

**MFMA - SECTION 71
BUDGET STATEMENT FOR
SUBMISSION TO TREASURY**



31 DECEMBER 2025



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 DECEMBER 2025

Local Municipality • Mmasepota wa seLhohle • Plaasie Munisipaleit

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Abbreviations and Acronyms	
CFO	Chief Financial Officer
MM	Municipal Manager
EM	Executive Mayor
DoRA	Division of Revenue Act
DWS	Department of Water & Sanitation
EEDSM	Energy Efficiency Demand Side Management
EPWIP	Expanded Public Works Incentive Programme
FMG	Finance Management Grant
WSIG	Water Service Infrastructure Grant
FY	Financial Year
mSCOA	Municipal Standard Chart of Accounts
FBS	Free basic services
FBE	Free basic electricity
IDP	Integrated Development Strategy
kℓ	kilolitre
km	kilometre
KPA	Key Performance Area
KPI	Key Performance Indicator
kWh	kilowatt
UIF&W	Unauthorised, Irregular, Fruitless and Wasteful
CAPEX	Capital Expenditure
MBRR	Municipal budget and reporting regulations
BFP	Budget Funding Plan
<p>Share of associate /Intercompany/Parent subsidiary transactions - refers to the revenue received by the Entity from the Parent which includes the Equitable Share, Water and Sewer</p>	
ℓ	litre
LED	Local Economic Development
MFMA	Municipal Financial Management Act
MIG	Municipal Infrastructure Grant
MMC	Member of Mayoral Committee
MPRA	Municipal Properties Rates Act
MSA	Municipal Systems Act
MTEF	Medium-term Expenditure Framework
MTREF	Medium-term Revenue and Expenditure Framework
NERSA	National Electricity Regulator South Africa
PPE	Property Plant and Equipment
SALGA	South African Local Government Association
SDBIP	Service Delivery Budget Implementation Plan
HIT	Harrismith Intabazwe Tshiame
INEP	Integrated National Electrification Programme



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PART 1: IN-YEAR REPORT FOR THE PERIOD ENDING 31 DECEMBER 2025

1 PURPOSE

The purpose of this report is to comply with section 71 of the MFMA by providing a monthly statement on the implementation of the budget of the municipality for the month ending 31 December 2025.

2 BUSINESS PLAN

IDP and Budget process plan

3 STRATEGIC OBJECTIVE

The strategic objective of this report is to improve the effectiveness of governance, administrative and financial systems:

- Strengthen integrated planning, monitoring and evaluation of municipal programs.
- Improve public participation and oversight to enhance accountability.
- Increase municipal financial viability.

4 DELEGATED AUTHORITY

Delegated authority vests with the Executive Mayor.

5 LEGAL REQUIREMENTS

The format of this in-year report is regulated and the content guided by the MFMA and MFMA circulars as follows:

a) **Section 71(1) of the MFMA no.56 of 2003 states that:**

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 National and Provincial Treasury, a statement in the prescribed format on the state of the municipality's budget for that month and for the financial year up to the end of that month.



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b) **Municipal Budget and Reporting Regulations - Government Gazette No 32141 of 17 April 2009**

The specific format for the report required to be submitted to the Executive Mayor or and Treasury, as referred to in section 71 has been prescribed in terms of Schedule C and F of the MBRR.

c) **MFMA Circular No. 124 - Municipal Debt Relief Circular for the 2023/24 MTREF - 31 March 2023**

Paragraph: 3.1. Municipal Debt Relief – Application/ Merit Based

Every municipality with arrear Eskom debt as of 31 March 2023 may make a **written application** to the National Treasury for Municipal Debt Relief.

d) **MFMA Circular No. 128 - Municipal Budget Circular for the 2024/25 MTREF - 08 March 2024**

Paragraph 3.1. Update on Municipal Debt Relief (MFMA Circular No. 124)

Debt relief reporting requirements

Municipalities approved for debt Relief (in terms of their National Treasury approvals), must ensure that their MFMA s.71 statements, over-and-above the normal MFMA s.71 requirements, include the following as a minimum:

- The municipality's self-assessment in the format of the compliance certificate issued in MFMA Circular No. 124: Annexure A2 (signed by the Municipal Manager) – municipalities should use the latest format of the compliance certificate issued during June 2024 available under MFMA Circular No. 124 and included as **Annexure B** to this circular;
- The municipality's progress towards restricting free basic services to the national policy limits (condition 6.6) and in the format included as **Annexure C** to this circular;
- The municipality's progress towards achieving a minimum average quarterly collection of 85 per cent (condition 6.7) and in the format included as **Annexure D** to this circular;
- If the municipality's 2025/26 MTREF is not funded, the MFMA Section 71 statement must monthly include the municipality's progress against its approved **Budget Funding Plan**:



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- The high-level summary of its **monthly property rates reconciliation** (in the National Treasury template format already shared with the municipality during the application process); and
- The municipality's **progress in addressing any variances** evident from its monthly **property rates reconciliation**; etc.

6 BACKGROUND AND DISCUSSION

The 2025/26 budget of the municipality is unfunded and the budget funding plan was submitted with the budget. The progress on the implementation of the activities on the budget funding plan which aims to improve the cash flow, the collection rate, management of trade payables and reduction of non-core expenditure is monitored monthly then uploaded to the Go-Muni portal and the quarterly reports are submitted to Council.

The municipality was approved on the 23rd of November 2023 to participating in MFMA Circular 124 Municipal Debt Relief and is required to report on compliance matters affecting the debt relief. The monthly budget statement has been extended to include debt relief reporting requirements listed under paragraph 13.1 of the MFMA circular 128. The delay in finalising the report is due to late submission of Eskom debt relief related supporting documents which form part of the monthly MFMA section 71.

The budget statement for the month of December 2025 must be submitted on the 15th January 2026 in order to comply with the reporting timeline. The month end closure was performed on 8th January 2026 and section 71 data strings were uploaded to the Go-Muni portal on the 9th January 2026.

Status of Schedule of Submissions			
Demarcation	Description	Status of Schedule	Date of Submission
Financial Data			
Maluti-a-Phofung	In-Year Monthly 06	Submitted/Successful	2026/01/09
Non Financial Data			
Maluti-a-Phofung	Creditors Monthly-M06	Submitted/Successful	2026/01/09
Maluti-a-Phofung	Debtors Monthly-M06	Submitted/Successful	2026/01/06



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The financial performance of the municipality is highly affected by both internal and external factors, which amongst others include:

- High inflation rate.
- Aging infrastructure.
- Wage increases for municipal staff and the need to fill critical vacancies.
- Inability to service the outstanding Eskom and DWS debts.
- Low cash flow to procure sufficient machinery, vehicles and other tools to effectively deliver the services to the community.
- The high unemployment rate which affects the payment of services.
- The number of rural wards which currently do not pay for services.
- Resistance by other consumers to pay the municipal services.
- Organisations such as HIT which is operating to deliver services and collects monies from the community.
- Illegal water and electricity connections, cable theft and tampering.

The municipality is currently implementing the following measures to improve the financial performance and address the challenges above:

- Notices and cut offs to non-paying consumers.
- Implement the flat rate to all rural households who have not registered as indigents.
- Regular introduction of the debt incentive schemes.
- The partnering with Eskom to normalise the electricity infrastructure through DAA.
- The revenue enhancement team has been established to develop strategies to improve revenue, the revenue enhancement strategy was approved on the 20th of November 2024.
- Investments made to different banks in order to yield interests.



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7 FINANCIAL IMPLICATIONS

The following provides the budget financial performance by the end of December 2025.

Consolidated financial performance

- The consolidated total revenue for the month was R373.2 million and the consolidated total expenditure was R163.5 million as indicated under table C4.

Parent financial performance

- The total revenue for the month was R356 million and the total operating expenditure was R149.2 million, as indicated under supporting table SC10.

MAP Water (Entity) financial performance

- The total revenue was R17.1 million and the total operating expenditure was R14.3 million, as indicated under supporting table SC11.

Debtors balance

- The total debt book was R3.1 billion, as indicated under supporting table SC3.

Creditors balance

- The total Parent municipality outstanding creditors was R10.5 billion, as indicated under supporting table SC4.



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8 EXECUTIVE SUMMARY

8.1 Table 1: Consolidated summary: Statement of Financial Performance: YTD Budget

Description R'000	Financial Year 2025/2026				
	Original Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %
Operating Revenue	2 137 247	1 075 605	1 068 624	6 981	1%
Intercompany/Parent subsidiary transactions	270 618	105 207	135 309	(30 102)	-22%
Total consolidated revenue	2 407 865	1 180 812	1 203 933	(23 121)	-2%
Operating Expenditure	2 638 370	1 289 000	1 319 185	(30 185)	-2%
Surplus/ (Deficit)	(230 505)	(108 189)	(115 252)	7 064	-6%
Capital expenditure	316 681	107 236	158 340	(51 105)	-32%

The year to date total consolidated operating revenue of R1.180 billion was R23.1 million (2%) less than the year to date budget of R1.2 billion. The year to date consolidated operating expenditure of R1.2 billion was R30.1 million (2%) less than the year to date budget of R1.3 billion. The total year to date capital expenditure of R107.2 million was R51.1 million (32%) less than the year to date budget of R158.3 million.

8.2 Table 2: Consolidated summary: Statement of Financial Performance: Adjusted Budget

Description R'000	Financial Year 2025/2026				
	Original Budget	YearTD budget	%	YearTD actual	%
Operating Revenue	2 137 247	1 068 624	50%	1 075 605	50%
Intercompany/Parent subsidiary transactions	270 618	135 309	50%	105 207	39%
Total consolidated revenue	2 407 865	1 203 933	50%	1 180 812	49%
Operating Expenditure	2 638 370	1 319 185	50%	1 289 000	49%
Surplus/ (Deficit)	(230 505)	(115 252)	50%	(108 189)	47%
Capital expenditure	316 681	158 340	50%	107 236	34%

The adjustment budget will be done in February 2026. The total year to date outcomes should be at 50% of the budget by the end of December 2025. The total year to date operating revenue and the total operating expenditure were at 49% and the total capital expenditure was at 34% of the budget.



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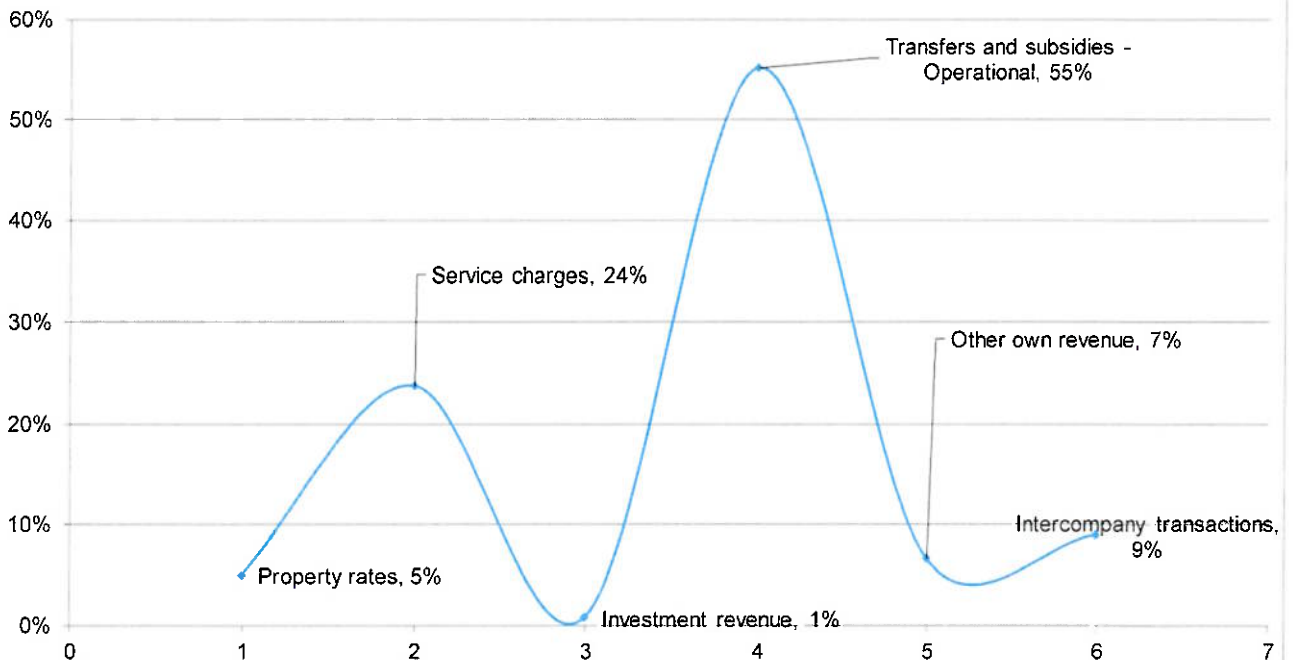
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8.3 Chart 1: Revenue by Source: YTD Actual as a percentage of Total Revenue

The table below indicates transfers and subsidies contributed 55% and the second revenue contributor was from services charges, which was at 24% of the total revenue to date.

Year to date performance by the end of December 2025		
Description R'000	Amount	%
Property rates	58 762	5%
Service charges	279 979	24%
Investment revenue	8 373	1%
Transfers and subsidies - Operational	650 220	55%
Other own revenue	78 270	7%
Intercompany transactions	105 207	9%
Total Revenue	1 180 812	100%

YTD REVENUE PERFORMANCE - DECEMBER 2025





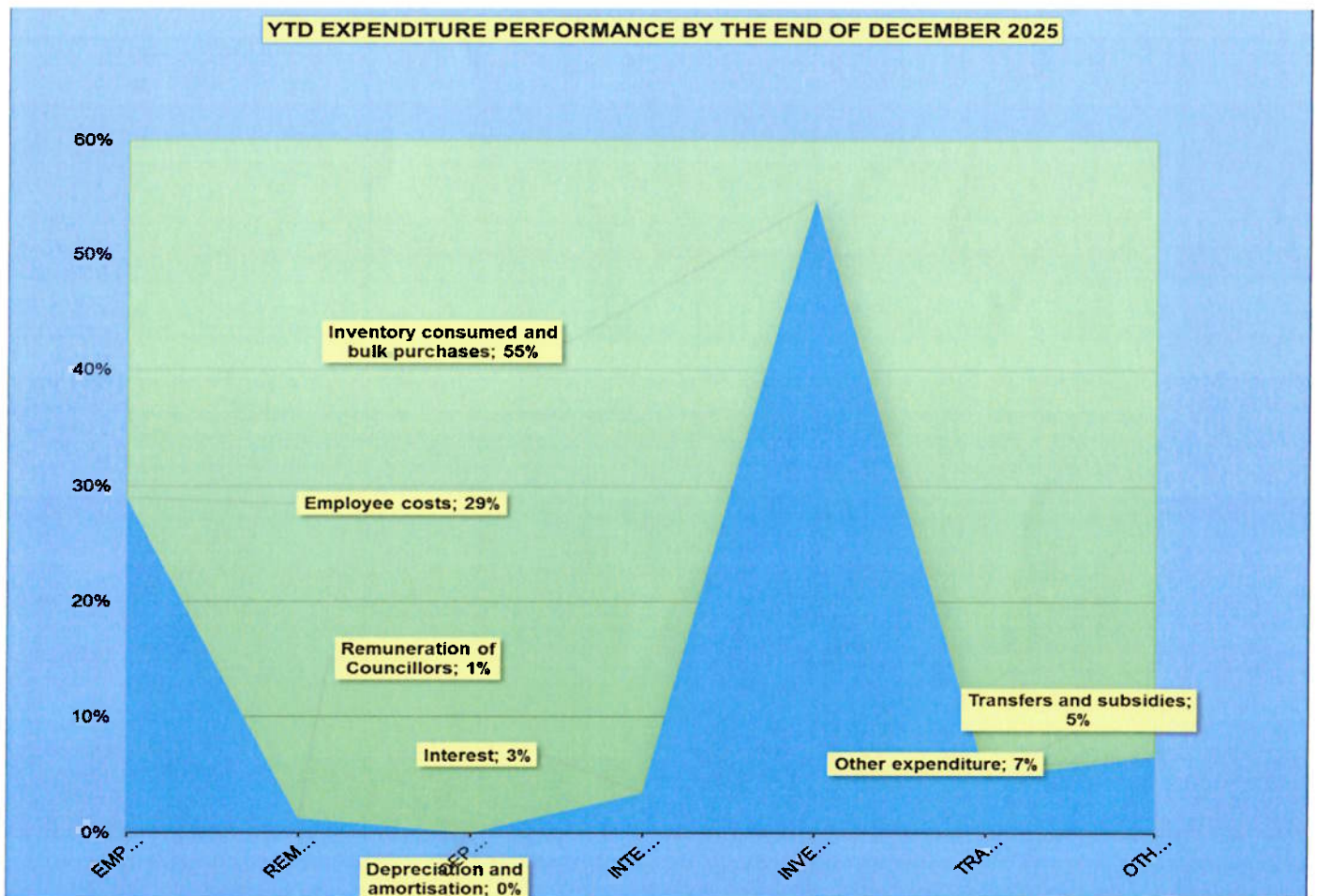
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8.4 Chart 2: Expenditure by Type: YTD Actual as a percentage of Total Expenditure

The chart shows that inventory consumed and bulk purchases date contributed 55% and employee costs was 29% of the total expenditure to date.

Year to date performance by the end of December 2025		
Description R'000	Amount	%
Employee costs	373 939	29%
Remuneration of Councillors	16 053	1%
Depreciation and amortisation	—	0%
Interest	44 490	3%
Inventory consumed and bulk purchases	706 375	55%
Transfers and subsidies	62 489	5%
Other expenditure	85 655	7%
Total Expenditure	1 289 000	100%





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9 BUDGET PERFORMANCE OVERVIEW

9.1 Operating Revenue by Source

9.1.1 Table 3: Table C4 Financial Performance (Revenue)

FS194 Maluti-a-Phofung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2024/25	Budget Year 2025/26							
		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		345 545	739 063	739 063	33 096	175 997	369 532	(193 535)	-52%	739 063
Service charges - Water		81 910	95 159	95 159	7 735	50 032	47 580	2 452	5%	95 159
Service charges - Waste Water Management		48 889	51 422	51 422	4 368	27 133	25 711	1 422	6%	51 422
Service charges - Waste management		48 662	51 184	51 184	4 248	26 817	25 592	1 225	5%	51 184
Sale of Goods and Rendering of Services		2 688	6 743	6 743	253	1 465	3 371	(1 906)	-57%	6 743
Interest earned from Receivables		107 556	125 181	125 181	8 936	53 495	62 591	(9 096)	-15%	125 181
Interest from Current and Non Current Assets		21 184	12 764	12 764	228	8 373	6 382	1 992	31%	12 764
Rent on Land		-	1 000	1 000	-	-	500	(500)	-100%	1 000
Rental from Fixed Assets		1 857	3 992	3 992	356	876	1 996	(1 120)	-56%	3 992
Operational Revenue		1 087	11 772	11 772	92	933	5 686	(4 953)	-84%	11 772
Non-Exchange Revenue										
Property rates		107 972	110 363	110 363	9 608	58 762	55 181	3 581	6%	110 363
Fines, penalties and forfeits		207	2 396	2 396	163	683	1 198	(515)	-43%	2 396
Licence and permits		-	1 663	1 663	-	-	831	(831)	-100%	1 663
Transfers and subsidies - Operational		852 793	882 846	882 846	283 519	650 220	441 423	208 797	47%	882 846
Interest		426 385	41 693	41 693	3 489	20 811	20 847	(36)	0%	41 693
Other Gains		4 021	7	7	6	6	4	3	74%	7
Total Revenue (excluding capital transfers and contributions)		2 050 757	2 137 247	2 137 247	356 097	1 075 605	1 068 624	6 981	1%	2 137 247
Intercompany/Parent subsidiary transactions		202 535	270 618	270 618	17 189	105 207	135 309	(30 102)	(0)	270 618
Surplus/ (Deficit) for the year		(304 904)	60 745	60 745	209 705	(79 130)	30 373	(109 502)	(0)	60 745

9.1.1.1. Electricity revenue to date amounted to R175.9 million which was 52% below the target of R369.5 million. The Eskom billing and collection report for December 2025 was not received by the time the month was closed.

Remedial action/s – The Eskom transactions will be included in the following reporting month.

9.1.1.2. Water revenue to date amounted to R50 million which was 5% above the target of R47.5 million. The provision of access to water has improved although consumers are still billed with estimates

Remedial action/s – adjust the budget up during the adjustment budget. Actual meter readings should be collected.



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9.1.1.3. Waste water management revenue to date amounted to R27.1 million which was 6% above the target of R25.7 million.

Remedial action/s – adjust the budget up during the adjustment budget.

9.1.1.4. Waste management revenue to date amounted to R26.8 million which was 5% above the year to date target of R25.5 million.

Remedial action/s – adjust the budget up during the adjustment budget.

9.1.1.5. Sale of good and services year to date outcome amounted to R1.4 million which was 57% less than the target of R3.3 million. This revenue depends on community needs.

Remedial action/s – adjust the budget down during the adjustment budget.

9.1.1.6. Interest earned receivables (debtors) – of R53.4 million to date was R9 million (15%) less than the year to date target of R62.5 million.

Remedial action/s

a) adjust the budget down during the adjustment budget.

b) revenue enhancement roadshows must be held to encourage consumers to pay the municipal account and various communication platforms must be used

9.1.1.7. Interest from current and non-current assets – which is the interest earned from investments amounted to R8.3 million which was 31% more than year to date target of R6.3 million.

Remedial action/s – adjust the budget up during the adjustment budget.

9.1.1.8. Rental from fixed assets to date amounted to R876 thousand which was 56% less than the target of R1.9 million. This revenue depends on community needs.

Remedial action/s - adjust the budget down during the mid-term adjustment budget.

9.1.1.9. Operational revenue – to date was R933 thousand which was 84% less than the target of R5.8 million.

Remedial action/s – department must implement activities on the revenue enhancement strategy in order to improve revenue.

9.1.1.10. Property rates to date was R58.7 million which was 6% above the target of R55.1 million.

Remedial action/s - adjust the budget up during the adjustment budget.

9.1.1.11. Fines – year to date amounted to R683 thousands which was 43% less than the target of R1.1 million.

Remedial action/s – implement activities on the revenue enhancement strategy and issue fines on non-compliant businesses in order to improve revenue.



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9.1.1.12. Licence and permits – This relates to businesses licences and no revenue has been collected to date.

Remedial action/s – the relevant department must implement the approved tariffs.

9.1.1.13. Transfers and subsidies - total year to date amounted to R650.2 million. The total equitable share of R283.519 million received in December was R9.318 million less than the allocation of R292.837 million from the grants payment schedule. National Treasury deducted the funds even though the municipality responded to the letter received the letter on the 12th November 2025 stating that the 2024/25 unspent grants amounted to R9.3 million related to FMG, WSIG and EPWP.

Remedial action/s – Engage the National Treasury regarding the unspent funds.

9.1.1.14. Interest (property rates) – to date amounted to R20.8 million which was on target.

Remedial action/s: Not required.

9.1.1.15. Intercompany transactions – which relates to the MAP Water revenue amounted to R105 million to date. The performance is R30.1 million less than the target of R135.3 million.

Remedial action/s – adjust the budget according to the mid-year performance.



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9.2 Operating Expenditure by Type

9.2.1 Table 4: Table C4 Financial Performance (Expenditure)

FS194 Maluti-a-Phofung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2024/25	Budget Year 2025/26							
		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		684 242	722 554	722 554	64 226	373 939	361 277	12 661	4%	722 554
Remuneration of councillors		37 151	36 529	36 529	2 670	16 053	18 265	(2 212)	-12%	36 529
Bulk purchases - electricity		1 068 419	1 114 944	1 114 944	75 444	688 378	557 472	130 907	23%	1 114 944
Inventory consumed		27 113	69 277	69 277	9 902	17 997	34 639	(16 642)	-48%	69 277
Debt impairment		436 120	13 280	13 280	-	-	6 640	(6 640)	-100%	13 280
Depreciation and amortisation		71 783	75 930	75 930	-	-	37 965	(37 965)	-100%	75 930
Interest		96 268	51 662	51 662	-	44 490	25 831	18 659	72%	51 662
Contracted services		145 454	203 440	203 440	9 853	53 894	101 720	(47 826)	-47%	203 440
Transfers and subsidies		190 671	198 043	198 043	-	62 489	99 022	(36 533)	-37%	198 043
Irrecoverable debts written off		1 180	23 120	23 120	71	1 022	11 560	(10 538)	-91%	23 120
Operational costs		64 549	129 590	129 590	1 412	30 738	64 795	(34 058)	-53%	129 590
Losses on Disposal of Assets		(6 676)	-	-	-	-	-	-		-
Other Losses		(12 052)	-	-	2	2	-	2	#DIV/0!	-
Total Expenditure		2 804 223	2 638 370	2 638 370	163 581	1 289 000	1 319 185	(30 185)	-2%	2 638 370

9.2.1.1. Employee related costs outcome for the month of December amounted R64.2 million and the year to date was R373.9 million which was 4% above the target of R361.2 million. The overtime for the month amounted to R5.3 million and the year to date was R23.5 million as indicated under Table 17 (excluding shifts remuneration).

