889	3 708	58	1 925	2 090	(165)	-8%	3 708
Non-Exchange Revenue										
Property rates		111 776	128 537	115 244	9 177	66 075	83 033			115 244
Surcharges and Taxes										
Fines, penalties and forfeits		688	1 500	950	19	192	890	(698)	-78%	950
Licences or permits										
Transfer and subsidies - Operational		752 500	810 030	809 734	(7 142)	602 359	539 961			809 734
Interest			12 163	2 600	1 292	3 840	6 196			2 600
Fuel Levy										
Operational Revenue										
Gains on disposal of Assets										
Other Gains		3	4	7		3	3			7
Discontinued Operations										
Total Revenue (excluding capital transfers and contribution)		1 375 594	1 705 663	1 524 055	44 266	1 067 433	1 100 787	(33 354)	-3%	1 524 055
Expenditure By Type										
Employee related costs		561 728	567 215	567 223	46 837	360 299	378 145	(17 847)	-5%	567 223
Remuneration of councillors		31 785	33 085	33 254	2 371	18 920	22 091	(3 171)	-14%	33 254
Bulk purchases - electricity		758 138	565 900	877 794	51 831	575 644	439 646	135 998	31%	877 794
Inventory consumed		28 676	39 455	41 346	5 408	15 979	26 682	(10 703)	-40%	41 346
Debt impairment			60 000	125 000			53 000	(53 000)	-100%	125 000
Depreciation and amortisation		292 746	151 101	282 136			126 941	(126 941)	-100%	282 136
Interest		382 456	15 000	210 800			49 160	(48 185)	-98%	210 800
Contracted services		84 555	181 541	189 894	9 765	66 392	122 698	(56 306)	-46%	189 894
Transfers and subsidies		111 153	187 200	187 200		87 061	124 800	(37 739)	-30%	187 200
Irrecoverable debts written off		13 377	17 000	7 000	101	3 840	9 333	(5 493)	-59%	7 000
Operational costs		81 860	120 692	119 138	4 601	31 238	80 151	(48 913)	-61%	119 138
Losses on disposal of Assets										
Other Losses		4	7	4		2	4			4
Total Expenditure		2 346 478	1 938 197	2 640 790	120 915	1 160 349	1 432 651	(272 301)	-19%	2 640 790
Surplus/(Deficit)		(970 884)	(232 534)	(1 116 735)	(76 649)	(92 916)	(331 863)	238 947	-72%	(1 116 735)
Transfers and subsidies - capital (monetary allocations)		273 230	234 059	285 867	32 692	89 755	166 401	(76 646)	-46%	285 867
Transfers and subsidies - capital (in-kind)										
Surplus/(Deficit) after capital transfers & contributions		(697 654)	1 525	(830 868)	(43 957)	(3 161)	(165 462)	162 301	-98%	(830 868)
Income Tax										
Surplus/(Deficit) after income tax		(697 654)	1 525	(830 868)	(43 957)	(3 161)	(165 462)	162 301	-98%	(830 868)



Budget statement report for the month ending 29 February 2024 – MFMA

Local Municipality • Mmasipolaka wa seLehale • Phasitlase Municipality

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 transaction 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 **R15.2 million** and the year to date was **R103.4 million**.

Maluti Water (Pty) Ltd - Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

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	13	19	80	(61)	-75,9%	120
Agency services								-		
Interest								-		
Interest earned from Receivables								-		
Interest earned from Current and Non Current Assets		-	120	120	62	87	80	7	8,4%	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	-	-	77 641	78 131	-	78 131	#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	77 716	78 237	160	78 077	48798,3%	240
Expenditure By Type										
Employee related costs		165 998	176 222	176 222	11 427	87 706	117 481	(29 775)	-25,3%	176 222
Remuneration of board members		-	-	-	-	-	-	-		-
Bulk purchases - electricity		-	-	-	-	-	-	-		-
Inventory consumed		(708)	-	(396)	-	(396)	12 479	(12 875)	-103,2%	18 790
Debt impairment								-		
Depreciation and asset impairment		-	2 815	2 815	-	-	1 877	(1 877)	-100,0%	2 815
Interest		-	144	144	-	-	96	(96)	-100,0%	144
Contracted services		3 414	29 040	28 740	563	2 315	19 300	(16 985)	-88,0%	28 740
Transfers and subsidies								-		
Irrecoverable debts written off		-	-	-	-	-	-	-		-
Operational costs		12 848	24 608	38 408	3 293	13 869	19 165	(5 296)	-27,6%	38 408
Losses on disposal of Assets		-	-	-	-	-	-	-		-
Other Losses		-	9	9	-	-	6	(6)	-100,0%	9
Total Expenditure	3	181 551	232 837	245 941	15 284	103 494	170 404	(66 910)	-39,3%	265 127
Surplus/(Deficit)		(168 145)	(232 597)	(245 701)	62 432	(25 257)	(170 244)	144 987	-85,2%	(264 887)
Transfers and subsidies - capital (monetary allocations)								-		
Transfers and subsidies - capital (in-kind)								-		
Surplus/(Deficit) before taxation		(168 145)	(232 597)	(245 701)	62 432	(25 257)	(170 244)	144 987	-85,2%	(264 887)
Income Tax								-		
Surplus/(Deficit) for the year		(168 145)	(232 597)	(245 701)	62 432	(25 257)	(170 244)	144 987		(264 887)
References										
1. Revenue includes sales of: (insert description)										
2. Bulk purchases - electricity										
2. Bulk purchases - water										
3. Expenditure includes repairs & maintenance of:										



Budget statement report for the month ending 29 February 2024 – MFMA

Local Municipality • Mmasipala wa seLehase • Plaaslike Munisipaliteit

The total expenditure for February 2024 amounted to **R10 thousands**.