Remedial action/s – monitor performance and adjust the budget accordingly.

9.2.1.2. Remuneration of councillors' outcome to date amounted to R16 million which was 12% below the target of R18.2 million.

Remedial action/s – monitor performance and adjust the budget accordingly.

9.2.1.3. Bulk purchases – electricity year to date amounted to R688.3 million which was R130.9 million or 23% above the target of R557.4 million.

Remedial action/s – monitor performance and adjust the budget accordingly during the adjustment budget.



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 DECEMBER 2025

Local Municipality • Ammaqepala wa setefane • Raadske Munisipaliteit

9.2.1.4. Inventory consumed year to date amounted to R17.9 million which was 48% less than the target of R34.6 million.

Remedial action/s:

- a) Departments to adhere to procurement plans to ensure they do not overspend or underspend.
- b) Internal controls be strengthened to monitor the use of petrol and diesel
- c) Monitor performance and adjust the budget accordingly.

9.2.1.5. Debt impairment and Depreciation there was no movement by the end of December 2025. The monthly calculations are not performed as they should.

Remedial action/s –

- a) Calculation should be performed and recorded monthly on the system to assist with correct budget estimates.
- b) Convert to an mSCOA compliant system.

9.2.1.6. Interest year to date amounted to R44.4 million by the end of December 2025. The municipality is charged the interest due to failure to maintain the Eskom current account. The total amount of R112.7 million could not be captured on the financial system due to insufficient budget.

Remedial action/s

- a) Improve service delivery and collection to be able to maintain the Eskom current account.
- b) Eskom should assist with collection as part of the partnership through the DAA
- c) Adjust the budget up so that the outstanding transactions can be captured on the system.

9.2.1.7. Contracted services amounted to R9.8 million and year to date amounted to R53.8 million which was 47% less than the target of R101.7 million. The MAP Water payments made by the Parent on behalf of the Entity are not recorded on the financial system by the Entity. The municipality does not have the assets maintenance plan which should be used to guide the budget and expenditure projections.

Remedial action/s

- a) The Entity must conduct their own SCM processes and record the transactions on the system.
- b) The asset maintenance plan must be developed to assist with accurate budgeting.



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 DECEMBER 2025

Local Municipality • Mmasepala ka maseko • Plaaslike Munisipaliteit

9.1.1.16. Transfers and subsidies – movement to date was at 37% below target. The transactions for September were recorded on the wrong vote and the invoices for December were not yet received by the time the month was closed.

Remedial action/s – Correct the September error and record the December transactions when invoices are received.

9.2.1.8. Irrecoverable debts written off year to date amounted to R1 million.

Remedial action/s – revenue enhancement roadshows must be held to encourage consumers to pay their municipal accounts.

9.2.1.9. Operational costs year to date was at R30.7 million which was 53% below the target of R64.7 million. This category includes amongst others; protective clothing, water and sewerage levies to the entity, advertisements, audit fees).

Remedial action/s

- a) Departments to adhere to procurement plans to ensure they do not overspend or underspent.
- b) Monitor performance and adjust the budget accordingly.



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 DECEMBER 2025

Local Municipality • Mmasekamekwa sechaba • Mmasekamekwa Municipality

9.2.2 Table 4.1 Repairs & Maintenance Expenditure per directorate per inventory type

Description	Budget 2025/26	Dec-25	YTD Actual
Vote 03 - Corporate Services	254	2	7
R & M - Computer Equipment	200	-	-
Inventory: R & M - Computer Equipment	54	2	7
Vote 05 - Municipal Infrastructure	20 500	1 873	4 422
R & M - Resurfacing Of Roads	5 000	1 873	3 700
R & M - Streets & Stormwater	1 000	-	-
Contracted: Maintenance water access to buildings	1 500	-	-
R & M - Maintenance Of VIP Toilets	1 500	-	-
Maintenance Of Cell - Landfillsites	3 000	-	-
Cover Material Landfill site	2 000	-	-
Rehabilitation of landfillsite	1 500	-	-
Inventory: R & M - Resurfacing Of Roads	5 000	-	722
Vote 06 - Community Services	400	-	-
Repair fence - Bluegumbosch cemetery	400	-	-
Vote 07 - Public Safety & Transport	5 912	1 012	4 744
Contr: Maintenance Of Equipment	612	-	72
R & M - Motors & Pumps	200	-	-
R & M - Vehicles	5 000	1 010	4 652
Inventory: R & M - Vehicles	100	2	20
Vote 08 - Sports, Arts, Parks, Culture	3 650	-	127
R & M - Grounds & Open Spaces	2 000	-	-
Contr: Maintenance Of Equipment	150	-	-
Inventory: R & M - Grounds & Open Spaces	1 500	-	127
Vote 09 - LED & TOURISM	2 000	-	-
R & M - Buildings	2 000	-	-
Vote 10 - Human Settlements	27 600	-	165
R & M - Buildings	25 000	-	56
Contr: Maintenance Of Equipment	500	-	99
Contr: Maintenance Of Equipment	600	-	-
Inventory: R & M - Buildings	1 000	-	-
Inventory: R & M - Equipment & Tools	500	-	10
Vote 13 - Electricity Department	28 360	-	2 137
R & M - Network Reticulation	6 360	-	1 652
R & M - Substations	5 000	-	-
R & M - Transformers	3 000	-	-
R & M - Street Lights	1 000	-	-
R & M - Traffic Lights	1 000	-	-
Inventory: R & M - Network Reticulation	5 000	-	-
Inventory: R & M - Substations	1 000	-	483
Inventory: R & M - Transformers	2 000	-	-
Inventory: R & M - Street Lights	2 000	-	3
Inventory: R & M Traffic Lights	2 000	-	-
Vote 14 - Maluti Water	23 817	-	21
R & M - Computer Equipment	144	-	-
R & M - Build & Ground Pump Stations	470	-	-
R & M - Build & Ground Reservoirs	376	-	-
R & M - Build & Grounds Fika Patso Wtw	21	-	-
R & M - Build & Grounds Makwane Wtw	43	-	-
R & M - Building & Gr Sterkfontein Wtw	21	-	-
R & M - Building & Grounds Wilge Wtw	701	-	-
R & M - Fleet Management	1 191	-	-
R & M - Motors & Pumps Fika Patso Wtw	340	-	-
R & M - Motors & Pumps Hs & Tsiame Wwtw	6 952	-	-
R & M - Motors & Pumps Makwane Wtw	85	-	-
R & M - Motors & Pumps Phu Ela Kest Wwtw	2 734	-	-
R & M - Motors & Pumps Pump Stations	26	-	-
R & M - Motors & Pumps Reservoirs	51	-	-
R & M - Motors & Pumps Sterkfontein Wtw	26	-	-
R & M - Motors & Pumps Wilge Wtw	2 308	-	-
R & M - Netw Reticul Qwa Qwa	125	-	-
R & M - Network Reticulation Harrysmith	357	-	21
R & M - Quality Monitoring	706	-	-
R & M - Sheq Plus Sheq Incentive	2 144	-	-
R & M - Vehicle Licenses	1 130	-	-
R & M - Vehicles	706	-	-
R&M - Motors & Pumps Makw & Moeding Wwtw	222	-	-
Other R&M inventory	2 938	-	-
Total	112 093	2 886	11 625



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 DECEMBER 2025

Local Municipality • Amashepa • Indlelweni • Phosheke • Masepo • Tefo

9.2.3 Table 4.2 Repairs & Maintenance Expenditure per service per inventory type

FS194 Maluti-a-Phofung - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 December

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		25 923	54 515	54 515	1 873	6 581	27 258	20 677	75,9%	54 515
Roads Infrastructure		4 000	10 000	10 000	1 873	4 422	5 000	578	11,6%	10 000
Roads		4 000	10 000	10 000	1 873	4 422	5 000	578	11,6%	10 000
Storm water Infrastructure		-	1 000	1 000	-	-	500	500	100,0%	1 000
Drainage Collection		-	1 000	1 000	-	-	500	500	100,0%	1 000
Electrical Infrastructure		20 992	28 360	28 360	-	2 137	14 180	12 043	84,9%	28 360
MV Substations		3 028	5 000	5 000	-	-	2 500	2 500	100,0%	5 000
MV Networks		9 264	12 000	12 000	-	485	6 000	5 515	91,9%	12 000
LV Networks		8 699	11 360	11 360	-	1 652	5 680	4 028	70,9%	11 360
Water Supply Infrastructure		-	1 632	1 632	-	-	816	816	100,0%	1 632
Reservoirs		-	376	376	-	-	188	188	100,0%	376
Pump Stations		-	470	470	-	-	235	235	100,0%	470
Water Treatment Works		-	786	786	-	-	393	393	100,0%	786
Sanitation Infrastructure		222	4 023	4 023	-	21	2 011	1 991	99,0%	4 023
Pump Station		-	1 500	1 500	-	-	750	750	100,0%	1 500
Reticulation		222	1 982	1 982	-	21	991	970	97,9%	1 982
Waste Water Treatment Works		-	540	540	-	-	270	270	100,0%	540
Solid Waste Infrastructure		710	9 500	9 500	-	-	4 750	4 750	100,0%	9 500
Landfill Sites		710	6 500	6 500	-	-	3 250	3 250	100,0%	6 500
Waste Transfer Stations		-	3 000	3 000	-	-	1 500	1 500	100,0%	3 000
Community Assets		-	400	400	-	-	200	200	100,0%	400
Community Facilities		-	400	400	-	-	200	200	100,0%	400
Cemeteries/Crematoria		-	400	400	-	-	200	200	100,0%	400
Other assets		1 329	29 500	29 500	-	184	14 750	14 566	98,8%	29 500
Operational Buildings		1 329	29 500	29 500	-	184	14 750	14 566	98,8%	29 500
Municipal Offices		1 329	29 500	29 500	-	184	14 750	14 566	98,8%	29 500
Computer Equipment		20	1 022	1 022	2	79	511	432	84,6%	1 022
Computer Equipment		20	1 022	1 022	2	79	511	432	84,6%	1 022
Furniture and Office Equipment		-	363	363	-	-	181	181	100,0%	363
Furniture and Office Equipment		-	363	363	-	-	181	181	100,0%	363
Machinery and Equipment		6 495	26 293	26 293	1 012	4 782	13 147	8 364	63,6%	26 293
Machinery and Equipment		6 495	26 293	26 293	1 012	4 782	13 147	8 364	63,6%	26 293
Total Repairs and Maintenance Expenditure	1	33 766	112 093	112 093	2 886	11 626	56 047	44 421	79,3%	112 093



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 DECEMBER 2025

Local Municipality • Mmasepala wa sekele sa Ficksburg • Ficksburg Municipality

9.2.4 Table 5. Summary of YTD Bulk Electricity expenditure and outstanding Eskom debt

The total outstanding balance for Eskom amounted to R9.6 billion by the end of December 2025.

ESKOM BULK INVOICE CHARGES AND PAYMENTS DURING THE FINANCIAL YEAR 2025/26							
R'000							
Months	Opening balance	Payments	Payment Adjustments	Total charges for billing period	Adjustments	VAT	Closing balance
Jul-25	9 372 594	(54 310)	420	151 901	8 651	20 626	9 499 883
Aug-25	9 499 883	(32 748)	10 989	169 780	8 432	22 213	9 678 548
Sep-25	9 678 548	(37 481)	9	104 809	8 437	13 774	9 768 095
Oct-25	9 768 095	(36 367)	3 571	97 701	27 973	13 204	9 874 178
Nov-25	9 874 178	(62 430)	1 700	90 869	25 013	11 795	9 941 125
Dec-25	9 941 125	(13 157)	4 571	75 444	(346 482)	11 317	9 672 818
TOTAL		(236 493)	21 261	690 504	(267 977)	92 929	

9.2.5 Table 6. Summary of YTD Bulk Water expenditure and outstanding DWS debt

The statement for October to December have not been received. The Municipality paid R10 million to DWS in December 2025.

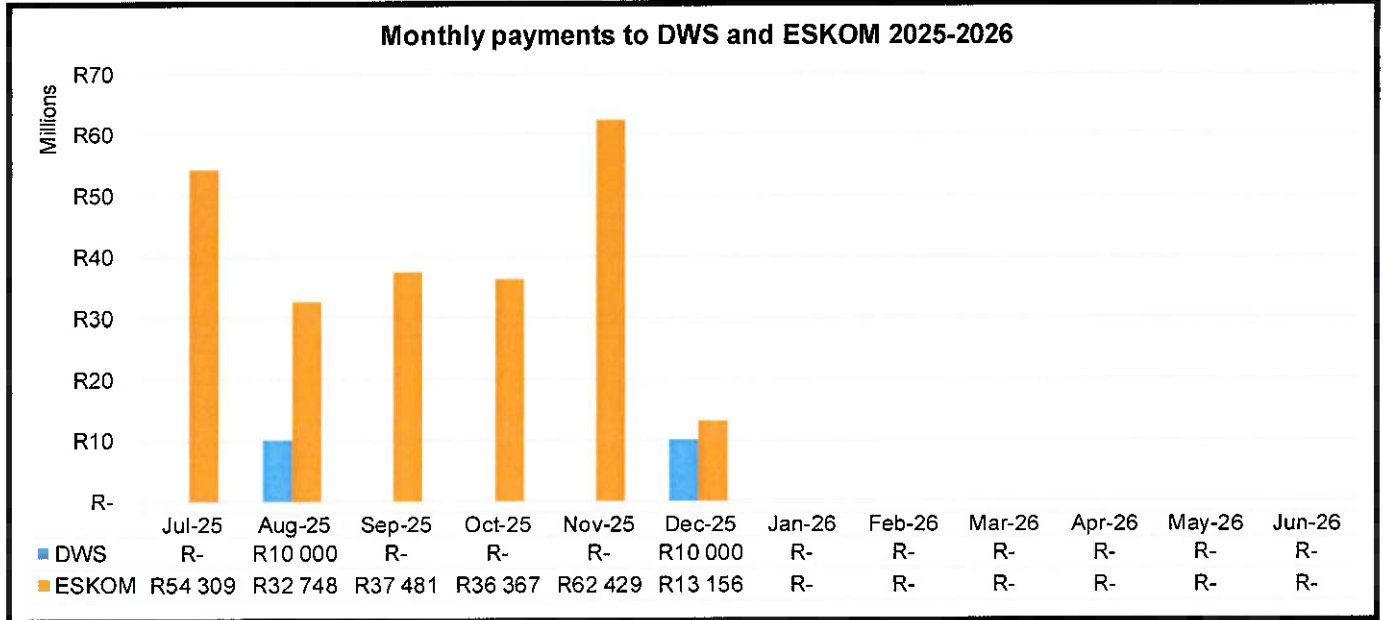
DWS BULK INVOICE CHARGES AND PAYMENTS R'000						
Months	Opening balance	Payments	Payment Adjustments	Interests	Total charges	Closing balance
May-25	524 610	(10 000)	—	—	431	515 042
Jun-25	515 042	—	—	—	299	515 341
Jul-25	515 341	—	—	—	195	515 535
Aug-25	515 535	(10 000)	—	—	381	505 916
Sep-25	505 916	—	—	1 456	470	507 842
Oct-25	507 842	—	—	—	—	507 842
Nov-25	507 842	—	—	—	—	507 842
Dec-25	507 842	(10 000)	—	—	—	497 842
TOTAL		(30 000)	—	1 456	1 775	



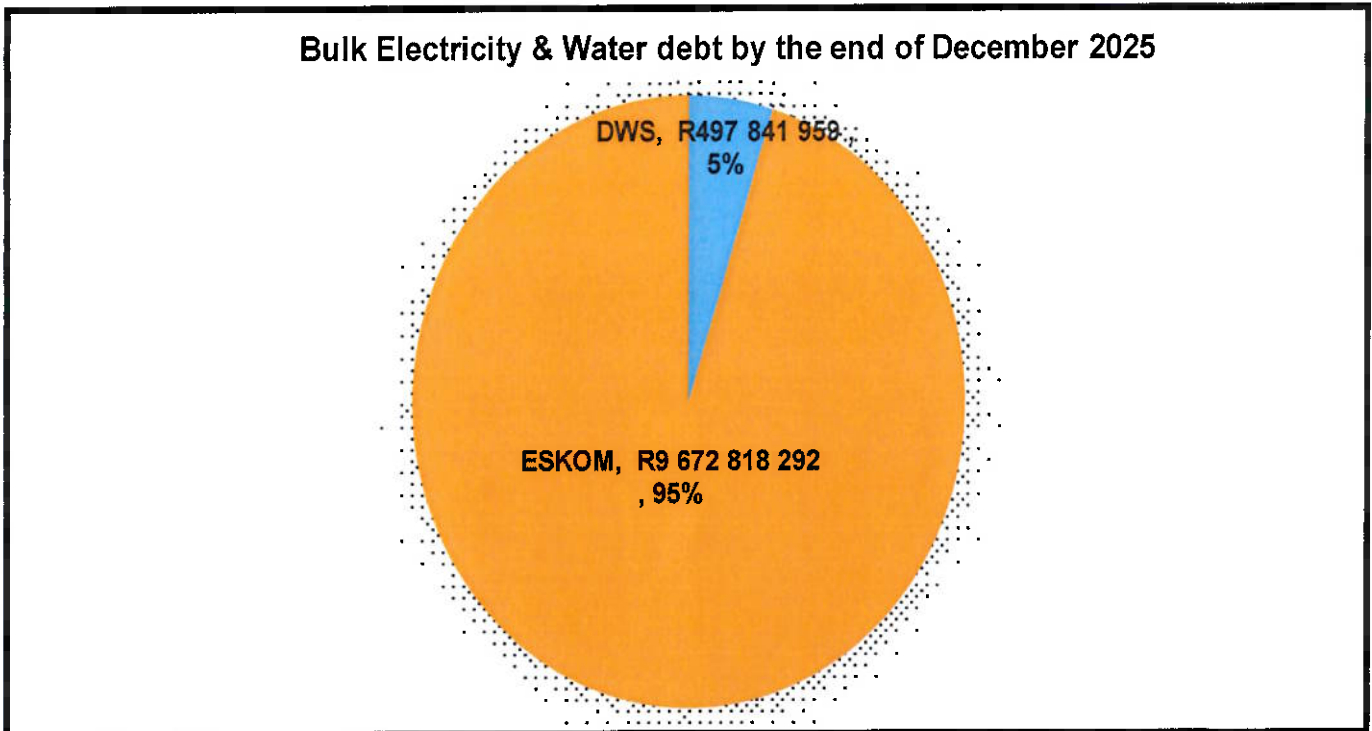
MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 DECEMBER 2025

Local Municipality • Amathole District Municipality • Ficksburg Municipality

9.2.6 Chart 2.1: Monthly payments to DWS & ESKOM



9.2.7 Chart 2.2: Monthly & YTD comparison – Bulk Electricity & Water debt





MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 DECEMBER 2025

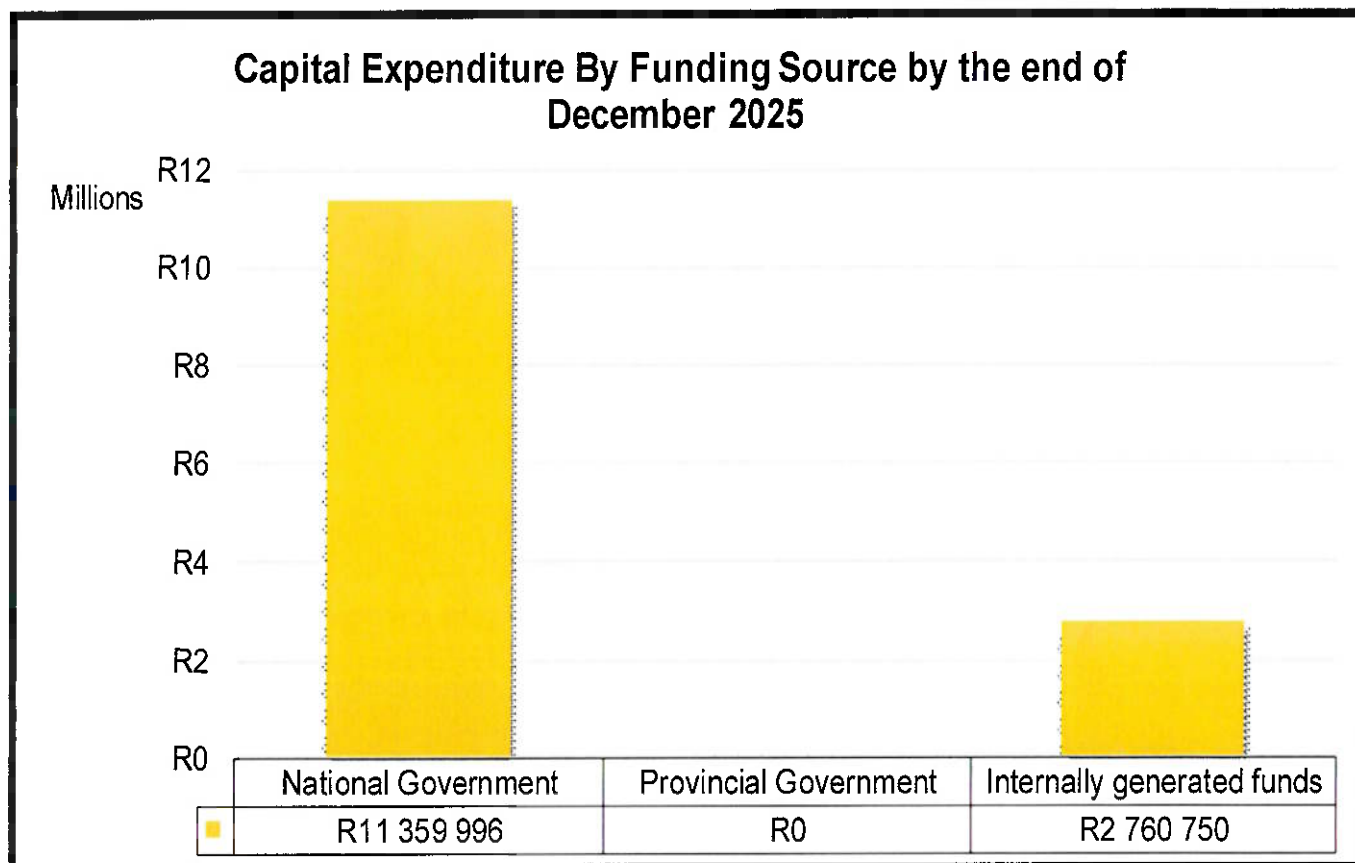
Local Municipality • Amhasebeka ka Isizwe • Plandisa Umuzi olile

9.3 Capital expenditure

9.3.1 Table 7: High level summary: Capital Expenditure (VAT exclusive)

Description R'000	Capital expenditure by funding source 2025/26		
	Original Budget	December actual	YearTD actual
National Government	286 417	11 360	101 967
Provincial Government	–	–	–
Internally generated funds	30 264	2 761	5 269
Total	316 681	14 121	107 236

9.3.2 Chart 3: Total Capital expenditure



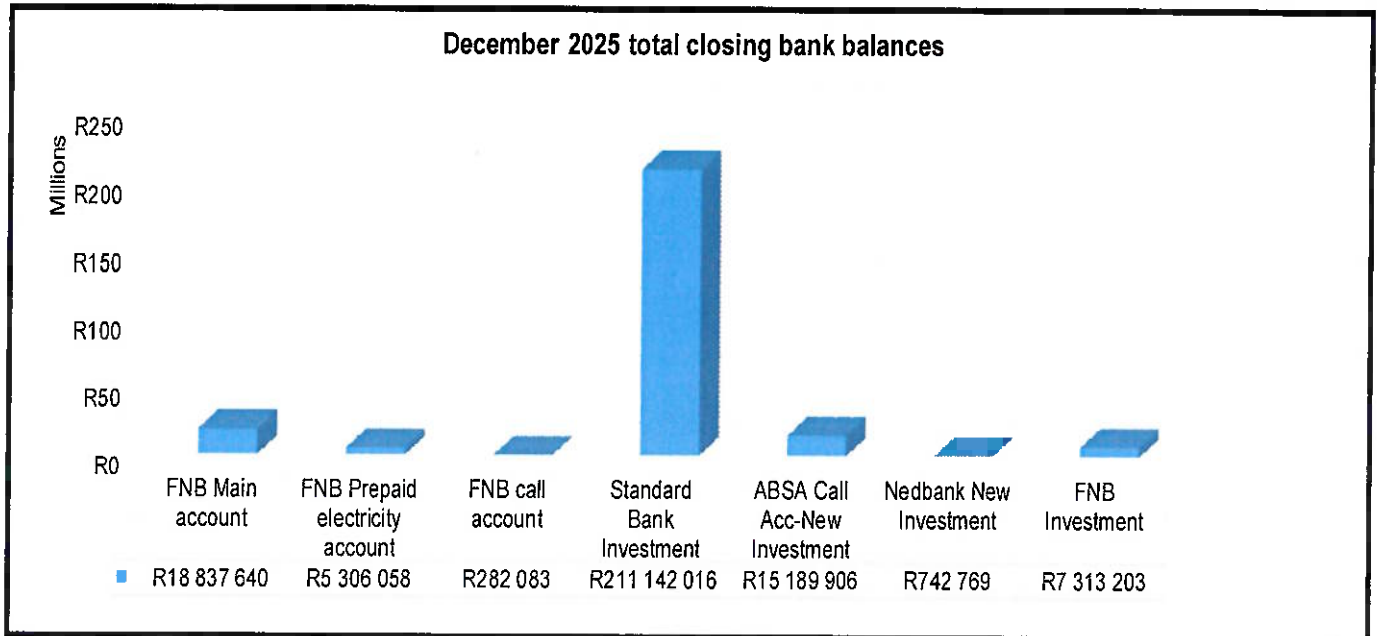


MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 DECEMBER 2025

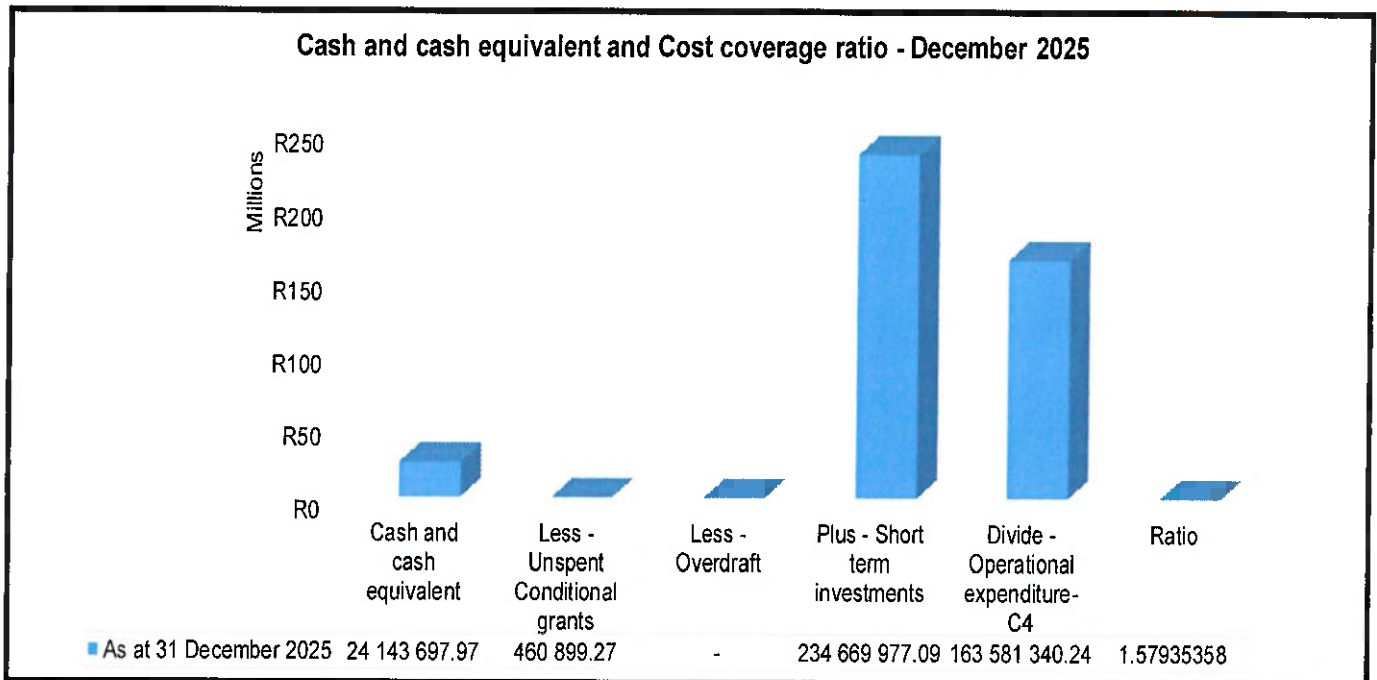
Local Municipality • Mmasepala wa tseleane • Plaaslike Munisipaliteit

9.4 Cash Flows

9.4.1 Chart 4: Call investment deposits and Cash & cash equivalents at year-end



9.4.2 Chart 5: Cash & cash equivalents and Cost coverage ratio





MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 DECEMBER 2025

Local Municipality • Ammarebala wa Jelenze • Plodike Muniqanjali

9.5 Budget Funding Plan progress

The budget funding plan is monitored monthly and the summary of pillars by the end of December 2025 is indicated below:

9.5.1 Positive Cash flow

The municipality's bank balance is positive with the total closing balance of R258.8 million (main account and investments accounts)

9.5.2 Cash Coverage

The cash coverage ratio by the end of December 2025 was 1.5 which indicated that the cash available cover 1 month of fixed commitments. See Chart 5.

9.5.3 Collection Rate

The collection rate to date was 97% as per C-Schedule Table C4 and Table SC7 as indicated under Table 9. There is still a challenge with regards to the payment of accounts by consumers.

9.5.4 Trade Payables

The creditors balance amounted to R10.5 billion, including the Eskom debt of R9.6 billion and the DWS debt of R500.3 million (this is the total recorded on the financial system to date, the total on the statement received by the end of September was R507.8 million). The statements from October – December are still outstanding. See table 11.

9.5.5 Non-core expenditure

The year to date budget/target was R52 million and the year to date outcome amounted to R58.4 million resulting into a year to date overspending of R6.4 million.

Reduction in non-core expenditure 2025/26				
Description R'000	Original Budget	YearTD Budget	YearTD Outcome	YearTD Savings
Use of consultants	37 591	18 796	8 700	10 096
Travelling expenses	5 205	2 602	529	2 073
Reduction in Employee costs	55 536	27 768	48 171	(20 403)
Sponsorships, events and catering	1 155	578	93	485
Communications (adverts, telephone)	4 670	2 335	999	1 336
Total	104 157	52 078	58 492	(6 413)



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 DECEMBER 2025

Local Municipality • Ammasepala wa sefense • Riazizike Municipality

10 CONSOLIDATED IN-YEAR BUDGET STATEMENT TABLES

FS194 Maluti-a-Phofung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M06 December										
Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue - Functional										
Governance and administration	1	1 022 399	1 034 661	1 034 661	297 019	738 778	517 330	221 448	43%	1 034 661
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		1 022 399	1 034 661	1 034 661	297 019	738 778	517 330	221 448	43%	1 034 661
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		27 422	34 324	34 324	729	5 287	17 162	(11 875)	-69%	34 324
Community and social services		13 292	5 658	5 658	186	2 549	2 829	(280)	-10%	5 658
Sport and recreation		13 086	16 362	16 362	328	1 661	8 181	(6 520)	-80%	16 362
Public safety		383	462	462	125	487	231	257	111%	462
Housing		662	11 842	11 842	89	589	5 921	(5 332)	-90%	11 842
Health		-	-	-	-	-	-	-		-
Economic and environmental services		31 615	64 443	64 443	105	3 269	32 222	(28 952)	-90%	64 443
Planning and development		978	8 256	8 256	105	781	4 128	(3 347)	-81%	8 256
Road transport		30 637	56 187	56 187	-	2 488	28 093	(25 606)	-91%	56 187
Environmental protection		-	-	-	-	-	-	-		-
Trading services		1 215 348	1 295 069	1 295 069	58 244	357 329	647 535	(290 205)	-45%	1 295 069
Energy sources		753 236	823 845	823 845	34 724	191 179	411 923	(220 743)	-54%	823 845
Water management		215 958	238 348	238 348	11 749	92 127	119 174	(27 047)	-23%	238 348
Waste water management		157 031	157 216	157 216	5 948	37 562	78 608	(41 046)	-52%	157 216
Waste management		89 123	75 660	75 660	5 823	36 461	37 830	(1 369)	-4%	75 660
Other	4	-	-	-	-	-	-	-		-
Total Revenue - Functional	2	2 296 783	2 428 497	2 428 497	356 097	1 104 663	1 214 249	(109 585)	-9%	2 428 497
Expenditure - Functional										
Governance and administration		673 740	713 906	713 906	34 482	280 293	356 953	(76 660)	-21%	713 906
Executive and council		89 115	101 573	101 573	8 146	40 692	50 787	(10 095)	-20%	101 573
Finance and administration		576 516	603 222	603 222	25 635	235 808	301 611	(65 803)	-22%	603 222
Internal audit		8 109	9 111	9 111	700	3 793	4 555	(762)	-17%	9 111
Community and public safety		235 901	181 120	181 120	14 102	83 549	90 560	(7 011)	-8%	181 120
Community and social services		24 044	24 023	24 023	1 512	9 315	12 012	(2 696)	-22%	24 023
Sport and recreation		109 399	54 437	54 437	4 240	24 241	27 219	(2 977)	-11%	54 437
Public safety		91 276	91 491	91 491	7 972	47 718	45 746	1 973	4%	91 491
Housing		11 182	11 169	11 169	379	2 274	5 584	(3 311)	-59%	11 169
Health		-	-	-	-	-	-	-		-
Economic and environmental services		83 968	89 706	89 706	5 889	25 949	44 853	(18 904)	-42%	89 706
Planning and development		23 617	39 196	39 196	2 151	14 374	19 598	(5 224)	-27%	39 196
Road transport		60 351	50 510	50 510	3 738	11 575	25 255	(13 679)	-54%	50 510
Environmental protection		-	-	-	-	-	-	-		-
Trading services		1 807 601	1 649 374	1 649 374	108 779	897 204	824 687	72 517	9%	1 649 374
Energy sources		1 197 223	1 259 188	1 259 188	80 976	769 679	629 594	140 085	22%	1 259 188
Water management		158 840	146 057	146 057	14 122	46 386	73 028	(26 642)	-36%	146 057
Waste water management		272 836	93 557	93 557	4 433	29 159	46 778	(17 620)	-38%	93 557
Waste management		178 701	150 572	150 572	9 248	51 979	75 286	(23 307)	-31%	150 572
Other		3 012	4 263	4 263	330	2 005	2 132	(126)	-6%	4 263
Total Expenditure - Functional	3	2 804 223	2 638 370	2 638 370	163 581	1 289 000	1 319 185	(30 185)	-2%	2 638 370
Surplus/ (Deficit) for the year		(507 439)	(209 873)	(209 873)	192 516	(184 337)	(104 936)	(79 401)	0,756654	(209 873)



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 DECEMBER 2025

Local Municipality • Mmasepala wa Maseru • Pixolike Municipality

FS194 Maluti-a-Phofung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) -										
Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 01 - Legislative Authority	1	-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		282	1 560	1 560	-	302	780	(478)	-61,2%	1 560
Vote 04 - Financial Services		1 224 651	1 303 719	1 303 719	314 208	843 683	651 859	191 824	29,4%	1 303 719
Vote 05 - Municipal Infrastructure		492 748	527 411	527 411	23 520	168 638	263 705	(95 068)	-36,1%	527 411
Vote 06 - Community Services		12 632	4 792	4 792	153	2 240	2 396	(155)	-6,5%	4 792
Vote 07 - Public Safety & Transport		383	462	462	125	487	231	257	111,1%	462
Vote 08 - Sports, Arts, Parks, Culture		13 086	16 362	16 362	328	1 661	8 181	(6 520)	-79,7%	16 362
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		16	5 863	5 863	86	358	2 931	(2 573)	-87,8%	5 863
Vote 10 - Hunan Settlements		1 321	12 708	12 708	122	898	6 354	(5 456)	-85,9%	12 708
Vote 11 - ldp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		962	2 394	2 394	19	423	1 197	(774)	-64,6%	2 394
Vote 13 - Electricity Department		753 236	823 845	823 845	34 724	191 179	411 923	(220 743)	-53,6%	823 845
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	2 499 318	2 699 115	2 699 115	373 286	1 209 871	1 349 558	(139 687)	-10,4%	2 699 115
Expenditure by Vote										
Vote 01 - Legislative Authority	1	65 709	67 317	67 317	6 218	27 702	33 659	(5 956)	-17,7%	67 317
Vote 02 - Office Of The Municipal Manager		22 154	24 646	24 646	1 922	12 032	12 323	(291)	-2,4%	24 646
Vote 03 - Corporate Services		94 969	129 100	129 100	6 580	45 953	64 550	(18 597)	-28,8%	129 100
Vote 04 - Financial Services		377 205	354 893	354 893	9 410	131 652	177 446	(45 794)	-25,8%	354 893
Vote 05 - Municipal Infrastructure		573 335	276 817	276 817	21 748	81 963	138 408	(56 445)	-40,8%	276 817
Vote 06 - Community Services		12 165	23 603	23 603	1 528	9 411	11 802	(2 390)	-20,3%	23 603
Vote 07 - Public Safety & Transport		187 602	184 056	184 056	17 276	103 458	92 028	11 430	12,4%	184 056
Vote 08 - Sports, Arts, Parks, Culture		109 399	54 437	54 437	4 240	24 241	27 219	(2 977)	-10,9%	54 437
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		11 704	16 591	16 591	1 075	8 045	8 296	(250)	-3,0%	16 591
Vote 10 - Hunan Settlements		18 829	44 933	44 933	588	3 704	22 467	(18 763)	-83,5%	44 933
Vote 11 - ldp, Pms Department		3 664	4 078	4 078	403	2 104	2 039	65	3,2%	4 078
Vote 12 - Spatial Development, Planning & Traditional Affairs		11 261	22 791	22 791	1 003	6 230	11 395	(5 165)	-45,3%	22 791
Vote 13 - Electricity Department		1 196 521	1 257 084	1 257 084	80 919	768 525	628 542	139 983	22,3%	1 257 084
Vote 14 - Maluti Water		119 704	178 023	178 023	10 672	63 978	89 012	(25 034)	-28,1%	178 023
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	2 804 223	2 638 370	2 638 370	163 581	1 289 000	1 319 185	(30 185)	-2,3%	2 638 370
Surplus/ (Deficit) for the year	2	(304 904)	60 745	60 745	209 705	(79 130)	30 373	(109 502)	-360,5%	60 745



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 DECEMBER 2025

Local Municipality • Mhasepo's ka Leleho • Phofung Municipality

FS194 Maluti-a-Phofung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December										
Description	Ref	2024/25		Budget Year 2025/26						
		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		345 545	739 063	739 063	33 096	175 997	369 532	(193 535)	-52%	739 063
Service charges - Water		81 910	95 159	95 159	7 735	50 032	47 580	2 452	5%	95 159
Service charges - Waste Water Management		48 889	51 422	51 422	4 368	27 133	25 711	1 422	6%	51 422
Service charges - Waste management		48 662	51 184	51 184	4 248	26 817	25 592	1 225	5%	51 184
Sale of Goods and Rendering of Services		2 688	6 743	6 743	253	1 465	3 371	(1 906)	-57%	6 743
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		107 556	125 181	125 181	8 936	53 495	62 591	(9 096)	-15%	125 181
Interest from Current and Non Current Assets		21 184	12 764	12 764	228	8 373	6 382	1 992	31%	12 764
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	1 000	1 000	-	-	500	(500)	-100%	1 000
Rental from Fixed Assets		1 857	3 992	3 992	356	876	1 996	(1 120)	-56%	3 992
Licence and permits		-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		1 087	11 772	11 772	92	933	5 886	(4 953)	-84%	11 772
Non-Exchange Revenue										
Property rates		107 972	110 363	110 363	9 608	58 762	55 181	3 581	6%	110 363
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		207	2 396	2 396	163	683	1 198	(515)	-43%	2 396
Licence and permits		-	1 663	1 663	-	-	831	(831)	-100%	1 663
Transfers and subsidies - Operational		852 793	882 846	882 846	283 519	650 220	441 423	208 797	47%	882 846
Interest		426 385	41 693	41 693	3 489	20 811	20 847	(36)	0%	41 693
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		4 021	7	7	6	6	4	3	74%	7
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		2 050 757	2 137 247	2 137 247	356 097	1 075 605	1 068 624	6 981	1%	2 137 247
Expenditure By Type										
Employee related costs		684 242	722 554	722 554	64 226	373 939	361 277	12 661	4%	722 554
Remuneration of councillors		37 151	36 529	36 529	2 670	16 053	18 265	(2 212)	-12%	36 529
Bulk purchases - electricity		1 068 419	1 114 944	1 114 944	75 444	688 378	557 472	130 907	23%	1 114 944
Inventory consumed		27 113	69 277	69 277	9 902	17 997	34 639	(16 642)	-48%	69 277
Debt impairment		436 120	13 280	13 280	-	-	6 640	(6 640)	-100%	13 280
Depreciation and amortisation		71 783	75 930	75 930	-	-	37 965	(37 965)	-100%	75 930
Interest		96 268	51 662	51 662	-	44 490	25 831	18 659	72%	51 662
Contracted services		145 454	203 440	203 440	9 853	53 894	101 720	(47 826)	-47%	203 440
Transfers and subsidies		190 671	198 043	198 043	-	62 489	99 022	(36 533)	-37%	198 043
Irrecoverable debts written off		1 180	23 120	23 120	71	1 022	11 560	(10 538)	-91%	23 120
Operational costs		64 549	129 590	129 590	1 412	30 738	64 795	(34 058)	-53%	129 590
Losses on Disposal of Assets		(6 676)	-	-	-	-	-	-	-	-
Other Losses		(12 052)	-	-	2	2	-	2	#DIV/0!	-
Total Expenditure		2 804 223	2 638 370	2 638 370	163 581	1 289 000	1 319 185	(30 185)	-2%	2 638 370
Surplus/(Deficit)		(753 465)	(501 123)	(501 123)	192 516	(213 396)	(250 561)	37 166	(0)	(501 123)
Transfers and subsidies - capital (monetary allocations)		246 026	291 250	291 250	-	29 059	145 625	(116 566)	(0)	291 250
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(507 439)	(209 873)	(209 873)	192 516	(184 337)	(104 936)	(79 401)	0	(209 873)
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(507 439)	(209 873)	(209 873)	192 516	(184 337)	(104 936)	(79 401)	0	(209 873)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(507 439)	(209 873)	(209 873)	192 516	(184 337)	(104 936)	(79 401)	0	(209 873)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		202 535	270 618	270 618	17 189	105 207	135 309	(30 102)	(0)	270 618
Surplus/ (Deficit) for the year		(304 904)	60 745	60 745	209 705	(79 130)	30 373	(109 502)	(0)	60 745



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 DECEMBER 2025

Local Municipality • Mmasepala • 2025/26 • Planlike Municipality

FS194 Maluti-a-Phofung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M06 December										
Vote Description	Ref	2024/25		Budget Year 2025/26						
		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		-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Municipal Manager		-	500	500	-	-	250	(250)	-100%	500
Vote 03 - Corporate Services		26	2 500	2 500	-	252	1 250	(998)	-80%	2 500
Vote 04 - Financial Services		193	1 000	1 000	244	434	500	(66)	-13%	1 000
Vote 05 - Municipal Infrastructure		1 237	234 850	234 850	9 141	77 383	117 425	(40 042)	-34%	234 850
Vote 06 - Community Services		-	4 061	4 061	-	1 760	2 030	(270)	-13%	4 061
Vote 07 - Public Safety & Transport		4 405	11 000	11 000	-	-	5 500	(5 500)	-100%	11 000
Vote 08 - Sports, Arts, Parks, Culture		-	13 212	13 212	-	8 618	6 606	2 012	30%	13 212
Vote 10 - Human Settlements		-	100	100	-	-	50	(50)	-100%	100
Vote 12 - Spatial Development, Planning & Traditional Affairs		-	4 500	4 500	-	-	2 250	(2 250)	-100%	4 500
Vote 13 - Electricity Department		-	44 958	44 958	4 736	18 789	22 479	(3 690)	-16%	44 958
Total Capital single-year expenditure	4	5 861	316 681	316 681	14 121	107 236	158 340	(51 105)	-32%	316 681
Total Capital Expenditure		5 861	316 681	316 681	14 121	107 236	158 340	(51 105)	-32%	316 681
Capital Expenditure - Functional Classification										
Governance and administration		219	5 000	5 000	244	685	2 500	(1 815)	-73%	5 000
Executive and council		-	500	500	-	-	250	(250)	-100%	500
Finance and administration		219	4 500	4 500	244	685	2 250	(1 565)	-70%	4 500
Community and public safety		4 405	27 373	27 373	-	10 378	13 686	(3 308)	-24%	27 373
Community and social services		-	4 061	4 061	-	1 760	2 030	(270)	-13%	4 061
Sport and recreation		-	13 212	13 212	-	8 618	6 606	2 012	30%	13 212
Public safety		4 405	10 000	10 000	-	-	5 000	(5 000)	-100%	10 000
Housing		-	100	100	-	-	50	(50)	-100%	100
Economic and environmental services		1 237	60 418	60 418	362	11 630	30 209	(18 579)	-62%	60 418
Planning and development		-	4 500	4 500	-	-	2 250	(2 250)	-100%	4 500
Road transport		1 237	55 918	55 918	362	11 630	27 959	(16 329)	-58%	55 918
Trading services		-	223 890	223 890	13 515	84 542	111 945	(27 403)	-24%	223 890
Energy sources		-	44 958	44 958	4 736	18 789	22 479	(3 690)	-16%	44 958
Water management		-	93 518	93 518	5 228	34 225	46 759	(12 534)	-27%	93 518
Waste water management		-	84 915	84 915	3 552	31 528	42 457	(10 929)	-26%	84 915
Waste management		-	500	500	-	-	250	(250)	-100%	500
Total Capital Expenditure - Functional Classification	3	5 861	316 681	316 681	14 121	107 236	158 340	(51 105)	-32%	316 681
Funded by:										
National Government		-	286 417	286 417	11 360	101 967	143 209	(41 242)	-29%	286 417
Transfers recognised - capital		-	286 417	286 417	11 360	101 967	143 209	(41 242)	-29%	286 417
Internally generated funds		5 861	30 264	30 264	2 761	5 269	15 132	(9 863)	-65%	30 264
Total Capital Funding		5 861	316 681	316 681	14 121	107 236	158 340	(51 105)	-32%	316 681



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 DECEMBER 2025

Local Municipality • Mmasepala ka Sekele • Plaaslike Munisipaliteit

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 - M06						
Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		(527 285)	1 565 339	1 565 339	279 067	1 565 339
Trade and other receivables from exchange transactions		1 173 597	738 083	738 083	1 412 823	738 083
Receivables from non-exchange transactions		84 890	329 362	329 362	130 451	329 362
Current portion of non-current receivables		144	-	-	125 937	-
Inventory		5 395	1 134	1 134	5 619	1 134
VAT		1 841 785	1 640 585	1 640 585	1 977 814	1 640 585
Other current assets		(1 162)	(1 071)	(1 071)	(1 652)	(1 071)
Total current assets		2 577 364	4 273 433	4 273 433	3 930 059	4 273 433
Non current assets						
Investments						
Investment property		47 163	803 255	803 255	47 163	803 255
Property, plant and equipment		3 543 065	1 412 104	1 412 104	3 650 300	1 412 104
Biological assets						
Living and non-living resources						
Heritage assets						
Intangible assets		-	-	-	-	-
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		(144)	-	-	(144)	-
Other non-current assets						
Total non current assets		3 590 084	2 215 359	2 215 359	3 697 320	2 215 359
TOTAL ASSETS		6 167 448	6 488 793	6 488 793	7 627 379	6 488 793
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	(15 019)	(15 019)	-	(15 019)
Consumer deposits		26 379	25 901	25 901	27 357	25 901
Trade and other payables from exchange transactions		15 360 713	7 067 046	7 067 046	15 525 857	7 067 046
Trade and other payables from non-exchange transactions		13 685	-	-	154 069	-
Provision		272 393	(320 442)	(320 442)	272 673	(320 442)
VAT		1 016 372	722 201	722 201	1 041 154	722 201
Other current liabilities		-	-	-	-	-
Total current liabilities		16 689 542	7 479 687	7 479 687	17 021 109	7 479 687
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		16 689 862	7 479 687	7 479 687	17 021 429	7 479 687
NET ASSETS	2	(10 522 414)	(990 895)	(990 895)	(9 394 050)	(990 895)
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		(9 890 232)	(1 070 138)	(1 070 138)	(9 101 986)	(1 070 138)
Reserves and funds		(212 934)	-	-	(212 934)	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	(10 103 166)	(1 070 138)	(1 070 138)	(9 314 920)	(1 070 138)



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 DECEMBER 2025

Local Municipality • Mmasepala ka seLohu • Plaaslike Munisipaliteit

PART 2 - SUPPORTING DOCUMENTATION

11 DEBTORS AGE ANALYSIS

- The total debt book amounted to R3.1 billion by the end of December 2025. 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 R902.1 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 R1.9 billion.