Maluti Water (Pty) Ltd - Table F3 Monthly Budget Statement - Capital Expenditure - M08 February

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	378	365	96,5%	567
Computer Equipment		-	567	567	-	13	378	365	96,5%	567
Furniture and Office Equipment		3	285	285	-	5	190	185	97,4%	285
Furniture and Office Equipment		3	285	285	-	5	190	185	97,4%	285
Machinery and Equipment		418	5 967	5 967	10	12	3 978	3 966	99,7%	5 967
Machinery and Equipment		418	5 967	5 967	10	12	3 978	3 966	99,7%	5 967
Transport Assets		-	5 023	5 023	-	-	3 349	3 349	100,0%	5 023
Transport Assets		-	5 023	5 023	-	-	3 349	3 349	100,0%	5 023
Total Capital Expenditure	1	-	-	-	-	-	-	-		-
Funded by:										
	6									
Borrowing	3							-		
Internally generated funds		421	11 842	11 842	10	31	7 895	7 864	99,6%	11 842
Total Capital Funding	4	421	11 842	11 842	10	31	7 895	7 864	0	11 842



Budget statement report for the month ending 29 February 2024 – MFMA

Local Municipality • Inkqubo yaseletho • Plaaslike Munisipaliteit

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

The red/blanks represents reports which were not submitted.

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)				
Cash update	Cash Management Unit	Feb-24	Thursday, 29 February 2024	Thursday, 29 February 2024
Month end Final Billing intergration	Revenue Management Unit	Feb-24	Tuesday, 05 March 2024	Tuesday, 12 March 2024
Expenditure capturing	Expenditure Management Unit	Feb-24	Tuesday, 05 March 2024	Friday, 08 March 2024
Monthly salary interface (including pensioners medical aid)	Payroll Management Unit	Feb-24	Tuesday, 05 March 2024	Wednesday, 13 March 2024
Prepaid electricity collection - GL capture- 25151321190ELZZZZWWM	Financial Accounting Unit	Feb-24	Tuesday, 05 March 2024	Tuesday, 12 March 2024
Pre-paid FBE transactions journalised - 25151321160EQFB1ZZWM	Revenue Management Unit	Feb-24	Tuesday, 05 March 2024	Tuesday, 12 March 2024
LPU's transactions journal - 25151321130ELZZZZWWM	Revenue Management Unit	Feb-24	Tuesday, 05 March 2024	Tuesday, 12 March 2024
MAP monthly Journals	Financial Accounting Unit	Feb-24	Thursday, 07 March 2024	Tuesday, 12 March 2024
MAP Water transactions (Journal)	MAP Water	Feb-24	Thursday, 07 March 2024	Monday, 11 March 2024
MAPW journal upload	Financial Accounting Unit	Feb-24	Thursday, 07 March 2024	Tuesday, 12 March 2024
Supporting Reports (5 working days after the end of each month)				
Monthly Investments register	Financial Accounting Unit	Feb-24	Thursday, 07 March 2024	Wednesday, 06 March 2024
FMG report audit & FMCMM information	Financial Accounting	Feb-24	Thursday, 07 March 2024	Wednesday, 06 March 2024
FMG report audit information	Internal Audit Unit	Feb-24	Thursday, 07 March 2024	Tuesday, 12 March 2024
Outstanding 3rd parties report	Payroll Unit	Feb-24	Thursday, 07 March 2024	
Sterkfontein and Special master payments	Expenditure Management Unit	Feb-24	Thursday, 07 March 2024	Friday, 08 March 2024
MAP Water debt (municipal services)	Revenue Management Unit	Feb-24	Thursday, 07 March 2024	Wednesday, 13 March 2024
Monthly Bank and Cash flow report	Financial Accounting Unit	Feb-24	Thursday, 07 March 2024	Monday, 04 March 2024
Monthly Creditors age analysis and AC (data strings)	Expenditure Management Unit	Feb-24	Thursday, 07 March 2024	Friday, 08 March 2024
Monthly Billing vs collection	Revenue Management Unit	Feb-24	Thursday, 07 March 2024	Tuesday, 12 March 2024
Monthly Debtors age analysis - DB (data strings)	Revenue Management Unit	Feb-24	Thursday, 07 March 2024	Monday, 11 March 2024
Monthly Contract register	SCM Unit	Feb-24	Thursday, 07 March 2024	Thursday, 07 March 2024
Eskom bulk invoice	Expenditure Management Unit	Feb-24	Thursday, 07 March 2024	Tuesday, 05 March 2024
Monthly BP135	Revenue Management Unit	Feb-24	Thursday, 07 March 2024	Wednesday, 13 March 2024
Monthly Debt Return	Revenue Management Unit	Feb-24	Thursday, 07 March 2024	Wednesday, 13 March 2024
Revenue Report	Revenue Management Unit	Feb-24	Thursday, 07 March 2024	
MFMA s87 report	MAP Water	Feb-24	Monday, 11 March 2024	Wednesday, 13 March 2024



Budget statement report for the month ending 29 February 2024 – MFMA

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 **February 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: 4/4/2024