11.1 Table 8: Supporting Table SC3: Aged Debtors

FS194 Maluti-a-Phofung - Supporting Table SC3 Monthly Budget Statement - aged debtors -M06 December 2025

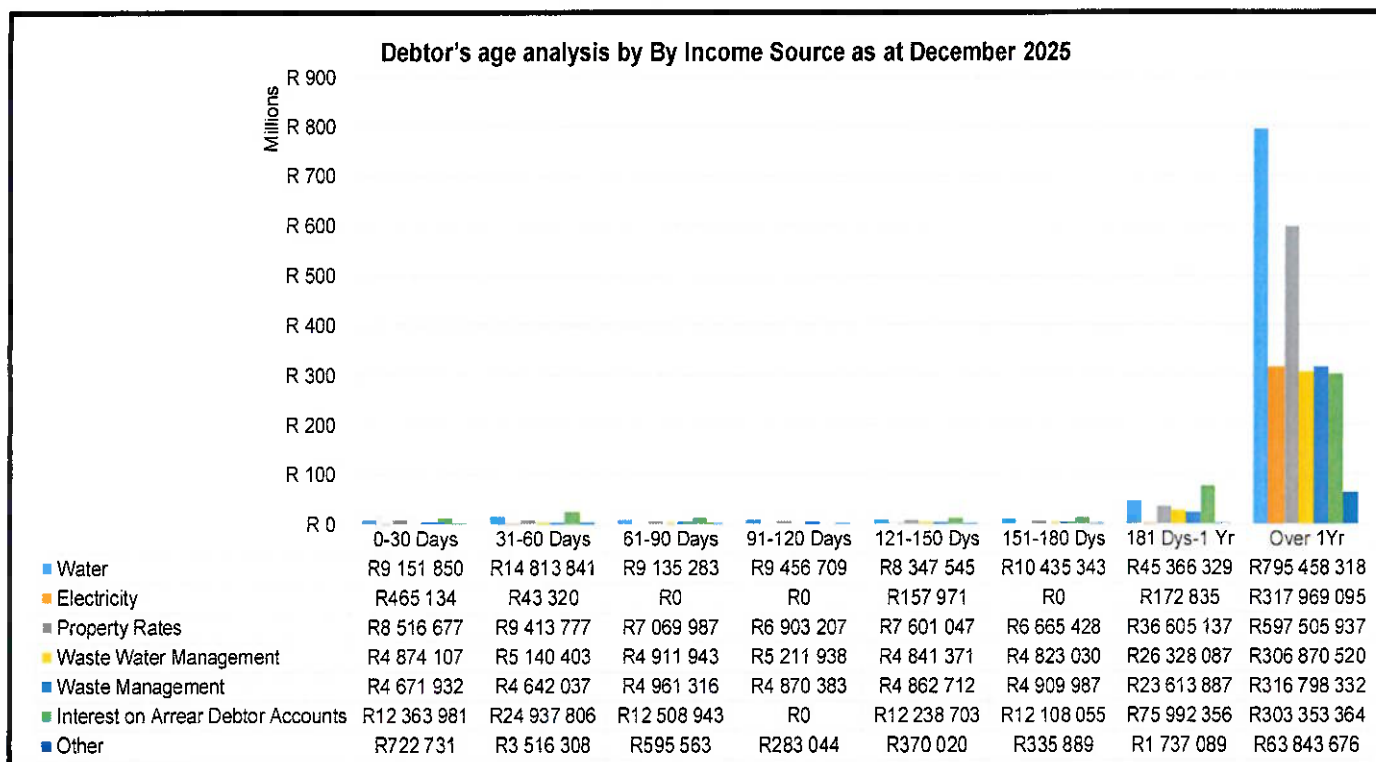
Description	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis By Income Source										
Water	1200	9 152	14 814	9 135	9 457	8 348	10 435	45 366	795 458	902 165
Electricity	1300	465	43	–	–	158	–	173	317 969	318 808
Property Rates	1400	8 517	9 414	7 070	6 903	7 601	6 665	36 605	597 506	680 281
Waste Water Management	1500	4 874	5 140	4 912	5 212	4 841	4 823	26 328	306 871	363 001
Waste Management	1600	4 672	4 642	4 961	4 870	4 863	4 910	23 614	316 798	369 331
Interest on Arrear Debtor Accounts	1810	12 364	24 938	12 509	–	12 239	12 108	75 992	303 353	453 503
Other	1900	723	3 516	596	283	370	336	1 737	63 844	71 404
Total By Income Source	2000	40 766	62 507	39 183	26 725	38 419	39 278	209 816	2 701 799	3 158 494
Debtors Age Analysis By Customer Group										
Organs of State	2200	7 085	10 669	6 196	6 041	6 482	7 638	31 314	450 356	525 782
Commercial	2300	9 184	14 699	7 306	3 897	7 083	6 775	41 392	577 865	668 201
Households	2400	24 300	33 901	25 542	16 740	24 710	24 730	136 242	1 643 649	1 929 812
Other	2500	197	3 238	139	47	145	135	868	29 930	34 699
Total By Customer Group	2600	40 766	62 507	39 183	26 725	38 419	39 278	209 816	2 701 799	3 158 494



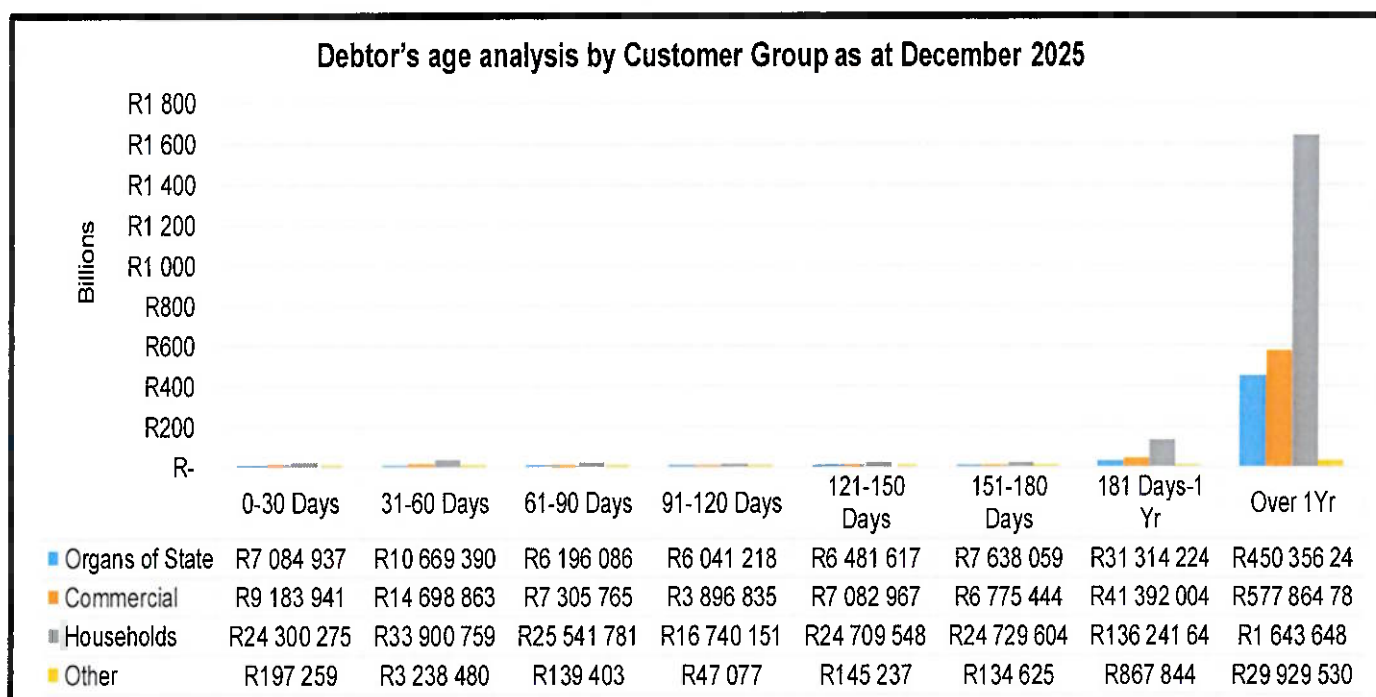
MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 DECEMBER 2025

Local Municipality • Mmasepota wa Intshaba • Pisaisike Municipality

11.2 Chart 6.1: Debtor's age analysis by Income Source



11.3 Chart 6.2: Debtor's age analysis by Customer Group

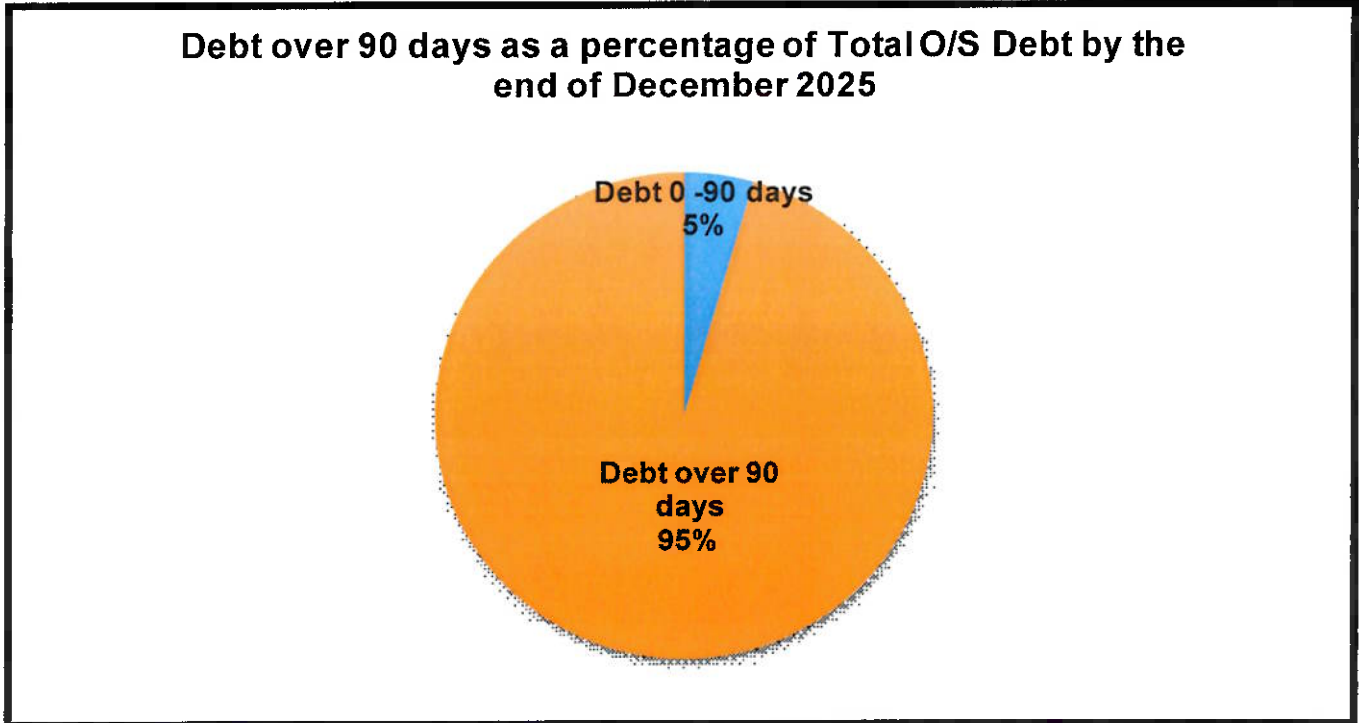




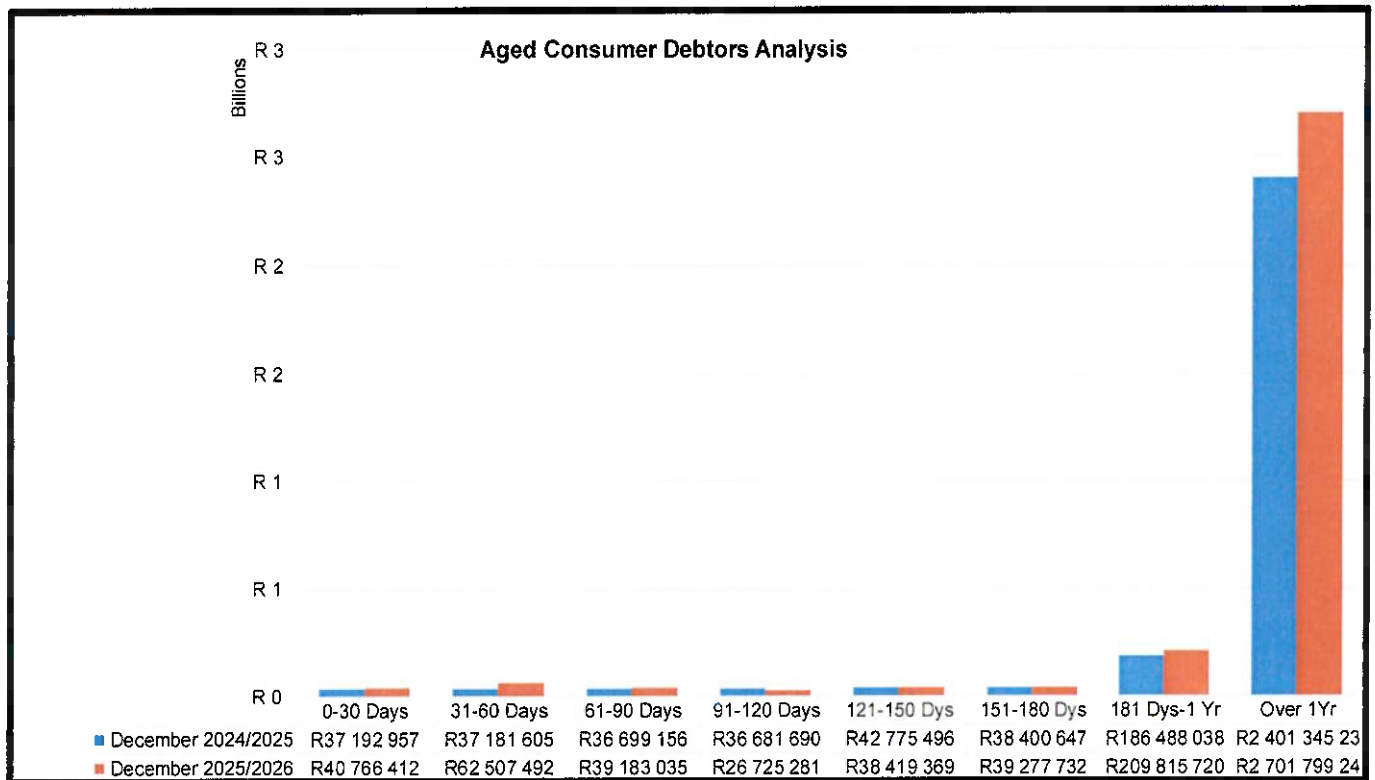
MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 DECEMBER 2025

Local Municipality • Mmashepaka wa seLehobe • Plaatske Munisipaliteit

11.4 Chart 7: Debt over 90 days as a percentage of total outstanding debt



11.5 Chart 8: Aged Consumer Debtor Analysis

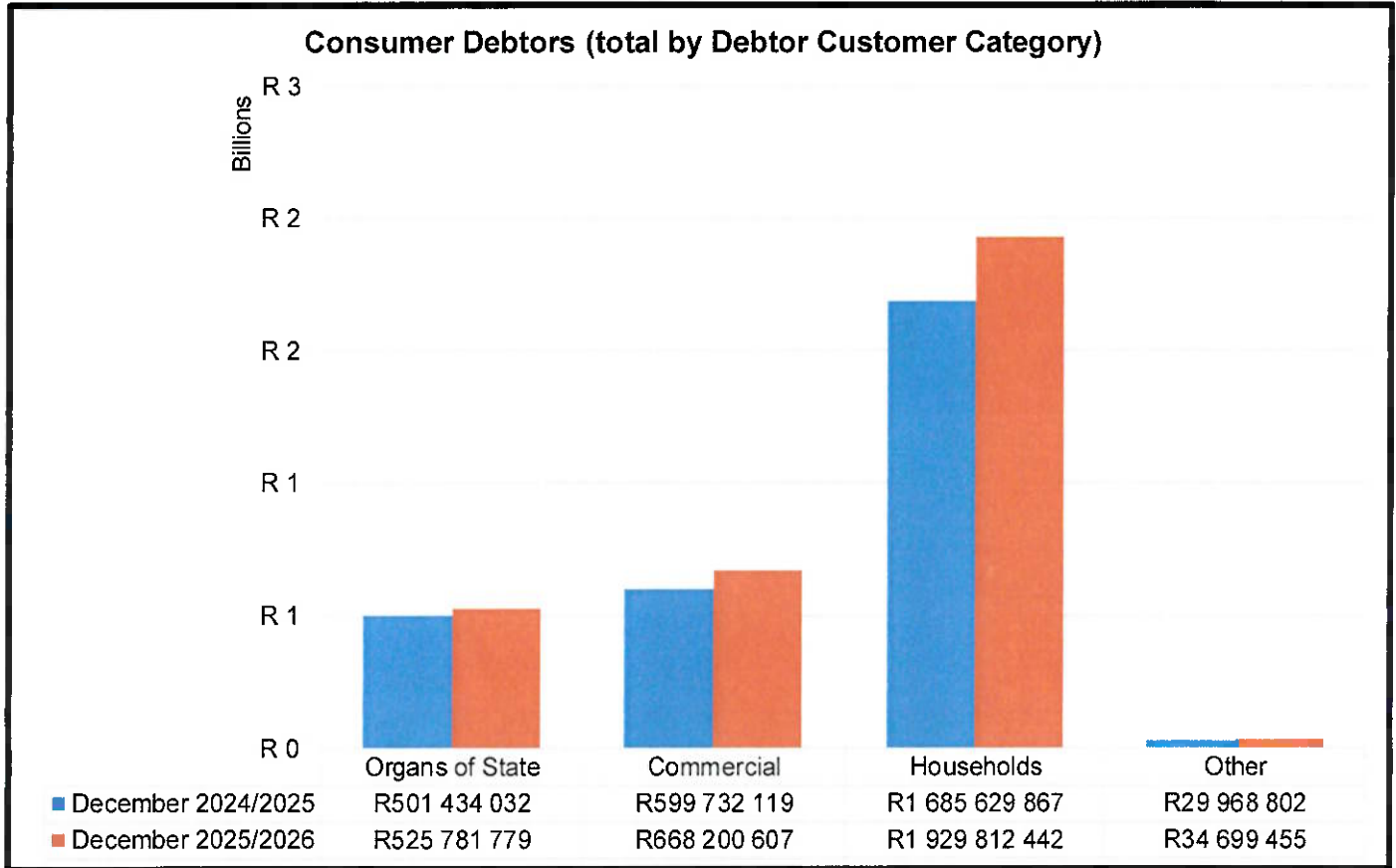




MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 DECEMBER 2025

Local Municipality • Mmabatho Local Municipality • Ficksburg Municipality

11.6 Chart 9: Consumer Debtors (total by Debtor Customer Category)



11.7 Table 9: Monthly collection rate

The collection rate for December 2025 was 126% and the year to date was at 97%.

Description R'000	Dec-25			YearTD actual		
	Billing for November 2025 Table C4	Collection in December 2025 Table C9	%	Billing Table C4 (June 2025- November 2025)	Collection Table C7/SC9 (July 2025- December 2025)	%
Property rates	13 711	3 385	25%	58 154	52 832	91%
Service charges - Electricity	17 937	55 655	310%	158 410	202 527	128%
Service charges - Water	9 792	2 138	22%	49 088	23 818	49%
Service charges - Waste Water Management	4 294	1 050	24%	26 583	8 288	31%
Service charges - Waste management	4 291	806	19%	26 422	20 072	76%
Total	50 024	63 034	126%	318 656	307 537	97%



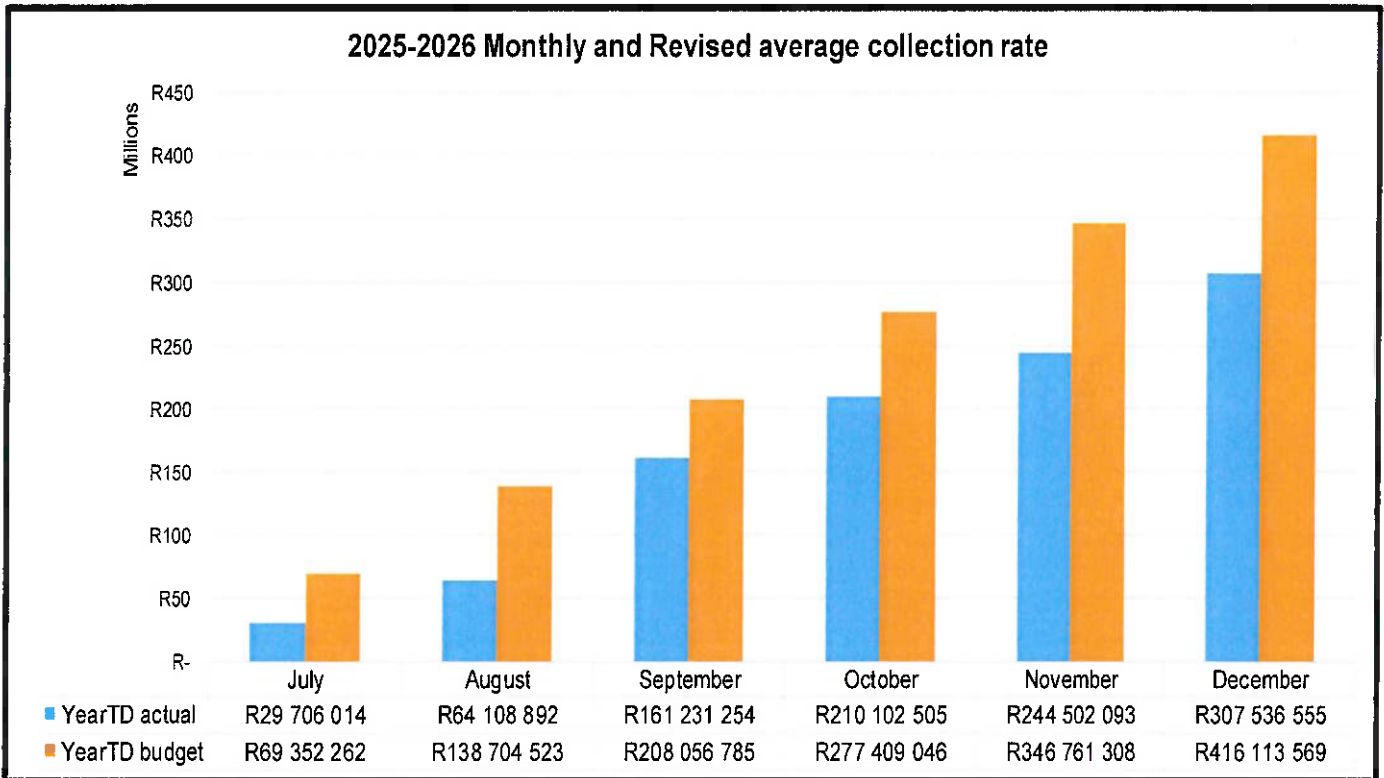
MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 DECEMBER 2025

Local Municipality • Mmasepala wa Setefane • Phasi ya Muniipalithi

11.8 Table 10: Revised Average collection rate

FS194 Maluti-a-Phofung - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 December 2025													
Description R thousands	Total Budget	Collection outcomes and projections for the financial year 2025-2026											
		July Outcome	Aug Outcome	Sept Outcome	Oct Outcome	Nov Outcome	Dec Outcome	Jan Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget
Property rates	91 512	22 534	3 213	15 728	4 702	3 270	3 385	7 626	7 626	7 626	7 626	7 626	550
Service charges - Electricity revenue	589 970	3 064	25 344	61 853	37 829	18 783	55 655	49 164	49 164	49 164	49 164	49 164	141 622
Service charges - Water revenue	75 768	2 923	4 290	4 084	3 749	6 633	2 138	6 314	6 314	6 314	6 314	6 314	20 380
Service charges - Waste Water Management	37 424	571	710	1 327	1 179	3 450	1 050	3 119	3 119	3 119	3 119	3 119	13 543
Service charges - Waste Mangement	37 553	614	846	14 130	1 412	2 264	806	3 129	3 129	3 129	3 129	3 129	1 834
Total	832 227	29 706	34 403	97 122	48 871	34 400	63 034	69 352	69 352	69 352	69 352	69 352	177 929

11.9 Chart 10: Comparative trend: Monthly and Revised average collection rate

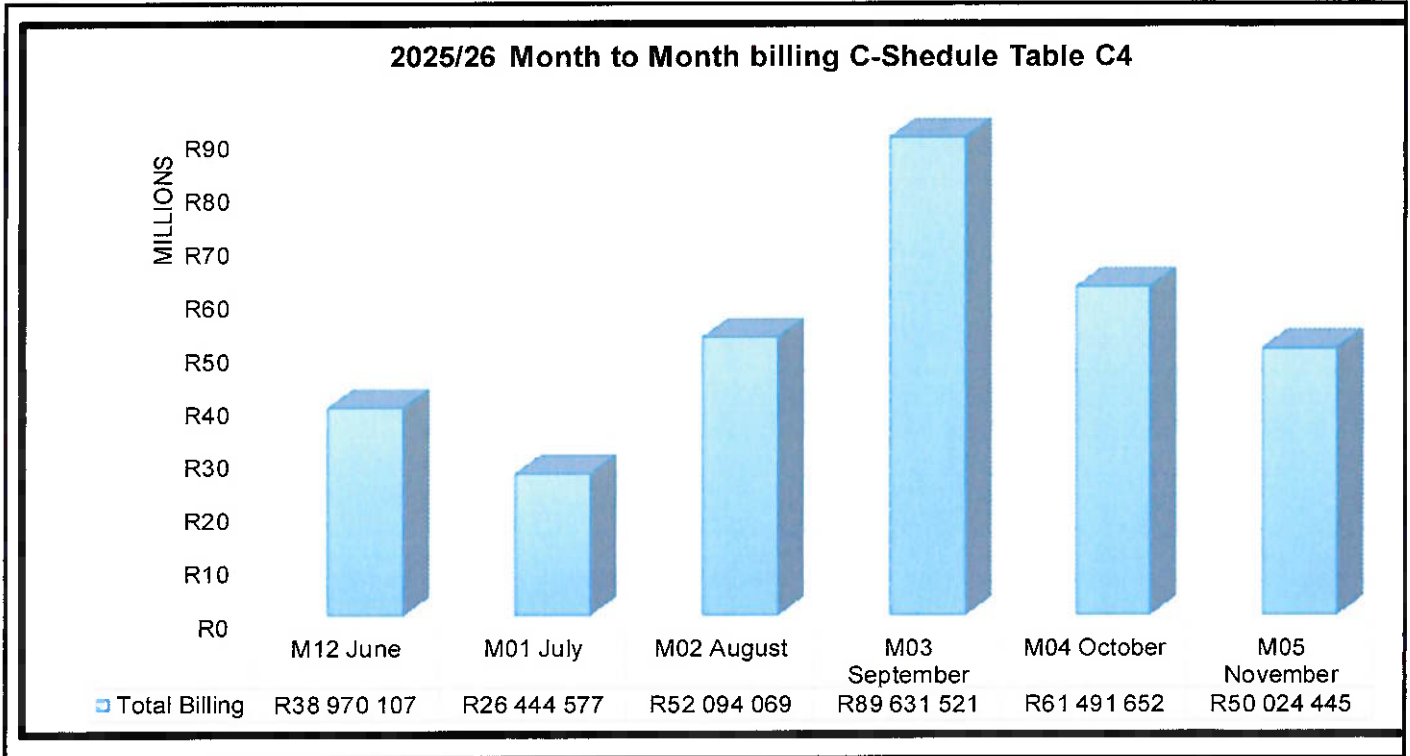




**MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING
31 DECEMBER 2025**

Local Municipality • Amasepala wa Setene • Paalike Municipality

11.10 Chart 11.1: Month-to-month - Total Billing Receipts incl. Prepaid Electricity

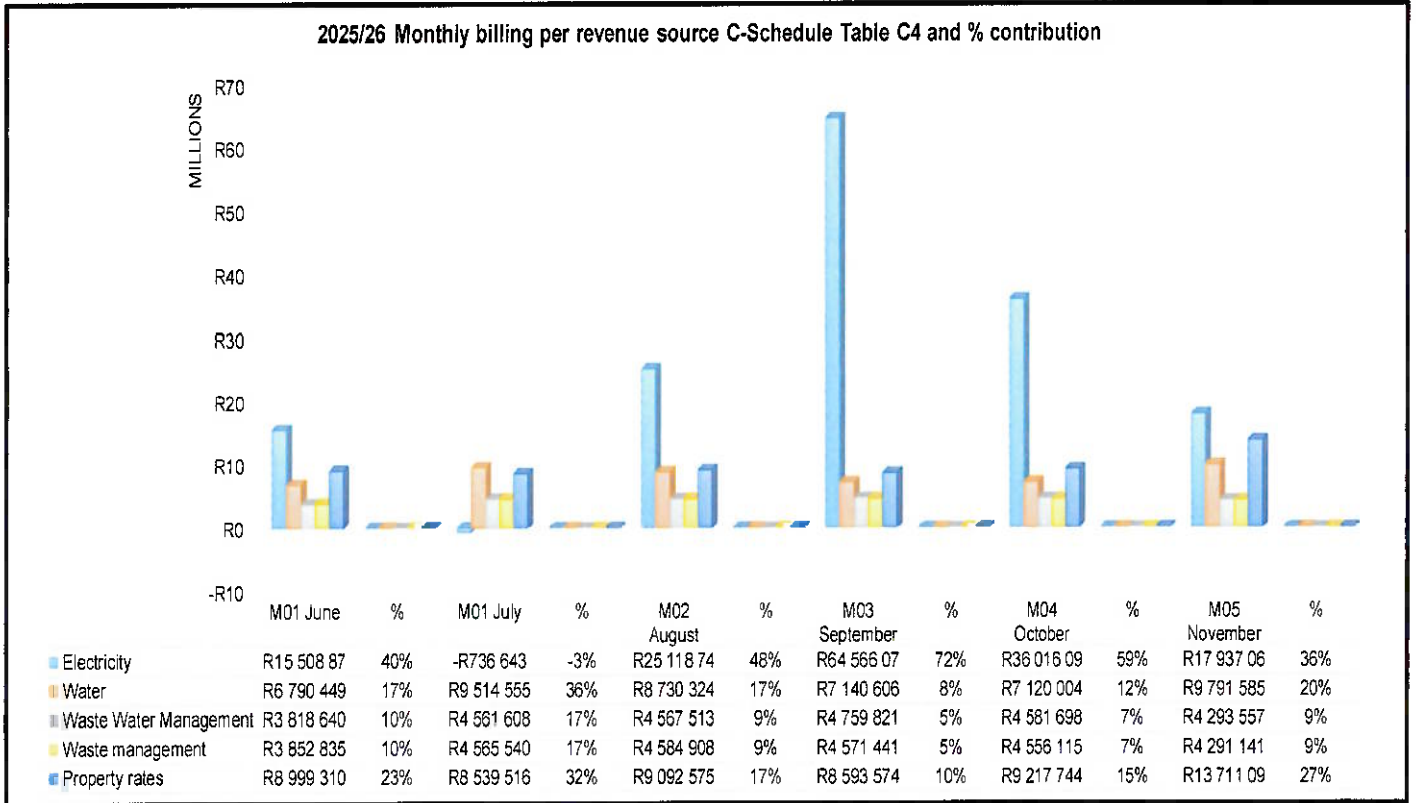




MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 DECEMBER 2025

Local Municipality • Amathole District Municipality • Free State Province

11.11 Chart 11.2: Monthly billing receipts per revenue source and % contribution

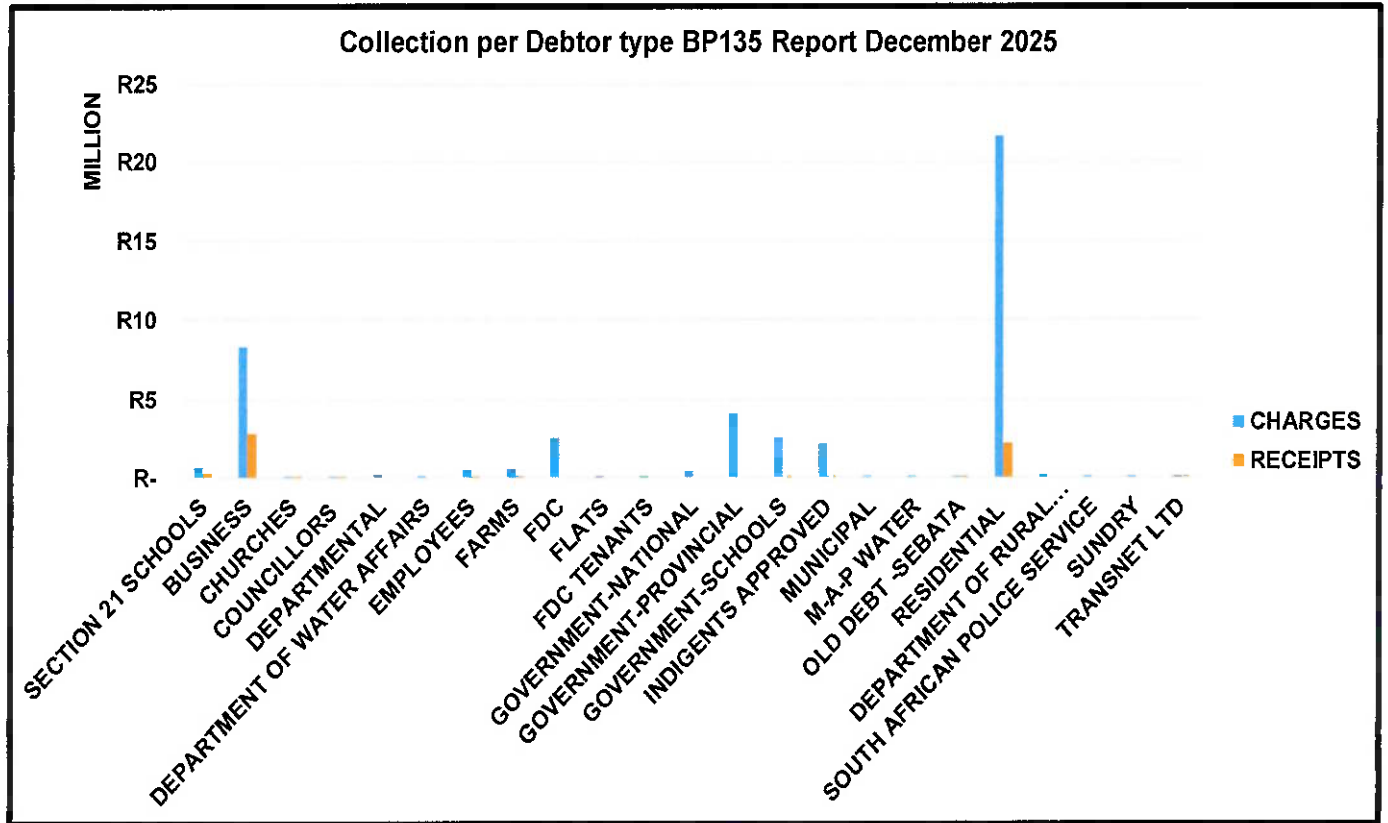




MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 DECEMBER 2025

Local Municipality • Mmasepoka wa leLehae • Plaasike Munisipaliteit

11.12 Chart 12: Billing receipts per Customer Group





MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 DECEMBER 2025

Local Municipality • Mmolepolo wa leLeboe • Phasiika Municipality

12 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 amounts to R8.4 billion. This balance should be corrected to balance with the Eskom statement balance of R9.6 billion. The total debt for the DWS amounts to R507.8 million on the September statement of accounts received. However the total on the financial system is R500.3 million. The total creditors amounted to R10.5 billion by the end of December 2025.

12.1 Table 11: Supporting Table SC4: Aged Creditors

FS194 Maluti-a-Phofung - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December 2025

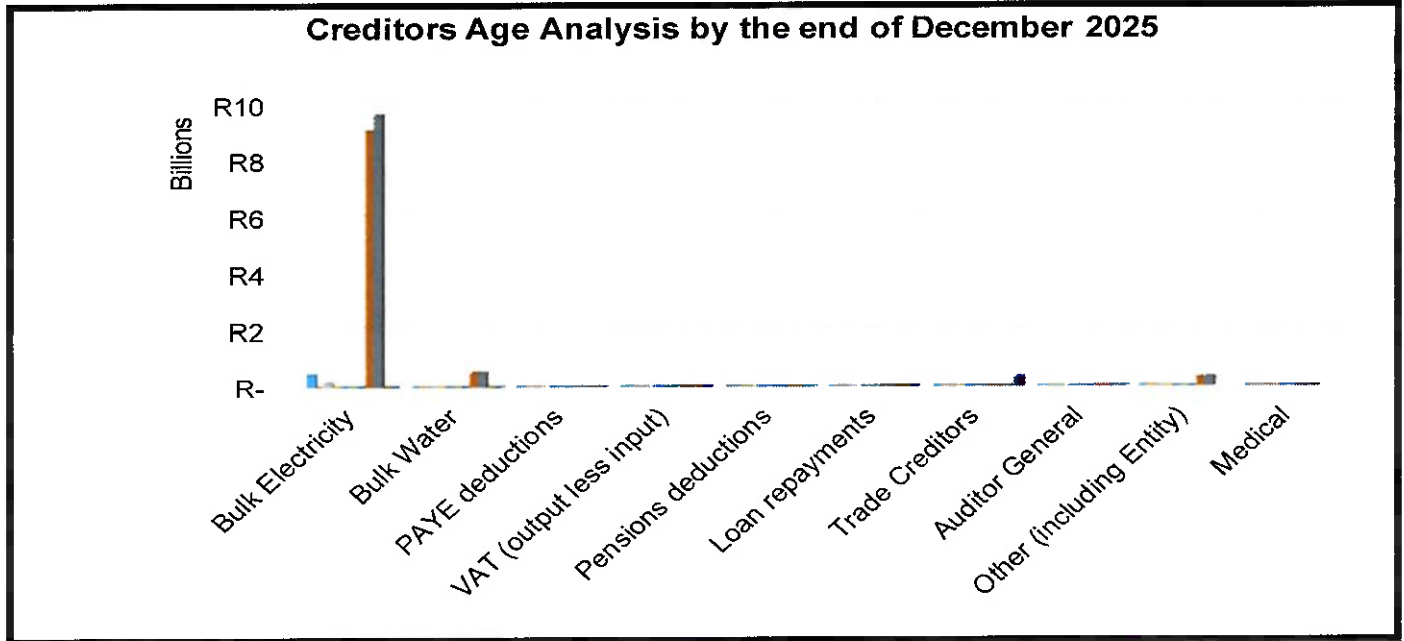
Description	NT Code	Budget Year 2025/26								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180	181 Days -	Over 1 Year	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	437 748	-	150 007	-	-	-	-	9 085 063	9 672 818
Bulk Water	0200	-	-	-	-	-	-	-	500 336	500 336
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	43	43
Other	0900	21 006	20 659	-	-	-	-	-	308 256	349 922
Medical aid deductions	0950	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	458 755	20 659	150 007	-	-	-	-	9 893 698	10 523 119



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 DECEMBER 2025

Local Municipality • Mma-epala wa sechaba • Pluralike Municipality

12.2 Chart 13: Aged Creditors Analysis



13 INVESTMENTS PORTFOLIO ANALYSIS

- The closing balances by the end of December 2025 amounted to R237.8 million (excluding the main and electricity pre-paid accounts).

13.1 Table 12: Supporting Table SC5: Investment portfolio

FS194 Maluti-a-Phofung - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December 2025

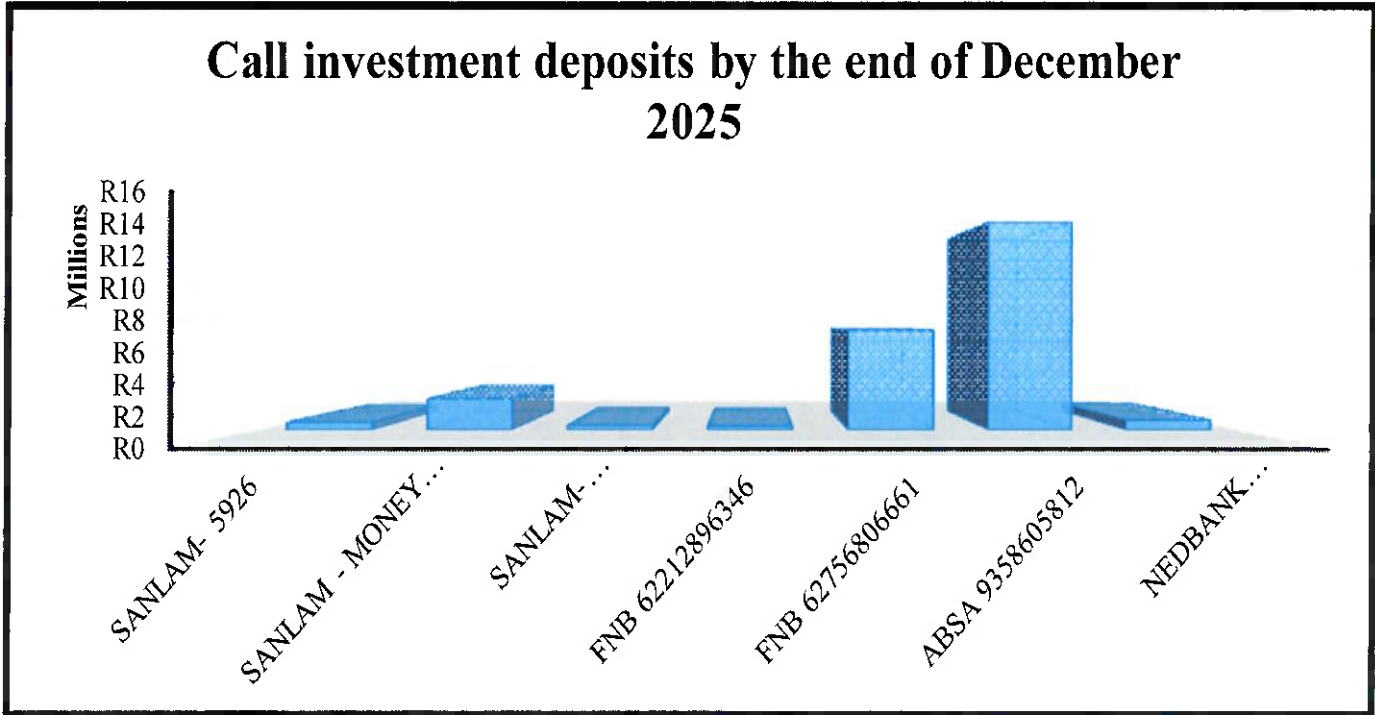
Investments by maturity Name of institution & investment ID R thousands	Period of Investment	Type of Investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Municipality							
Sanlam- 5926	Yrs	Money market	557	-	-	-	557
Sanlam - Money Market-50189057	Yrs	Money market	2 300	-	-	-	2 300
Sanlam- 11690236x2	Yrs	Money market	346	-	-	-	346
FNB 62212896346	Months	Call account	196	-	-	86	282
FNB 62756806661	Months	Investment	56 230	83	(49 000)	-	7 313
ABSA 9358605812	Months	Investment	15 098	92	-	-	15 190
Nedbank 7881162791	Months	Investment	739	4	-	-	743
Standard Bank 480823938	Months	Investment	1 128	14	-	210 000	211 142
TOTAL INVESTMENTS AND INTEREST			76 593	194	(49 000)	210 086	237 873



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 DECEMBER 2025

Local Municipality • Amasekela waseMaseko • Fiskale Munisipaliteit

13.2 Chart 14: Call investment deposits at month-end





MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 DECEMBER 2025

Local Municipality • Amasepala wa seLhohle • Pulasike Municipality

14 ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

14.1 Table 13: Supporting Table SC6: Transfers and grant receipts

FS194 Maluti-a-Phofung - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1.2									
Operating Transfers and Grants										
National Government:		852 793	882 846	882 846	283 519	650 220	441 423	208 797	47,3%	882 846
Equitable Share		847 138	876 719	876 719	283 519	649 565	438 360	211 205	48,2%	876 719
Expanded Public Works Programme Integrated Grant		2 655	3 127	3 127	-	183	1 563	(1 380)	-88,3%	3 127
Local Government Financial Management Grant		3 000	3 000	3 000	-	472	1 500	(1 028)	-68,5%	3 000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-		-
Other transfers and grants [insert description]										
Provincial Government:		-	-	-	-	-	-	-		-
Capacity Building and Other Grants		-	-	-	-	-	-	-		-
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
Parent Municipality		-	-	-	-	-	-	-		-
Unspecified		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	852 793	882 846	882 846	283 519	650 220	441 423	208 797	47,3%	882 846
Capital Transfers and Grants										
National Government:		245 065	291 250	291 250	85 048	166 316	145 625	20 691	14,2%	291 250
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-		-
Integrated National Electrification Programme Grant		-	39 958	39 958	-	25 973	19 979	5 994	30,0%	39 958
Municipal Infrastructure Grant		197 555	199 464	199 464	85 048	100 615	99 732	883	0,9%	199 464
Neighbourhood Development Partnership Grant		-	100	100	-	-	50	(50)	-100,0%	100
Water Services Infrastructure Grant		47 510	51 728	51 728	-	39 728	25 864	13 864	53,6%	51 728
Provincial Government:		-	-	-	-	-	-	-		-
[insert description]										
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total Capital Transfers and Grants	5	245 065	291 250	291 250	85 048	166 316	145 625	20 691	14,2%	291 250
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	1 097 858	1 174 096	1 174 096	368 567	816 536	587 048	229 488	39,1%	1 174 096



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 DECEMBER 2025

Local Municipality • Mmasepelo wa sechaba • Phofiso Municipality

14.2 Table 14: Supporting Table SC7(1): Transfers and grant expenditure

FS194 Maluti-a-Phofung - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		661 131	664 136	664 136	41 592	295 689	332 068	(36 379)	-11,0%	664 136
Equitable Share		647 149	653 176	653 176	39 732	292 970	326 588	(33 618)	-10,3%	653 176
Expanded Public Works Programme Integrated Grant		2 655	3 127	3 127	-	183	1 563	(1 380)	-88,3%	3 127
Local Government Financial Management Grant		2 969	3 000	3 000	1 860	2 503	1 500	1 003	66,9%	3 000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		8 358	4 833	4 833	-	33	2 416	(2 383)	-98,6%	4 833
Provincial Government:		-	-	-	-	-	-	-	-	-
Capacity Building and Other Grants		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		661 131	664 136	664 136	41 592	295 689	332 068	(36 379)	-11,0%	664 136
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		-	286 417	286 417	11 360	101 967	143 209	(41 242)	-28,8%	286 417
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant		-	39 958	39 958	2 219	14 456	19 979	(5 523)	-27,6%	39 958
Municipal Emergency Housing Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		-	194 631	194 631	7 841	66 406	97 316	(30 910)	-31,8%	194 631
Neighbourhood Development Partnership Grant		-	100	100	-	-	50	(50)	-100,0%	100
Water Services Infrastructure Grant		-	51 728	51 728	1 300	21 105	25 864	(4 759)	-18,4%	51 728
Provincial Government:		-	-	-	-	-	-	-	-	-
Infrastructure Grant		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	286 417	286 417	11 360	101 967	143 209	(41 242)	-28,8%	286 417
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		661 131	950 553	950 553	52 952	397 656	475 277	(77 621)	-16,3%	950 553



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 DECEMBER 2025

Local Municipality • Masekane • Masekane • Masekane

14.3 Table 15: Summary of expenditure per grant

The total year to date by the end of December amounted to R120.1 million (VAT incl.), which was at 41% of the budget. The EPWP transactions have not been recorded on the ledger. There are also MIG transactions which could not be captured due to insufficient budget.

Transfers and Grants Expenditure 2025/2026				
Description R'000	Original Budget	December Actual	YearTD actual	%
<u>Expenditure: (VAT Inclusive)</u>				
<u>Operating Transfers and Grants</u>				
National Government:				
Expanded Public Works Programme Integrated Grant (vat excl)	3 127	–	183	6%
Local Government Financial Management Grant	3 000	1 992	2 694	90%
Municipal Infrastructure Grant (PMU)	4 833	–	37	1%
Total Operating Transfers and Grants	10 960	1 992	2 914	27%
<u>Capital Transfers and Grants</u>				
Integrated National Electrification Programme Grant	39 958	2 552	16 624	42%
Municipal Infrastructure Grant	194 631	9 017	76 367	39%
Neighbourhood Development Partnership Grant	100	–	–	0%
Water Services Infrastructure Grant	51 728	1 495	24 271	47%
Total Capital Transfers and Grants	286 417	13 064	117 262	41%
Total Expenditure of Transfers and Grants	297 377	15 056	120 176	40%



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 DECEMBER 2025

Local Municipality • Mmasepala wa ratholehe • Plaasika Munisipaliteit

15 COUNCILLORS AND BOARD MEMBER ALLOWANCES AND EMPLOYEE BENEFITS

The total employee costs for the Parent municipality including councillors amounted to R52.6 million.

15.1 Table 16: Supporting Table SC8: Councillor and staff benefits

FS194 Maluti-a-Phofung - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December										
Summary of Employee and Councillor remuneration	Ref	2024/25		Budget Year 2025/26						
		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)										
Basic Salaries and Wages		29 415	29 095	29 095	67	4 640	14 548	(9 908)	-68%	29 095
Pension and UIF Contributions		134	146	146	12	81	73	8	11%	146
Medical Aid Contributions		35	62	62	3	23	31	(8)	-25%	62
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		3 545	3 781	3 781	274	1 638	1 891	(253)	-13%	3 781
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		4 023	3 444	3 444	2 314	9 671	1 722	7 949	462%	3 444
Sub Total - Councillors		37 151	36 529	36 529	2 670	16 053	18 265	(2 212)	-12%	36 529
% increase	4		-1,7%	-1,7%						-1,7%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		7 489	10 320	10 320	356	2 779	5 160	(2 382)	-46%	10 320
Pension and UIF Contributions		202	272	272	1	21	136	(114)	-84%	272
Medical Aid Contributions		48	63	63	-	5	32	(27)	-85%	63
Motor Vehicle Allowance		1 196	1 608	1 608	86	554	804	(250)	-31%	1 608
Cellphone Allowance		87	125	125	5	28	63	(35)	-56%	125
Housing Allowances		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		9 021	12 389	12 389	447	3 386	6 195	(2 808)	-45%	12 389
% increase	4		37,3%	37,3%						37,3%
Other Municipal Staff										
Basic Salaries and Wages		326 387	347 848	347 848	29 647	171 161	173 924	(2 763)	-2%	347 848
Pension and UIF Contributions		57 510	60 956	60 956	4 999	30 187	30 478	(291)	-1%	60 956
Medical Aid Contributions		28 729	30 557	30 557	2 320	13 966	15 279	(1 313)	-9%	30 557
Overtime		46 603	45 329	45 329	7 155	35 866	22 664	13 201	58%	45 329
Performance Bonus		25 410	26 964	26 964	2 232	17 164	13 482	3 682	27%	26 964
Motor Vehicle Allowance		13 104	14 372	14 372	1 192	6 992	7 186	(194)	-3%	14 372
Cellphone Allowance		1 039	1 140	1 140	100	719	570	149	26%	1 140
Housing Allowances		1 676	1 826	1 826	185	1 024	913	111	12%	1 826
Other benefits and allowances		1 358	1 720	1 720	249	1 582	860	722	84%	1 720
Payments in lieu of leave		6 144	404	404	130	1 972	202	1 770	876%	404
Long service awards		5 551	-	-	982	2 358	-	2 358	#DIV/0!	-
Post-retirement benefit obligations	2	(304)	1 120	1 120	(13)	59	560	(501)	-90%	1 120
Acting and post related allowance		1 422	1 651	1 651	385	1 806	825	981	119%	1 651
Sub Total - Other Municipal Staff		514 629	533 887	533 887	49 562	284 855	266 944	17 911	7%	533 887
% increase	4		3,7%	3,7%						3,7%
Total Parent Municipality		560 801	582 806	582 806	52 679	304 294	291 403	12 891	4%	582 806



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 DECEMBER 2025

Local Municipality • Mmasepala wa seLohae • Plaasike Munisipaliteit

- The total employee costs for the Entity amounted to R14.2 million.

FS194 Maluti-a-Phofung - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December										
Summary of Employee and Councillor remuneration	Ref	Budget Year 2025/26								
		2024/25 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
Senior Managers of Entities										
Basic Salaries and Wages		-	4 579	4 579	-	-	2 290	(2 290)	-100%	4 579
Pension and UIF Contributions		-	938	938	-	-	469	(469)	-100%	938
Medical Aid Contributions		-	301	301	-	-	150	(150)	-100%	301
Motor Vehicle Allowance		-	763	763	-	-	382	(382)	-100%	763
Cellphone Allowance		-	-	-	-	-	-	-		-
Housing Allowances		-	251	251	-	-	126	(126)	-100%	251
Other benefits and allowances		2	382	382	0	1	191	(190)	-99%	382
Acting and post related allowance		-	248	248	-	-	124	(124)	-100%	248
Sub Total - Senior Managers of Entities		2	7 462	7 462	0	1	3 731	(3 730)	-100%	7 462
% increase	4		329358,5%	329358,5%						329358,5%
Other Staff of Entities										
Basic Salaries and Wages		74 320	86 090	86 090	6 294	38 575	43 045	(4 470)	-10%	86 090
Pension and UIF Contributions		8 595	14 604	14 604	703	4 375	7 302	(2 926)	-40%	14 604
Medical Aid Contributions		9 246	9 683	9 683	792	4 880	4 842	39	1%	9 683
Overtime		23 851	10 207	10 207	2 072	12 306	5 104	7 202	141%	10 207
Performance Bonus		5 633	11 897	11 897	348	2 794	5 948	(3 154)	-53%	11 897
Motor Vehicle Allowance		14 375	14 637	14 637	1 195	7 428	7 318	109	1%	14 637
Housing Allowances		2 177	3 858	3 858	181	1 098	1 929	(831)	-43%	3 858
Other benefits and allowances		12 886	10 853	10 853	1 123	6 932	5 426	1 506	28%	10 853
Payments in lieu of leave		274	-	-	292	692	-	692	#DN/0!	-
Long service awards		66	1 230	1 230	-	-	615	(615)	-100%	1 230
Postretirement benefit obligations		-	500	500	-	-	250	(250)	-100%	500
Acting and post related allowance		9 166	5 258	5 258	1 218	6 616	2 629	3 987	152%	5 258
Sub Total - Other Staff of Entities		160 590	168 816	168 816	14 218	85 696	84 408	1 288	2%	168 816
% increase	4		5,1%	5,1%						5,1%
Total Municipal Entities		160 592	176 278	176 278	14 218	85 697	88 139	(2 441)	-3%	176 278
TOTAL SALARY, ALLOWANCES & BENEFITS		721 393	759 084	759 084	66 897	389 991	379 542	10 449	3%	759 084
% increase	4		5,2%	5,2%						5,2%
TOTAL MANAGERS AND STAFF		684 242	722 554	722 554	64 226	373 939	361 277	12 661	4%	722 554



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 DECEMBER 2025

Local Municipality • Mmusapeho-jo yintende • Plaatzke Munisipaliteit

15.2 Table 17: Current YTD Overtime expenditure excl Night-shift allowance

The DIV/0! indicates that the expenditure was incurred on items with no budget allocation.

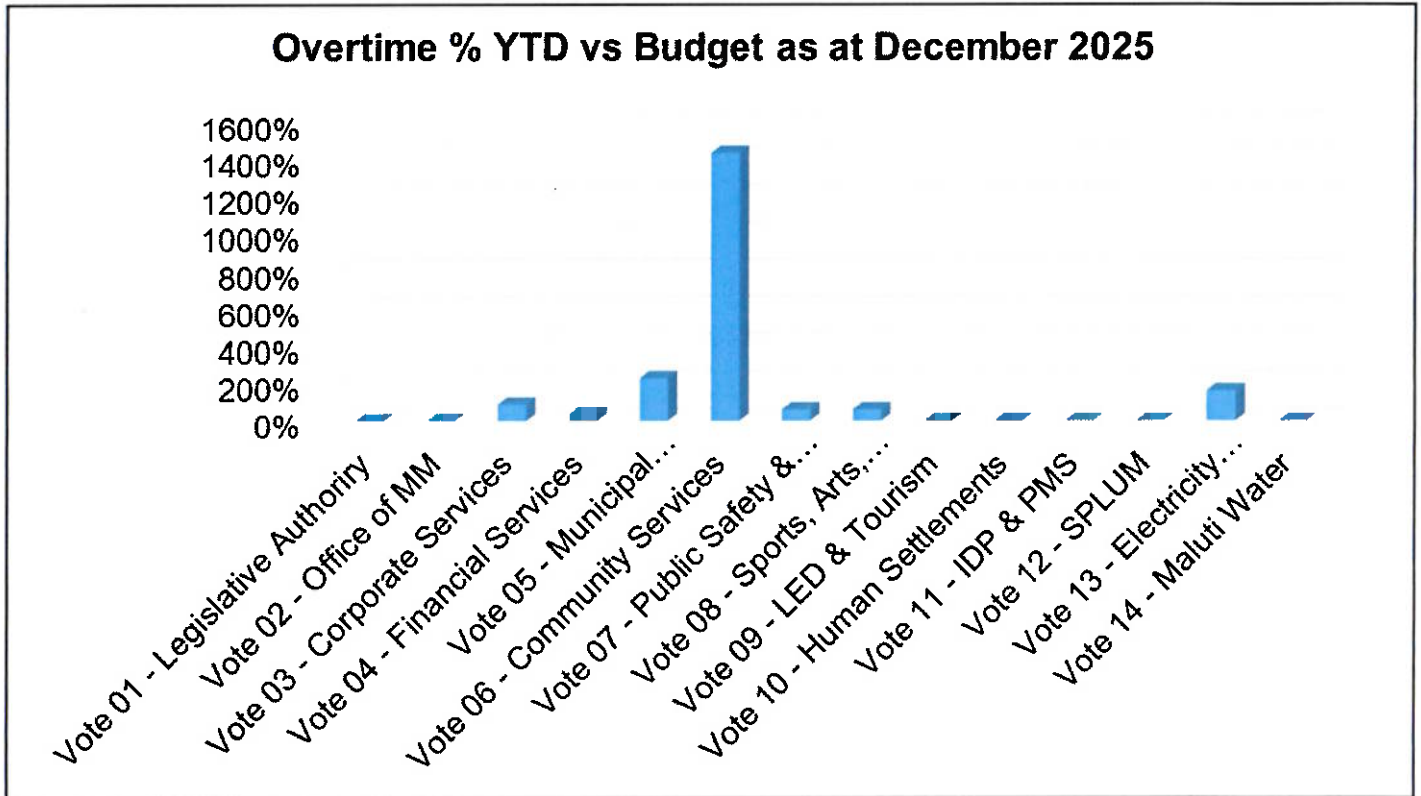
Overtime expenditure excluding shift allowance 2025/26					
Departments R'000	Original Budget	Dec-25	% Monthly vs Budget	Year to date	% YTD vs Budget
Vote 01 - Legislative Authority	-	-	0%	25	0%
Vote 02 - Office of MM	-	-	0%	-	0%
Vote 03 - Corporate Services	189	31	16%	172	91%
Vote 04 - Financial Services	600	(13)	-2%	217	36%
Vote 05 - Municipal Infrastructure	2 402	1 870	78%	5 554	231%
Vote 06 - Community Services	15	49	325%	215	1439%
Vote 07 - Public Safety & Transport	1 000	109	11%	616	62%
Vote 08 - Sports, Arts, Parks, Culture	530	278	52%	329	62%
Vote 09 - LED & Tourism	100	-	0%	117	0%
Vote 10 - Human Settlements	100	-	0%	-	0%
Vote 11 - IDP & PMS	-	-	0%	-	0%
Vote 12 - SPLUM	50	29	0%	38	0%
Vote 13 - Electricity Department	6 376	1 961	31%	10 392	163%
Vote 14 - Maluti Water	-	1 000	0%	5 903	0%
Total	11 362	5 314	47%	23 578	208%



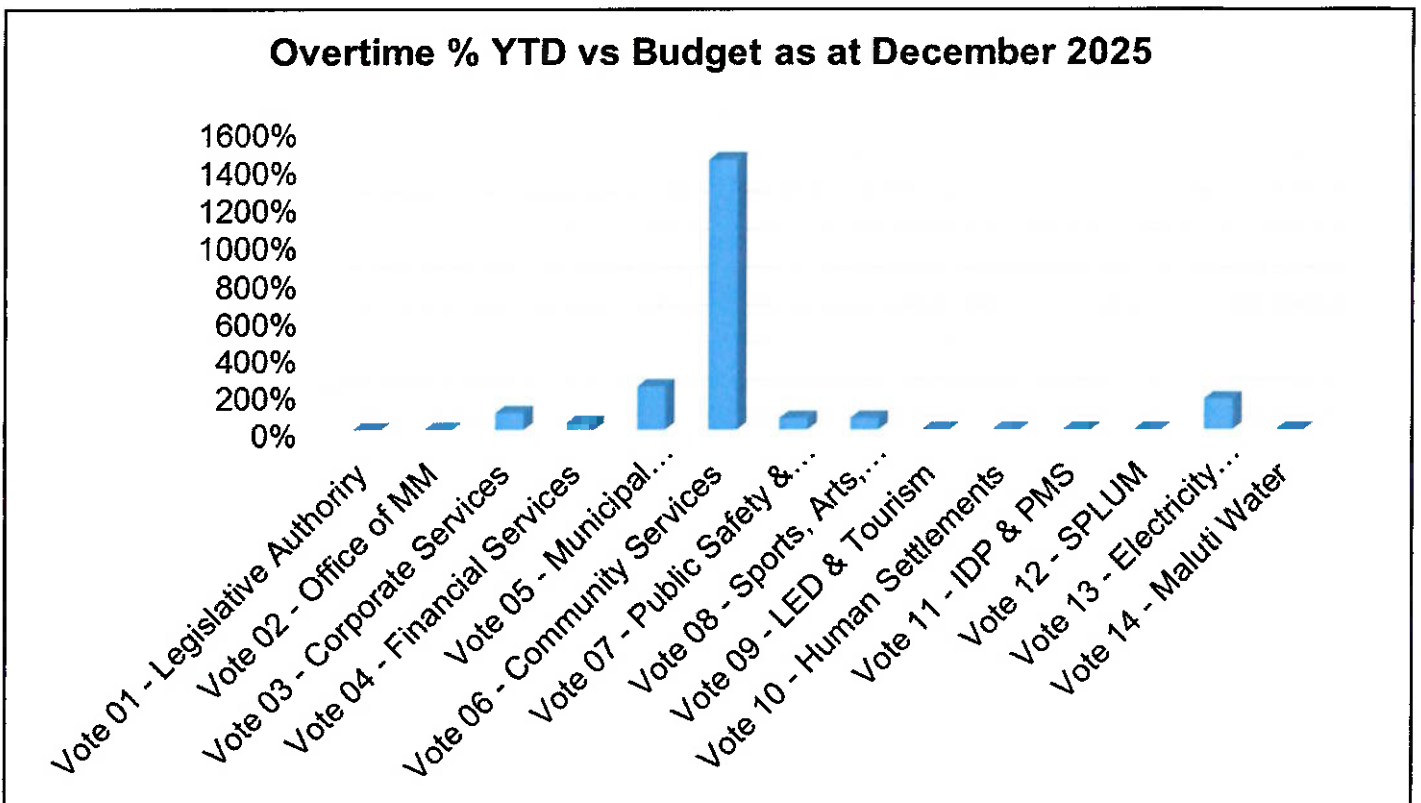
MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 DECEMBER 2025

Local Municipality • Mmasepala wa sechaba • Plaasike Muniisipaliteit

15.3 Chart 14.1: Overtime Actual vs Budget



15.4 Chart 14.2: Monthly and Annual Overtime Comparison





MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 DECEMBER 2025

Local Municipality • Amma, epula wa, letsebe • Phasike, Muntlali

16 MATERIAL VARIANCES TO THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

FS194 Maluti-a-Phofung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December										
Vote Description	Ref	Budget Year 2025/26								
		2024/25								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 01 - Legislative Authority	1	-	-	-	-	-	-	-		-
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-		-
Vote 03 - Corporate Services		282	1 560	1 560	-	302	780	(478)	-61,2%	1 560
Vote 04 - Financial Services		1 224 651	1 303 719	1 303 719	314 208	843 683	651 859	191 824	29,4%	1 303 719
Vote 05 - Municipal Infrastructure		492 748	527 411	527 411	23 520	168 638	263 705	(95 068)	-36,1%	527 411
Vote 06 - Community Services		12 632	4 792	4 792	153	2 240	2 396	(155)	-6,5%	4 792
Vote 07 - Public Safety & Transport		383	462	462	125	487	231	257	111,1%	462
Vote 08 - Sports, Arts, Parks, Culture		13 086	16 362	16 362	328	1 661	8 181	(6 520)	-79,7%	16 362
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		16	5 863	5 863	86	358	2 931	(2 573)	-87,8%	5 863
Vote 10 - Human Settlements		1 321	12 708	12 708	122	898	6 354	(5 456)	-85,9%	12 708
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-		-
Vote 12 - Spatial Development, Planning & Traditional Affairs		962	2 394	2 394	19	423	1 197	(774)	-64,6%	2 394
Vote 13 - Electricity Department		753 236	823 845	823 845	34 724	191 179	411 923	(220 743)	-53,6%	823 845
Vote 14 - Maluti Water		-	-	-	-	-	-	-		-
Vote 15 - Other		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	2 499 318	2 699 115	2 699 115	373 286	1 209 871	1 349 558	(139 687)	-10,4%	2 699 115
Expenditure by Vote										
Vote 01 - Legislative Authority	1	65 709	67 317	67 317	6 218	27 702	33 659	(5 956)	-17,7%	67 317
Vote 02 - Office Of The Municipal Manager		22 154	24 646	24 646	1 922	12 032	12 323	(291)	-2,4%	24 646
Vote 03 - Corporate Services		94 969	129 100	129 100	6 580	45 953	64 550	(18 597)	-28,8%	129 100
Vote 04 - Financial Services		377 205	354 893	354 893	9 410	131 652	177 446	(45 794)	-25,8%	354 893
Vote 05 - Municipal Infrastructure		573 335	276 817	276 817	21 748	81 963	138 408	(56 445)	-40,8%	276 817
Vote 06 - Community Services		12 165	23 603	23 603	1 528	9 411	11 802	(2 390)	-20,3%	23 603
Vote 07 - Public Safety & Transport		187 602	184 056	184 056	17 276	103 458	92 028	11 430	12,4%	184 056
Vote 08 - Sports, Arts, Parks, Culture		109 399	54 437	54 437	4 240	24 241	27 219	(2 977)	-10,9%	54 437
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		11 704	16 591	16 591	1 075	8 045	8 296	(250)	-3,0%	16 591
Vote 10 - Human Settlements		18 829	44 933	44 933	588	3 704	22 467	(18 763)	-83,5%	44 933
Vote 11 - Idp, Pms Department		3 664	4 078	4 078	403	2 104	2 039	65	3,2%	4 078
Vote 12 - Spatial Development, Planning & Traditional Affairs		11 261	22 791	22 791	1 003	6 230	11 395	(5 165)	-45,3%	22 791
Vote 13 - Electricity Department		1 196 521	1 257 084	1 257 084	80 919	768 525	628 542	139 983	22,3%	1 257 084
Vote 14 - Maluti Water		119 704	178 023	178 023	10 672	63 978	89 012	(25 034)	-28,1%	178 023
Vote 15 - Other		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	2 804 223	2 638 370	2 638 370	163 581	1 289 000	1 319 185	(30 185)	-2,3%	2 638 370
Surplus/ (Deficit) for the year	2	(304 904)	60 745	60 745	209 705	(79 130)	30 373	(109 502)	-360,5%	60 745



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 DECEMBER 2025

Local Municipality • Ammaqepata wa sekerape • Plaatslike Munisipaliteit

17 CAPITAL PROGRAMME PERFORMANCE

17.1 Table 18: Detailed capital expenditure report

The year to date capital expenditure from conditional grants amounted to R101.9 million (VAT excl).



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 DECEMBER 2025

Local Municipality • Mmabatho wa sechaba • Fikarika Municipality

CAPITAL EXPENDITURE FUNDED BY NATIONAL GRANTS 2025/2026						
Description (Functional classification) R'000	Source of funding	Original Budget	December Actual	YTD Actual	%	Balance
ROADS PROJECTS		51 354	362	11 380	22%	39 974
Makwane Paved Roads Phase 1	MIG	17 390	362	6 471	37%	10 918
Qholosing Paved Roads - Phase 1	MIG	12 721	–	1 218	10%	11 503
Intabazwe resurfacing of road	MIG	10 298	–	–	0%	10 298
Fika Patso 3km paved road	MIG	10 946	–	3 691	34%	7 255
WATER PROJECTS		41 790	3 928	13 120	31%	28 670
Ha Sethunya Wat Retic 500 Phase 2	MIG	14 671	–	6 322	43%	8 348
Thaba Bosiu Water Pipeline	MIG	3 218	–	2 869	89%	349
Upgrading Of Water Pump Stations	MIG	14 891	–	–	0%	14 891
Water Pump Station - MIG R&M	MIG	9 011	3 928	3 928	44%	5 083
SEWERAGE PROJECTS		84 915	3 552	31 528	37%	46 269
Namahadi: Construction Sewer Network	MIG	8 315	–	1 197	14%	7 118
Sewer Pump Station - MIG R&M	MIG	9 000	3 552	5 004	56%	3 996
Upgrade Bluegun Bosch Sewer	MIG	16 469	–	8 429	51%	8 040
Tshiamo Upgrade Of Sewer System	MIG	26 206	–	6 660	25%	19 546
Qwaqwa: Constr 3500 Vip Toilets-Ph13c	MIG	24 925	–	10 238	41%	14 687
WASTE WATER PROJECTS		51 728	1 300	21 105	41%	285
Water Distribution Network P1	WSIG	34 544	1 300	6 041	17%	28 503
Makholokweng Bulk And Sewer Network	WSIG	15 000	–	13 165	88%	1 835
Tlholong Ext 4	WSIG	2 184	–	1 899	87%	285
COMMUNITY FACILITY PROJECTS		3 361	–	1 760	52%	1 601
Phuthaditjhaba: Upgrading Of Town Hall	MIG	3 361	–	1 760	52%	1 601
SPORTS AND RECREATIONAL FACILITIES		13 212	–	8 618	65%	4 594
New swimmingpool platberg staduim	MIG	7 474	–	5 678	76%	1 796
Refurb charles mopedi staduim ph 2	MIG	5 738	–	2 941	51%	2 797
ELECTRICITY PROJECTS		39 958	2 219	14 456	36%	25 502
Integrated National Electrification Programme	INEPG	39 958	2 219	14 456	36%	25 502
OTHER		100	–	–	0%	100
Neighbourhood Development Partnership Grant	NDPG	100	–	–	0%	100
TOTAL ASSETS FUNDED BY NATIONAL GRANTS		286 417	11 360	101 967	36%	146 995

The MIG expenditure amounting to R34.2 million which could not be captured on the financial system due to insufficient and no budget allocation are indicated below.



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 DECEMBER 2025

Local Municipality • Mmaseko ka Waseko • Plaaslike Munisipaliteit

MIG EXPENDITURE NOT CAPTURED ON THE FINANCIAL SYSTEM DUE TO INSUFFICIENT/NO BUDGET				
TYPE	DESCRIPTION R'000	AVAILABLE BUDGET	EXPENDITURE	UNAUTHORISED EXPENDITURE
MIG -WATER PROJECT	THABA BOSIU CONSTRUCTION OF 16KM WATER PIPELINE	349	3 689	(3 340)
MIG- SPORTS PROJECTS	UPGRADE OF PLATBERG STADIUM PHASE 1	-	173	(173)
MIG -WATER PROJECT	NALEDI RE ROUTE BULK WATERSUPP 830M 70MM	-	233	(233)
MIG -SEWERAGE PROJECT	QWA QWA: CONSTR 5000 VIP TOILETS PH 13B	-	1 581	(1 581)
MIG -SEWERAGE PROJECT	QWAQWA: CONSTR 3500 VIP TOILETS-PH13C	14 687	28 035	(13 348)
MIG - ELECTRICITY PROJECT	MAP:HIGH MAST LIGHTS IN 4 TOWNS PH 2	-	543	(543)
		15 036	34 253	(19 218)

The year to date total capital assets from own funds by the end of December 2025 amounted to R5.2 million.

CAPITAL BUDGET FROM OWN SOURCE 2025/2026					
Description R'000	Original Budget	December actual	YearTD outcome	%	Balance
PARENT MUNICIPALITY					
Clocking Systems (Machinery)	500	-	-	0%	500
Machinery & Equipment	500	-	30	6%	470
Computer & Equipment	2 000	-	221	11%	1 779
Furniture & Fittings	1 000	244	434	43%	566
Compact Roller (Road Equipment)	564	-	-	0%	564
Yellow Fleet (Plant & Machinery)	4 000	-	250	6%	3 750
Skip Remover Truck	500	-	-	0%	500
Mobile Toilets	200	-	-	0%	200
Machinery & Equipment	500	-	-	0%	500
Fire Engine	7 000	-	-	0%	7 000
Vehicles	3 000	-	-	0%	3 000
Install Cctv Street Cameras (Equipment)	1 000	-	-	0%	1 000
Equipment: Land Surveyor & Plotter	4 500	-	-	0%	4 500
Transformers	5 000	2 517	4 333	87%	667
TOTAL CAPITAL EXPENDITURE FUNDED FROM OWN SOURCE	30 264	2 761	5 269	17%	24 995



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 DECEMBER 2025

Local Municipality • Mmasepala wa sechaba • Phokiso Municipality

17.2 Chart 15: Capital Expenditure Monthly Trend: actual vs target

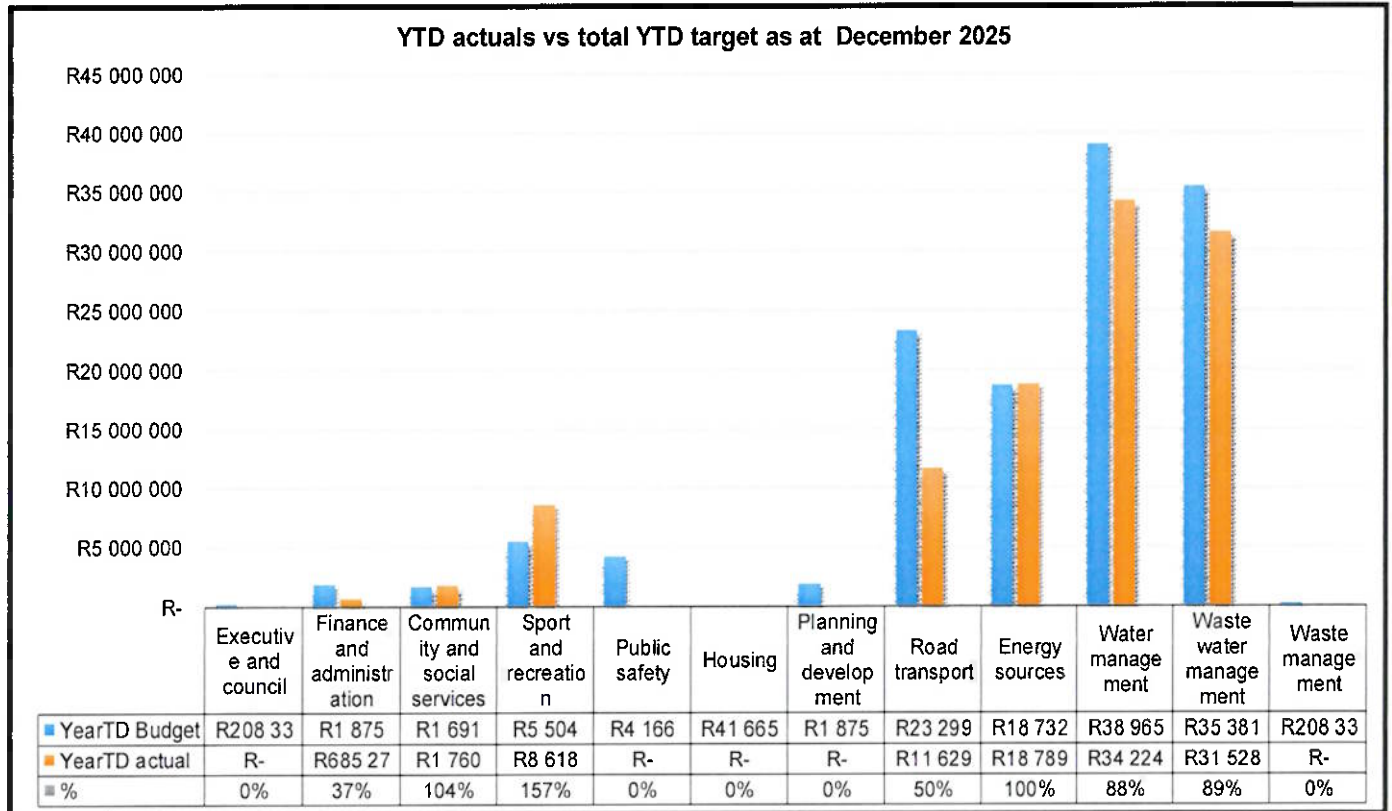
FS194 Maluti-a-Phofung - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M06 December									
Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	13 347	26 390	26 390	2 247	2 247	26 390	24 143	91,5%	1%
August	825	26 390	26 390	12 452	12 452	52 780	40 328	76,4%	4%
September	10 780	26 390	26 390	10 350	10 350	79 170	68 820	86,9%	3%
October	9 427	26 390	26 390	11 498	11 498	105 560	94 062	89,1%	4%
November	60 366	26 390	26 390	56 568	56 568	131 950	75 382	57,1%	18%
December	2 940	26 390	26 390	14 121	14 121	158 340	144 220	91,1%	4%
January	391	26 390	26 390	-	-	184 731	184 731	100,0%	0%
February	42 927	26 390	26 390	-	-	211 121	211 121	100,0%	0%
March	4 917	26 390	26 390	-	-	237 511	237 511	100,0%	0%
April	5 423	26 390	26 390	-	-	263 901	263 901	100,0%	-
May	22 065	26 390	26 390	-	-	290 291	290 291	100,0%	-
June	45 215	26 390	26 390	-	-	316 681	316 681	100,0%	-
Total Capital expenditure	218 624	316 681	316 681	107 236					



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 DECEMBER 2025

Local Municipality • Mmasepala eMantsoe • Basotho Municipality

17.3 Chart 16: Capital Expenditure: YTD actual vs YTD target



18 OTHER SUPPORTING DOCUMENTS



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 DECEMBER 2025

Local Municipality • Mmopeloa wa yehende • Phofung Municipality

FS194 Maluti-a-Phofung - Supporting Table SC13d Consolidated Monthly Budget Statement - depreciation by asset class - M06 December										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		54 381	68 232	68 232	-	-	34 116	34 116	100,0%	68 232
Roads Infrastructure		18 275	23 122	23 122	-	-	11 561	11 561	100,0%	23 122
<i>Roads</i>		18 275	23 122	23 122	-	-	11 561	11 561	100,0%	23 122
Electrical Infrastructure		8 489	19 286	19 286	-	-	9 643	9 643	100,0%	19 286
<i>MV Substations</i>		8 489	-	-	-	-	-	-		-
<i>LV Networks</i>		-	19 286	19 286	-	-	9 643	9 643	100,0%	19 286
Water Supply Infrastructure		14 612	5 300	5 300	-	-	2 650	2 650	100,0%	5 300
<i>Boreholes</i>		-	5 300	5 300	-	-	2 650	2 650	100,0%	5 300
<i>Bulk Mains</i>		14 612	-	-	-	-	-	-		-
Sanitation Infrastructure		13 005	-	-	-	-	-	-		-
<i>Reticulation</i>		13 005	-	-	-	-	-	-		-
Solid Waste Infrastructure		-	20 524	20 524	-	-	10 262	10 262	100,0%	20 524
<i>Waste Separation Facilities</i>		-	20 524	20 524	-	-	10 262	10 262	100,0%	20 524
Community Assets		9 923	823	823	-	-	412	412	100,0%	823
Community Facilities		9 923	823	823	-	-	412	412	100,0%	823
<i>Halls</i>		9 923	823	823	-	-	412	412	100,0%	823
Computer Equipment		147	1 424	1 424	-	-	712	712	100,0%	1 424
Computer Equipment		147	1 424	1 424	-	-	712	712	100,0%	1 424
Furniture and Office Equipment		215	250	250	-	-	125	125	100,0%	250
Furniture and Office Equipment		215	250	250	-	-	125	125	100,0%	250
Machinery and Equipment		1 609	353	353	-	-	177	177	100,0%	353
Machinery and Equipment		1 609	353	353	-	-	177	177	100,0%	353
Transport Assets		5 508	4 848	4 848	-	-	2 424	2 424	100,0%	4 848
Transport Assets		5 508	4 848	4 848	-	-	2 424	2 424	100,0%	4 848
Total Depreciation	1	71 783	75 930	75 930	-	-	37 965	37 965	100,0%	75 930

19 CONCLUSION

MFMA Circular 124: Condition 6.9 reporting progress:



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 DECEMBER 2025

Local Municipality • Mmasepala wa sekelele • Posaiko Municipality

The municipal council and senior management team has not instituted processes to monitor and enforce accountability for the implementation of the municipality's Budget Funding Plan:

i. The mitigating factors associated with the implementation of the municipality's Budget Funding Plan;

- The municipality budgeted for overtimes in the 2025/26 financial year budget, however the budget should be monitored by heads of departments to cater for the qualifying employees only.
- The Municipality appointed a debt collector through the transversal contract to assist in collecting arrears amounts

ii. Any risk(s) associated with the implementation of the municipality's Budget Funding Plan

- The municipality might be placed under administrations.
- The National Treasury may withhold the equitable share.



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 DECEMBER 2025

Local Municipality • Mmasepota wa seLhohle • Phofung Municipality

20 ANNEXURE A (PARENT C & ENTITY F-SCHEDULES)

20.1 Parent municipality's financial performance

FS194 Maluti-a-Phofung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December										
Vote Description	Ref	Budget Year 2025/26								
		2024/25 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		282	1 560	1 560	-	302	780	(478)	-61,2%	1 560
Vote 04 - Financial Services		1 022 116	1 032 783	1 032 783	297 019	738 476	516 391	222 084	43,0%	1 032 783
Vote 05 - Municipal Infrastructure		492 748	527 411	527 411	23 520	168 638	263 705	(95 068)	-36,1%	527 411
Vote 06 - Community Services		12 632	4 792	4 792	153	2 240	2 396	(155)	-6,5%	4 792
Vote 07 - Public Safety & Transport		383	462	462	125	487	231	257	111,1%	462
Vote 08 - Sports, Arts, Parks, Culture		13 086	16 362	16 362	328	1 661	8 181	(6 520)	-79,7%	16 362
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		16	5 863	5 863	86	358	2 931	(2 573)	-87,8%	5 863
Vote 10 - Human Settlements		1 321	12 708	12 708	122	898	6 354	(5 456)	-85,9%	12 708
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		962	2 394	2 394	19	423	1 197	(774)	-64,6%	2 394
Vote 13 - Electricity Department		753 236	823 845	823 845	34 724	191 179	411 923	(220 743)	-53,6%	823 845
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	2 296 783	2 428 179	2 428 179	356 097	1 104 663	1 214 090	(109 426)	-9,0%	2 428 179
Expenditure by Vote	1									
Vote 01 - Legislative Authority		65 709	67 317	67 317	6 218	27 702	33 659	(5 956)	-17,7%	67 317
Vote 02 - Office Of The Municipal Manager		22 154	24 646	24 646	1 922	12 032	12 323	(291)	-2,4%	24 646
Vote 03 - Corporate Services		72 207	77 313	77 313	4 760	34 060	38 656	(4 597)	-11,9%	77 313
Vote 04 - Financial Services		357 723	313 768	313 768	7 561	120 960	156 884	(35 924)	-22,9%	313 768
Vote 05 - Municipal Infrastructure		573 335	276 817	276 817	21 748	81 963	138 408	(56 445)	-40,8%	276 817
Vote 06 - Community Services		12 165	23 603	23 603	1 528	9 411	11 802	(2 390)	-20,3%	23 603
Vote 07 - Public Safety & Transport		187 602	184 056	184 056	17 276	103 458	92 028	11 430	12,4%	184 056
Vote 08 - Sports, Arts, Parks, Culture		109 399	54 437	54 437	4 240	24 241	27 219	(2 977)	-10,9%	54 437
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		11 704	16 591	16 591	1 075	8 045	8 296	(250)	-3,0%	16 591
Vote 10 - Human Settlements		18 829	44 933	44 933	588	3 704	22 467	(18 763)	-83,5%	44 933
Vote 11 - Idp, Pms Department		3 664	4 078	4 078	403	2 104	2 039	65	3,2%	4 078
Vote 12 - Spatial Development, Planning & Traditional Affairs		11 261	22 791	22 791	1 003	6 230	11 395	(5 165)	-45,3%	22 791
Vote 13 - Electricity Department		1 196 521	1 257 084	1 257 084	80 919	768 525	628 542	139 983	22,3%	1 257 084
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	2 642 273	2 367 434	2 367 434	149 240	1 202 436	1 183 717	18 719	1,6%	2 367 434
Surplus/ (Deficit) for the year	2	(345 491)	60 745	60 745	206 858	(97 773)	30 372	(128 145)	-421,9%	60 745



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 DECEMBER 2025

Local Municipality • Amajolelo wa sekhona • Phuphoke Municipality

FS194 Maluti-a-Phofung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December										
Description	Ref	2024/25	Budget Year 2025/26							
		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		345 545	739 063	739 063	33 096	175 997	369 532	(193 535)	-52%	739 063
Service charges - Water		81 910	95 159	95 159	7 735	50 032	47 580	2 452	5%	95 159
Service charges - Waste Water Management		48 889	51 422	51 422	4 368	27 133	25 711	1 422	6%	51 422
Service charges - Waste management		48 662	51 184	51 184	4 248	26 817	25 592	1 225	5%	51 184
Sale of Goods and Rendering of Services		2 688	6 584	6 584	253	1 465	3 292	(1 827)	-55%	6 584
Interest earned from Receivables		107 556	125 181	125 181	8 936	53 495	62 591	(9 096)	-15%	125 181
Interest from Current and Non Current Assets		21 183	12 605	12 605	228	8 373	6 302	2 071	33%	12 605
Rent on Land		–	1 000	1 000	–	–	500	(500)	-100%	1 000
Rental from Fixed Assets		1 857	3 992	3 992	356	876	1 996	(1 120)	-56%	3 992
Operational Revenue		1 087	11 772	11 772	92	933	5 866	(4 953)	-84%	11 772
Non-Exchange Revenue										
Property rates		107 972	110 363	110 363	9 608	58 762	55 181	3 581	6%	110 363
Fines, penalties and forfeits		207	2 396	2 396	163	683	1 198	(515)	-43%	2 396
Licence and permits		–	1 663	1 663	–	–	831	(831)	-100%	1 663
Transfers and subsidies - Operational		852 793	882 846	882 846	283 519	650 220	441 423	208 797	47%	882 846
Interest		426 385	41 693	41 693	3 489	20 811	20 847	(36)	0%	41 693
Other Gains		4 021	7	7	6	6	4	3	74%	7
Total Revenue (excluding capital transfers and contributions)		2 050 757	2 136 929	2 136 929	356 097	1 075 605	1 068 465	7 140	1%	2 136 929
Expenditure By Type										
Employee related costs		523 649	546 277	546 277	50 008	288 241	273 138	15 103	6%	546 277
Remuneration of councillors		37 151	36 529	36 529	2 670	16 053	18 265	(2 212)	-12%	36 529
Bulk purchases - electricity		1 068 419	1 114 944	1 114 944	75 444	688 378	557 472	130 907	23%	1 114 944
Inventory consumed		26 887	52 842	52 842	9 902	17 982	26 421	(8 439)	-32%	52 842
Debt impairment		436 120	13 280	13 280	–	–	6 640	(6 640)	-100%	13 280
Depreciation and amortisation		71 783	75 930	75 930	–	–	37 965	(37 965)	-100%	75 930
Interest		96 268	51 500	51 500	–	44 490	25 750	18 740	73%	51 500
Contracted services		145 232	173 462	173 462	9 853	53 865	86 731	(32 866)	-38%	173 462
Transfers and subsidies		190 671	198 043	198 043	–	62 489	99 022	(36 533)	-37%	198 043
Irrecoverable debts written off		1 180	23 120	23 120	71	1 022	11 560	(10 538)	-91%	23 120
Operational costs		63 640	81 507	81 507	1 289	29 914	40 754	(10 840)	-27%	81 507
Losses on Disposal of Assets		(6 676)	–	–	–	–	–	–	–	–
Other Losses		(12 052)	–	–	2	2	–	2	#DIV/0!	–
Total Expenditure		2 642 273	2 367 434	2 367 434	149 240	1 202 436	1 183 717	18 719	2%	2 367 434
Surplus/(Deficit)		(591 517)	(230 505)	(230 505)	206 858	(126 831)	(115 252)	(11 579)	0	(230 505)
Transfers and subsidies - capital (monetary allocations)		246 026	291 250	291 250	–	29 059	145 625	(116 566)	(0)	291 250
Surplus/(Deficit) after capital transfers & contributions		(345 491)	60 745	60 745	206 858	(97 773)	30 372	(128 145)	(0)	60 745
Surplus/(Deficit) after income tax		(345 491)	60 745	60 745	206 858	(97 773)	30 372	(128 145)	(0)	60 745
Surplus/(Deficit) attributable to municipality		(345 491)	60 745	60 745	206 858	(97 773)	30 372	(128 145)	(0)	60 745
Surplus/ (Deficit) for the year		(345 491)	60 745	60 745	206 858	(97 773)	30 372	(128 145)	(0)	60 745



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 DECEMBER 2025

Local Municipality • Mmashepuka wa seLeng • Platelike Municipality

FS194 Maluti-a-Phofung - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

Vote Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 01 - Legislative Authority		-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 04 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 05 - Municipal Infrastructure		-	-	-	-	-	-	-	-	-
Vote 06 - Community Services		-	-	-	-	-	-	-	-	-
Vote 07 - Public Safety & Transport		-	-	-	-	-	-	-	-	-
Vote 08 - Sports, Arts, Parks, Culture		-	-	-	-	-	-	-	-	-
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		-	-	-	-	-	-	-	-	-
Vote 10 - Human Settlements		-	-	-	-	-	-	-	-	-
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		-	-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		-	-	-	-	-	-	-	-	-
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 01 - Legislative Authority		-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Municipal Manager		-	500	500	-	-	250	(250)	-100%	500
Vote 03 - Corporate Services		26	2 500	2 500	244	252	1 250	(998)	-80%	2 500
Vote 04 - Financial Services		193	1 000	1 000	244	434	500	(66)	-13%	1 000
Vote 05 - Municipal Infrastructure		1 237	234 850	234 850	9 141	77 383	117 425	(40 042)	-34%	234 850
Vote 06 - Community Services		-	4 061	4 061	-	1 760	2 030	(270)	-13%	4 061
Vote 07 - Public Safety & Transport		4 405	11 000	11 000	-	-	5 500	(5 500)	-100%	11 000
Vote 08 - Sports, Arts, Parks, Culture		-	13 212	13 212	-	8 618	6 606	2 012	30%	13 212
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		-	-	-	-	-	-	-	-	-
Vote 10 - Human Settlements		-	100	100	-	-	50	(50)	-100%	100
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		-	4 500	4 500	-	-	2 250	(2 250)	-100%	4 500
Vote 13 - Electricity Department		-	44 958	44 958	4 736	18 789	22 479	(3 690)	-16%	44 958
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	5 861	316 681	316 681	14 121	107 236	158 340	(51 105)	-32%	316 681
Total Capital Expenditure		5 861	316 681	316 681	14 121	107 236	158 340	(51 105)	-32%	316 681
Capital Expenditure - Functional Classification										
Governance and administration		219	5 000	5 000	244	685	2 500	(1 815)	-73%	5 000
Executive and council		-	500	500	-	-	250	(250)	-100%	500
Finance and administration		219	4 500	4 500	244	685	2 250	(1 565)	-70%	4 500
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		4 405	27 373	27 373	-	10 378	13 686	(3 308)	-24%	27 373
Community and social services		-	4 061	4 061	-	1 760	2 030	(270)	-13%	4 061
Sport and recreation		-	13 212	13 212	-	8 618	6 606	2 012	30%	13 212
Public safety		4 405	10 000	10 000	-	-	5 000	(5 000)	-100%	10 000
Housing		-	100	100	-	-	50	(50)	-100%	100
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		1 237	60 418	60 418	362	11 630	30 209	(18 579)	-62%	60 418
Planning and development		-	4 500	4 500	-	-	2 250	(2 250)	-100%	4 500
Road transport		1 237	56 918	56 918	362	11 630	27 959	(16 329)	-58%	56 918
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	223 890	223 890	13 515	84 542	111 945	(27 403)	-24%	223 890
Energy sources		-	44 958	44 958	4 736	18 789	22 479	(3 690)	-16%	44 958
Water management		-	93 518	93 518	5 228	34 225	46 759	(12 534)	-27%	93 518
Waste water management		-	84 915	84 915	3 552	31 528	42 457	(10 929)	-26%	84 915
Waste management		-	500	500	-	-	250	(250)	-100%	500
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	5 861	316 681	316 681	14 121	107 236	158 340	(51 105)	-32%	316 681
Funded by:										
National Government		-	286 417	286 417	11 360	101 967	143 209	(41 242)	-29%	286 417
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	286 417	286 417	11 360	101 967	143 209	(41 242)	-29%	286 417
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		5 861	30 264	30 264	2 761	5 269	15 132	(9 863)	-65%	30 264
Total Capital Funding		5 861	316 681	316 681	14 121	107 236	158 340	(51 105)	-32%	316 681



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 DECEMBER 2025

Local Municipality • Mmasepala ka JoZele • Phokisi Municipality

20.2 Municipal Entity's financial performance

The MFMA s87(11) report for the month of December which provides a full reports of the financial status of the Entity was not received by the time this report was completed.

FS194 Maluti-a-Phofung - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M06 December										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Municipal Entity										
Entity Name										
Maluti Water (Pty) Ltd		202 535	270 936	270 936	17 189	105 207	135 468	(30 261)	-22%	270 936
Total Operating Revenue	1	202 535	270 936	270 936	17 189	105 207	135 468	(30 261)	-22%	270 936
Expenditure By Municipal Entity										
Entity Name										
Maluti Water (Pty) Ltd		161 949	270 936	270 936	14 342	86 565	135 468	(48 903)	-36%	270 936
Total Operating Expenditure	2	161 949	270 936	270 936	14 342	86 565	135 468	(48 903)	-36%	270 936
Surplus/ (Deficit) for the yr/period		40 586	0	0	2 847	18 643	0	(79 164)	-263880625%	0
Capital Expenditure By Municipal Entity										
Entity Name										
Maluti Water (Pty) Ltd		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	3	-	-	-	-	-	-	-	-	-

MAP WATER FINANCIAL PERFORMANCE - DECEMBER 2025				
Description R'000	Original Budget	Dec-25	YearTD Actual	%
INCOME	(270 936)	(17 189)	(105 207)	39%
Interest from Current and Non Current Assets	(159)	-	-	0%
Sale of Goods and Rendering of Services	(159)	-	-	0%
Intercompany/Parent-Subsid Transactions	(186 916)	(15 576)	(93 458)	50%
Intercompany Transaction- Sewer Levy	(40 478)	(707)	(4 818)	12%
Intercompany Transaction- Water Levy	(43 224)	(906)	(6 931)	16%
EXPENDITURE	270 936	14 342	86 565	32%
Employee related costs	176 278	14 218	85 697	49%
Contracted services	29 978	-	29	0%
Operational costs	48 083	124	824	2%
Inventory consumed	16 436	-	15	0%
Interest	162	-	-	0%
SURPLUS-/DEFICIT	(0)	(2 847)	(18 643)	



Local Municipality • Amathole District • Phofung Water Project

MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 DECEMBER 2025

21 COMPLIANCE WITH THE CONDITIONS FOR MUNICIPAL DEBT RELIEF

21.1 Annexure A2 - MFMA Budget Circular 128 – Municipality Compliance Self-Assessment

The self-assessment report for December 2025 was not received by the time this report was completed. The report will be attached as an Annexure if it is received by the time of upload on goMuni.

21.2 Municipal Debt Relief Performance across the period of debt relief participation

The self-assessment report for December 2025 was not received by the time this report was completed. The report will be attached as an Annexure if it is received by the time of upload on goMuni.

Municipal Details		Part A										Part B										Part C										Part D										Part E										Scoring and Rating	
		Eskom And Bulk water current account					Compliance with a funded MTRF					FIP/BFP & Tariff Assessment					Electricity and water as collection tools					Quarterly collection of property rates and services charges					Maximization of Revenue					Oversight																					
Month	Code Desc Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	Score	Rating									
25.July25	Maloti-a-PIFS194	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	76%	Below Minimum								
26.August25	Maloti-a-PIFS194	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	80%	Below Minimum								
27.September25	Maloti-a-PIFS194	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	90%	Below Minimum								
28.October25	Maloti-a-PIFS194	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	90%	Below Minimum								
29.November25	Maloti-a-PIFS194	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	0%	Not completed								
30.December25	Maloti-a-PIFS194	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	0%	Not completed								
31.January26	Maloti-a-PIFS194	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	0%	Not completed								
32.February26	Maloti-a-PIFS194	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	0%	Not completed								
33.March26	Maloti-a-PIFS194	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	0%	Not completed								
34.April26	Maloti-a-PIFS194	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	0%	Not completed								
35.May26	Maloti-a-PIFS194	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	0%	Not completed								
36.June26	Maloti-a-PIFS194	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	0%	Not completed								
37.July26	Maloti-a-PIFS194	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	0%	Not completed								
38.August26	Maloti-a-PIFS194	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	0%	Not completed								
39.September26	Maloti-a-PIFS194	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	0%	Not completed								
40.October26	Maloti-a-PIFS194	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	0%	Not completed								
41.November26	Maloti-a-PIFS194	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	0%	Not completed								



**MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING
31 DECEMBER 2025**

21.3 Annexure C- Monthly - Restriction of Free Basic Services to Indigent Households



**National Treasury
Municipal Debt Relief
MFMA Circular No. 124
Municipal Finance Management Act No. 56 of 2003**

Municipal Debt Relief - Monthly Reporting - Indigent Households Information (MFMA Circular 124 (Condition 6.6))

Instruction - complete only with information of the current households registered as indigent with the municipality (Do NOT include the information of all households unless explicitly stated otherwise)

Ref	Description	As Per Debt Relief Application		2025/2026 - Monthly Monitoring														
		Baseline	Adjusted Budget	Adopted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12	
1	<u>Indigent Household service targets</u> <u>Water: (Include All Indigent households also in Eskom supplied areas)</u>																	
	Indigent HH's with poor water inside dwelling	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Indigent HH's with poor water 7500 yard (but not in dwelling)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Indigent HH's using public tap (at least min service level)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Indigent HH's with other water supply (at least min service level)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total	23 620 894	18 755 498	18 755 498	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Indigent HH's using public tap (< min service level)	23 620 894	18 755 498	18 755 498	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Indigent HH's with other water supply (< min service level)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total Total number of registered indigent households	23 620 894	18 755 498	18 755 498	-	-	-	-	-	-	-	-	-	-	-	-	-	-



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 DECEMBER 2025

Local Municipality: Amathole District Municipality • Paarlalke Water's part 1 of 1

Instruction - complete only with information of the current households registered as indigent with the municipality (Do NOT include the information of all households unless explicitly stated otherwise)

Ref	Description	Current Year 2023/24			2023/2024 - Monthly Reporting													
		As Per Debt Relief Application	Adopted Budget	Adjusted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12	
	Status of Water meters																	
	Number of indigent mths with prepaid Water	-	-	-	-	2 281	2 544	2 544	2 540	3 027	3 150	-	-	-	-	-	-	-
	Number of indigent mths with conventional metered Water	-	-	-	-	7 836	13 656	13 656	16 010	18 018	19 950	-	-	-	-	-	-	-
	Number of indigent mths with NOT metered currently - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Number of indigent mths with NO Water supply - No metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Status of unlimited supply of Water:																	
	Number of indigent mths with conventional metered Water - where the municipality is NOT physically restricting Water to the national free basic limit of 6 kilolitres per household per month	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Number of indigent mths NOT metered currently receiving unlimited supply - Water	-	-	-	-	7 836	13 656	13 656	16 010	18 018	19 950	-	-	-	-	-	-	-
	total number of registered indigent households receiving unlimited supply - Water	-	-	-	-	7 836	13 656	13 656	16 010	18 018	19 950	-	-	-	-	-	-	-
	of the Total Number of registered indigent households receiving unlimited supply - State the number of mths billed for consumption above the 6 kilolitres	-	-	-	-	7 836	13 656	13 656	16 010	18 018	19 950	-	-	-	-	-	-	-
	Energy (Include All indigent households also in Eskom supplied areas)																	
	Indigent mths with Electricity (at least min service level)	-	-	-	-	10 096	16 200	16 200	18 950	21 045	23 100	-	-	-	-	-	-	-
	Indigent mths with Electricity - prepaid (min service level)	-	-	-	-	10 096	16 200	16 200	18 950	21 045	23 100	-	-	-	-	-	-	-
3	Indigent mths with Electricity (x min service level)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Indigent mths with Electricity - prepaid (x min service level)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Indigent mths with other energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0	Status of Electricity meters																	
	Number of indigent mths with prepaid Electricity	-	-	-	-	10 096	16 200	16 200	18 950	21 045	23 100	-	-	-	-	-	-	-
	Number of indigent mths with conventional metered Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Number of indigent mths NOT metered currently - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Number of indigent mths with other energy sources - No metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12		-	-	-	-	10 096	16 200	16 200	18 950	21 045	23 100	-	-	-	-	-	-	-



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 DECEMBER 2025

Ref	Description	Current Year 2023/24				2023/2024 - Monthly Reporting											
		As Per Debt Relief	Adopted Budget	Adjusted Budget	Full Year Forecast	MM1	MM2	MM3	MM4	MM5	MM6	MM7	MM8	MM9	MM10	MM11	MM12
	Status of unlimited supply of Electricity: Number of indigent meter's with conventional metered Electricity - where the municipality is NOT physically restricting Electricity to the national free basic limit of 50kwh per household per month	-	-	-	-												
	Number of indigent meter's NOT metered currently receiving unlimited supply - Electricity	-	-	-	-												
	Total number of registered indigent households receiving unlimited supply - Electricity	-	-	-	-												
	Water (5 kilolitres per household per month)	10 096	12 171	16 200	16 200	10 096	12 171	16 200	16 200	21 045	21 045	23 100	23 100				
	Electricity (5kwh per household per month)	10 096	12 171	16 200	16 200	10 096	12 171	16 200	16 200	21 045	21 045	23 100	23 100				
	Cost of Free Basic Services provided to ALL Households in - Formal Settlements (R'000)																
	Water (5 kilolitres per household per month)	171 195	180 361	192 700	192 700	171 195	180 361	192 700	192 700	229 295	229 295	225 069	225 069				
	Electricity (5kwh per household per month)	348 730	283 101	281 112	281 112	348 730	283 101	281 112	324 870	324 870	324 454	343 075	343 075				
	Cost of Free Basic Services provided to ALL Households in - Informal Formal Settlements (R'000)																
	Water (5 kilolitres per household per month)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Electricity (5kwh per household per month)	865 878	1 081 795	1 500 988	1 500 988	865 878	1 081 795	1 500 988	1 769 105	1 990 989	2 483 250	2 483 250	2 483 250				
3	Total cost of FBS Water and Electricity provided to ALL Households	1 208 003	1 525 256	1 962 888	1 962 888	1 208 003	1 525 256	1 962 888	2 316 800	2 554 768	3 056 424	3 056 424	3 056 424				
	Highest level of free service provided per household (ALL Households)																
	Water (kilolitres per household per month)	6	6	6	6	6	6	6	6	6	6	6	6				
	Sanitation (kilolitres per household per month)	-	-	-	-	-	-	-	-	-	-	-	-				
	Sanitation (Rand per household per month)	222	222	222	222	222	222	222	222	222	222	222	222				
	Electricity (kwh per household per month)	50	50	50	50	50	50	50	50	50	50	50	50				
	Reduce (average litres per week)	141	141	141	141	141	141	141	141	141	141	141	141				
9	Revenue cost of subsidised services provided for ALL Households (R'000)																
	PSI Category Property rates (tariff adjustments) Impermissible values per section 17 of MPRA:	15 000	15 000	15 000	15 000	15 000	15 000	15 000	15 000	15 000	15 000	15 000	15 000				
14(b)	Average Subsidies: Property rates, exemptions, rebates and rebates in excess of section 17 of MPRA	95 000	95 000	95 000	95 000	95 000	95 000	95 000	95 000	95 000	95 000	95 000	95 000				
*5	Water (in excess of 6 kilolitres per indigent household per month)	-	-	-	-	-	-	-	-	-	-	-	-				
	Total revenue cost of subsidised services provided	110 000	110 000	110 000	110 000	110 000	110 000	110 000	110 000	110 000	110 000	110 000	110 000				



Local Municipalities • Municipalities and Townships • Public Works Municipalities

MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 DECEMBER 2025

21.4 Annexure D - MFMA Circular 124 – Condition 6.3 and Condition 6.12 and MFMA Budget Circular 128

21.4.1 Collection Rate Assessment

		Free State				Municipal Details						
		District		Municipality		Period Monitored		No. of Wards				
		Code		Municipality		Period Monitored		No. of Wards				
		FS194		Mahiti-a-Phalong		December		31				
Collection Rate Assessment												
Aggregate Collection	Billing	Summary - Quarter 1		Summary - Quarter 2		Summary - Quarter 3		Summary - Quarter 4				
	Collection	R - Billing not collected	% Collection	R - Billing not collected	% Collection	R - Billing not collected	% Collection	R - Billing not collected	% Collection			
1 Collector by water demonstration	193 574 748	33 800 134	17 077 991	25%	48 005 736	95 155 533	34%	16 785 651	13 003 515	27%	22%	
2 Collector <u>and Escom</u> <u>scored areas</u>	88 650 364	12 975 972	76 674 392	84%	20 331 433	68 666 632	28%	16 735 531	19 203 515	27%	22%	
3 Collector Property Rates	27 005 301	17 734 551	65 420 330	64%	5 862 294	21 157 407	26%	2 394 380	1 594 155	34%	34%	
4 True average collector Electricity (Municipal supplied areas)	11 741 161	8 473 426	3 267 730	72%	27 463 087	(2 669 313)	100%	-	356 622	-	-	
5 True average collection Water	24 371 068	3 226 935	21 334 133	88%	4 327 683	23 463 242	95%	4 581 410	1 136 424	3 375 006	28%	25%
6 True average collector Water/water	16 431 654	1 519 440	13 952 214	86%	15 700 405	1 101 532	28%	2 728 354	4 116 515	1 728 356	34%	15%
7 True average collector Refuse	16 488 440	1 527 656	10 580 784	64%	5 753 131	12 308 569	22%	1 296 531	224 669	1 071 862	17%	17%
8 True average collection Interest	33 943 516	1 149 133	37 522 222	3%	1 227 387	24 373 620	5%	6 434 377	226 433	6 167 934	4%	4%



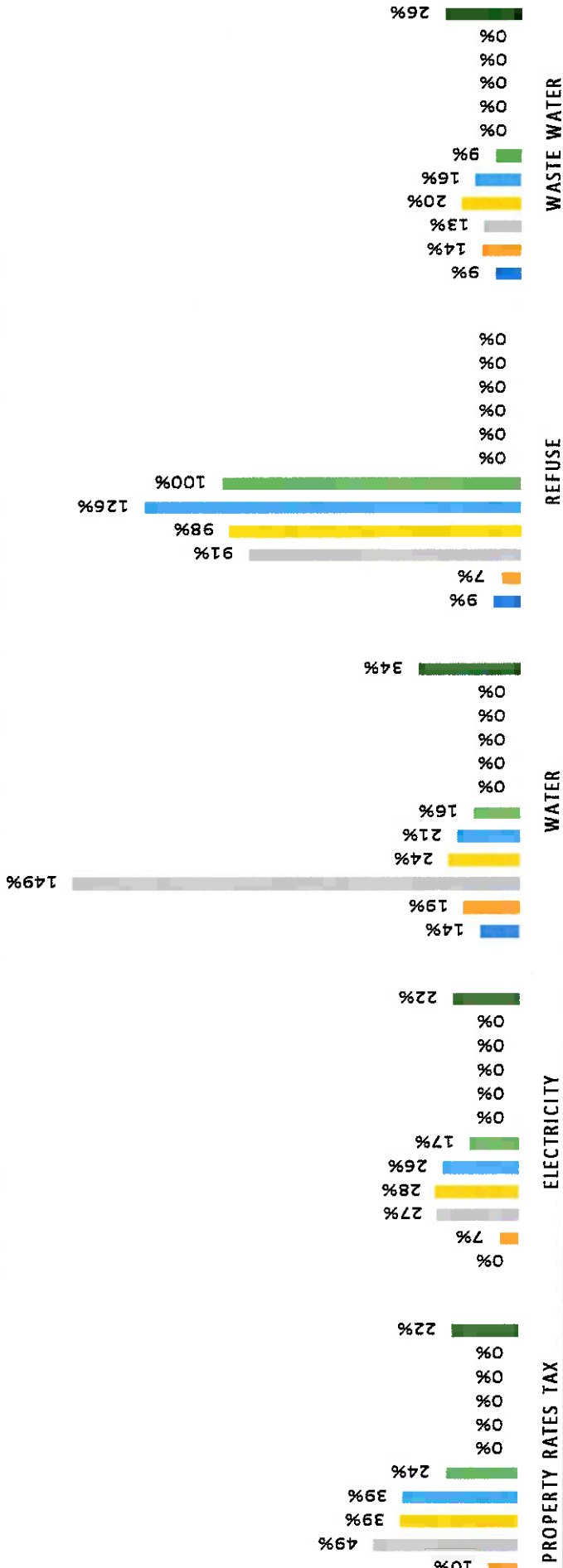
**MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING
31 DECEMBER 2025**

Local Municipality • Amkondeni Local Municipality • Ploshik Municipality

21.4.2 Monthly / Quarterly collection per ward

% MONTHLY COLLECTION PERFORMANCE

■ July ■ August ■ September ■ October ■ November ■ December ■ January ■ February ■ March ■ April ■ May ■ June





MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 DECEMBER 2025

Local Municipality • Mmopelwa wa leLelele • Phokisi Municipality


21.1 MFMA Circular 124 – Condition 6.8 (Completeness of the revenue base)

21.1.1 Property Rates Reconciliation

The quarter 2 valuation reconciliation was not received by the time this report was completed. The report will be attached as an Annexure if it is received by the time of upload on goMuni.

21.1 MFMA Circular 124 – Condition 6.3 (Maintaining the Eskom bulk current account) and Condition 6.12 (Proper Management of Resources)

21.1.1 Eskom Bulk current account invoice(s) due and payable for December 2025.




ESKOM HOLDINGS SOC LTD REG NO 2002/01642700
VAT REG NO 4740191508

MALUTI - A-PHOFUNG LOCAL MUNICIPALITY
PO BOX 43
HARRISMITH
9880

NORTH WESTERN REGION
PRIVATE BAG X18 Westville 2630

CONTACT CENTRE: (0860) 037066/Share
FAX NO: 0862 437 566
E-MAIL: Feedback@eskom.co.za
WEB: WWW.ESKOM.CO.ZA



CUSTOMER SELF SERVICE WEBSITE
<https://csesonline.co.za>

NORTH WESTERN REGION
PRIVATE BAG X18 Westville 2630

DIRECT DEPOSIT DETAIL
BANK: First National Bank
BRANCH CODE: 223026
BANK ACC NO: 64870087318

YOUR ACCOUNT NO	9729385856
SECURITY HELD	324748 54
BILLING DATE	2025-12-30
TAX INVOICE NO	972035601990
ACCOUNT MONTH	DECEMBER 2025
CURRENT DUE DATE	2026-01-28
VAT REG NO	4000846141

TAX INVOICE E-MAIL: dukeanyok@map.fs.gov.za

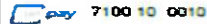
ACCOUNT TRANSACTION SUMMARY		
ADMINISTRATION CHARGE	R	4.130 70
TRANSMISSION NETWORK CAPACITY	R	1.466,857 33
DIST. NETWORK CAPACITY CHARGE	R	4.824,632 21
DX EXCESS NETWORK CAPACITY CHA	R	1,467,268 58
NETWORK DEMAND CHARGE	R	2,028 744 52
ANCILLARY SERVICE (ALL)	R	138,158 52
GENERATOR CAPACITY CHARGE	R	5,074,068 30
LEGACY CHARGE (ALL)	R	7,794,727 82
ENERGY CHARGE (STD)	R	13,577,610 00
ENERGY CHARGE (PEAK)	R	5 721,638 00
ENERGY CHARGE (OFF)	R	15,563,778 00
SERVICE CHARGE	R	238 543 20
ELECTRIFICATION AND RURAL SUBS (ALL)	R	1,755,144 11
URBAN LOW VOLTAGE SUBSIDY	R	47 759 40
TOTAL CHARGES FOR BILLING PERIOD	R	75,444,104 37

ACCOUNT SUMMARY FOR DECEMBER 2025		
BALANCE BROUGHT FORWARD	(Due Date: 2025-01-03)	R 9,341 125,430 93
PAYMENTS RECEIVED	(Summary - See attachment for details)	R -13 156,725 09
PAYMENT ADJUSTMENT(S)		R -4 571,259 01
TOTAL CHARGES FOR BILLING PERIOD		R 75,444,104 37
ADJUSTMENTS	(Summary - See attachment for details)	R -348,482,392 82
VAT RAISED ON ITEMS AT 15%		R 11,316,616 74

ACCOUNT NO / REFERENCE NO
9729385856

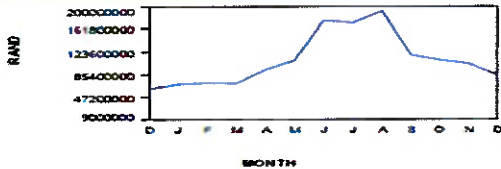
NAME
MALUTI-A-PHOFUNG LOCAL MUNICIPALITY

FAX NUMBER

 7100 10 0010

CURRENT		TOTAL DUE		R 9,672,818,291.64
296,002,024 03				
ARREARS				
> 90 DAYS	81-90 DAYS	31-90 DAYS	16-30 DAYS	
9,085,062,649 30	150,007,229 09	0 00	141,746,389 22	

Total outstanding debt must be settled immediately, subject to disconnection without further notice



PAGE RUN NO	EE 355
BILL GROUP	
BILL PAGE	1 OF 10

TOTAL AMOUNT DUE
9,672,818,291.64

PAYMENT ARRANGEMENT

INSTALLMENT: 0 00

ARREARS (Due Immediately): 9,376,816,267 61

DUE DATE (For Current Amount): 2026-01-29

AMOUNT PAID

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 DECEMBER 2025

Local Municipality • Amma epho w i tsele n di • Floribka Munisipalitei



NOTIFICATION OF PAYMENT

To Whom It May Concern,

First National Bank hereby confirms that the following payment instruction has been received

Date Actioned	: 2025/12/15
Time Actioned	: 18:30:36
Trace ID	: PHVN3HLP

Payer Details

Payment From	: Malus-A-Phofung Municipality
Cur/Amount	: 5,000,000.00

Payee Details

Recipient/Account No	: 087316
Name	: ESKOM
Bank	: FNB/RMB
Branch Code	: 250855
Reference	: 9729355858

END OF NOTIFICATION

To authenticate this Payment Notification, please visit the First National Bank website at fnb.co.za, select the "Verify Payments" link and follow the on-screen instructions.

Our customer (the payer) has requested First National Bank Limited to send this notification of payment to you. Should you have any queries regarding the contents of this notice, please contact the payer. First National Bank Limited does not guarantee or warrant the accuracy and integrity of the information and data transmitted electronically and we accept no liability whatsoever for any loss, expense, claim or damage, whether direct, indirect or consequential, arising from the transmission of the information and data.

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First National Bank A division of FirstRand Bank Limited. An Authorised Financial Services and Credit Provider (RCPL120)



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 DECEMBER 2025

21.1.2 Reconciliation statement for bulk electricity aligning to the MFMA section 71 mSCOA data strings upload.

The total difference between the Eskom statement and the financial system was R1.1 million by the end of December 2025.

ESKOM BULK PURCHASES STATEMENT VS FINANCIAL SYSTEM						
Description R'000	Dec-25					
	Current	30 Days	31-60 Days	61- 90 Days	90 Days +	Total
ESKOM bulk account- <i>as per invoice</i>	296 002	141 746	-	150 007	9 085 063	9 672 818
ESKOM bulk account- <i>on the financial system</i>	86 761	102 664	110 905	-	8 182 518	8 482 848
Differences	382 763	(39 082)	110 905	150 007	(902 544)	(1 189 971)

21.1.3 Bulk water current account invoice(s) and municipality water reconciliation statement aligning to the mSCOA data string upload for the period.

The total difference between the balances from the September 2025 DWS statement and the financial system was R2.4 million. The statements from October to December have not been received. The municipality paid R10 million to DWS during the month of December 2025.

DWS BULK PURCHASES STATEMENT VS FINANCIAL SYSTEM							
Description R'000	Current	30 Days	31-60 Days	61- 90 Days	90 Days +	Total	
DWA- account 100114509	-	-	-	-	418 471	418 471	
DWA- account 101616561	37	42	-	21	307	406	
DWA- account 101616571	67	77	-	39	561	744	
DWA- account 100003490	1 822	456	-	239	60 785	63 302	
DWA- account 100737976	-	-	-	-	14 918	14 918	
DWA- account 100075580	0	-	-	-	0	0	
Total as per September statements (Less the December payment of R10 million)	1 926	576	-	299	495 042	497 842	
DWS- on the financial system HR191 December 2025	-	-	-	-	500 336	500 336	
Differences	(1 926)	(576)	-	(299)	5 294	2 494	



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 DECEMBER 2025

Local Municipality • Amalolepaletso selele • Plaasike Muniisipaliteit



NOTIFICATION OF PAYMENT

To Whom It May Concern:

First National Bank hereby confirms that the following payment instruction has been received.

Date Actioned : 2025/12/20
Time Actioned : 08:12:57
Trace ID : VZP3J7LP

Payer Details

Payment From : Malut-A-Phofung Municipality
Cur/Amount : 10,000,000.00

Payee Details

Recipient/Account No : 697285
Name : DEPARTMENT OF WATER
Bank : ABSA BANK LIMITED
Branch Code : 692005
Reference : CONTRACT: 100114509

END OF NOTIFICATION

To authenticate this Payment Notification, please visit the First National Bank website at fnb.co.za, select the "Verify Payments" link and follow the on-screen instructions.

Our customer (the payer) has requested First National Bank Limited to send this notification of payment to you. Should you have any queries regarding the contents of this notice, please contact the payer. First National Bank Limited does not guarantee or warrant the accuracy and integrity of the information and data transmitted electronically and we accept no liability whatsoever for any loss, expense, claim or damage, whether direct, indirect or consequential, arising from the transmission of the information and data.

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MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 DECEMBER 2025

Local Municipality • Mmasepala wa Loka • Plaatske Munisipaliteit

22 MUNICIPAL MANAGER'S QUALITY CERTIFICATION

I Mofokeng Motswahare Matthews 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 **December 2025** has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print name: M. M. Mofokeng

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

Signature: M. M.

Date: 14/1/2026



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 DECEMBER 2025

Local Municipality • Mmasepala wa Letlhaba • Phokeng Municipality

23 RECOMMENDATIONS

It is recommended:

- a) That the MFMA section 71 report for the month ending 31st December 2025 be noted.
- b) That the Accounting Officer submits to the Executive Mayor, Provincial Treasury and National Treasury the MFMA Section 71 report reflecting the implementation of the budget.
- c) That the summary of the budget funding plan pillars be noted.
- d) That the municipal council and senior management team closely monitor and enforce accountability for the implementation of the activities on the budget funding plan, the debt relief requirements and the revenue enhancement strategy.

.....
TR MARUMO
ACTING CHIEF FINANCIAL OFFICER

14/01/2026

.....
DATE

.....
Adv. M. MOFOKENG
MUNICIPAL MANAGER

14/1/2026

.....
DATE

.....
Cllr. M. MELATO
THE EXECUTIVE MAYOR

1/01/2026

.....
DATE

QUARTER 2 – 2025/26

PROPERTY RATES RECONCILIATION

Property Rates Reconciliation

Province	FS
District	Maluti-A- Phofung
Type	LM
Municipal Name	Maluti-A- Phofung
GV Period	01/07/2021- 30/06/2026
Financial Year	2025/2026
Reconciliation Period	Quarter 2

Reconciliation Overview

Property Categories	# of Properties			Market Values		
	GV	MFS	Variance	GV Market Values	MFS Market Values	Variance
Residential	23506	23911	- 405	4 637 685 438.00	4 659 831 753.00	- 22 146 315.00
Industrial	296	487	- 191	3 18 47 1000.00	383 178 035.00	- 64 707 035.00
Business and Commercial	393	324	69	552 493 268.00	577 771 092.00	- 25 277 824.00
Agricultural	1345	1241	104	3 227 7 14 680.45	3 179 930 573.00	47 784 107.45
Mining	0	0	0	-	-	-
State Owned for Public Purpose	498	485	13	1748 173 204.61	1520 391 072.00	227 782 132.61
PSI	0	0	0	-	-	-
PBO	1	140	- 139	520 000.00	50 432 000.00	- 49 912 000.00
Multi Use	0	0	0	-	-	-
Vacant	741	672	69	140 552 500.00	70 634 000.00	69 918 500.00
POW	40	0	40	15 560 000.00	-	15 560 000.00
Municipal	10896	10419	477	13 18 789 429.60	1 583 374 086.00	- 264 584 656.40
Other	21	0	21	26 235 425.50	-	26 235 425.50
Total	37737	37679	58	11 986 194 946.16	12 025 542 611.00	- 39 347 664.84

Detailed Reconciliation

Property Categories	Monthly Billing			Quarterly		
	GV	MFS	Variance	GV	MFS	Variance
Residential	1835 247	1854 222	- 18 975	5 505 741 29	5 562 666.03	- 56 924.74
Industrial	862 526	1086 502	- 223 976	2 587 576.88	3 259 506.00	- 67 1929.13
Business and Commercial	1767 978	1848 867	- 80 889	5 303 935.37	5 546 602.47	- 242 667.10
Agricultural	295 874	291 494	4 380	887 621.54	874 481.67	13 139.87
Mining	-	-	-	-	-	-
State Owned for Public Purpose	4 457 842	3 876 997	580 844	13 373 525.02	11 630 992.26	1742 532.76
PSI	-	-	-	-	-	-
PBO	-	-	-	-	-	-
Multi Use	-	-	-	-	-	-
Vacant	476 707	27 1076	205 631	1430 121.69	813 228.96	616 892.73
POW	-	-	-	-	-	-
Municipal	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	R9 696 173.93	R9 229 159.13	R467 014.80	29 088 521.78	27 687 477.39	1401 044.39



December variance progress report
 The below properties categories have been rectified on the system:

LPI	Erf	REGISTERED OWNERS	PROPERTY CATEGORY	STREET ADDRESS	MARKET VALUE	Property Category per the FS
F00100000000171900000	1719	REPUBLIEK VAN SUID-AFRIKA	AGRICULTURAL PROPERTIES	WELVERDIEND 1719 BETHLEHEM RD	5 516 474.00	Agricultural
F00100000000067500003	675	BESTER ANDRE	AGRICULTURAL PROPERTIES	DU PLESSIS DAL 105 HARRISMITH RD	105 369.00	Agricultural
The properties categories should be rectified in the next valuation roll as they are correct on the financial system						
F00100050000008600000	86	NATIONAL GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA	BUSINESS PROPERTIES	JAN VAN RIEBEECK ST. KESTELL, 9860, SOUTH AFRICA	510 000.00	Business and Commercial
F00100050000015600000	156	HEERDEN WOUTER MEIRING VAN	BUSINESS PROPERTIES	45 BLIGNAUT STRT	170 000.00	Business and Commercial
F001000000000155100000	1551	PEC TRUST	STATE OWNED PROPERTIES	1551 FARMS AREA P000	1 088 195.00	State Owned for Public Purpose
F00100000000073900001	739	REPUBLIEK VAN SUID-AFRIKA SELOANA MASAMUELE REBECCA;	AGRICULTURAL PROPERTIES	GELUK 35 HARRISMITH RD	1 332 305.00	Agricultural
F001000500000023900000	239	SELOANA MOLAHLEHI JOSEPH	VACANT STANDS	21 Botha	150 000.00	Residential