

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



**31 JANUARY 2026**



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality • Mankayana • KwaZulu-Natal • P.O. Box 10001

### TABLE OF CONTENTS

PART 1: IN-YEAR REPORT FOR THE PERIOD ENDING 31 JANUARY 2026.....	6
1 PURPOSE.....	6
2 BUSINESS PLAN.....	6
3 STRATEGIC OBJECTIVE.....	6
4 DELEGATED AUTHORITY.....	6
5 LEGAL REQUIREMENTS.....	6
6 BACKGROUND AND DISCUSSION.....	8
7 FINANCIAL IMPLICATIONS.....	11
8 EXECUTIVE SUMMARY.....	12
8.1 Table 1: Consolidated summary: Statement of Financial Performance: YTD Budget.....	12
8.2 Table 2: Consolidated summary: Statement of Financial Performance: Adjusted Budget.....	12
8.3 Chart 1: Revenue by Source: YTD Actual as a percentage of Total Revenue.....	13
8.4 Chart 2: Expenditure by Type: YTD Actual as a percentage of Total Expenditure.....	14
9 BUDGET PERFORMANCE OVERVIEW.....	15
9.1 Operating Revenue by Source.....	15
9.1.1 Table 3: Table C4 Financial Performance (Revenue).....	15
9.2 Operating Expenditure by Type.....	18
9.2.1 Table 4: Table C4 Financial Performance (Expenditure).....	18
9.2.2 Table 4.1 Repairs & Maintenance Expenditure per directorate per inventory type.....	21
9.2.3 Table 4.2 Repairs & Maintenance Expenditure per service per inventory type.....	22
9.2.4 Table 5. Summary of YTD Bulk Electricity expenditure and outstanding Eskom debt.....	23
9.2.5 Table 6. Summary of YTD Bulk Water expenditure and outstanding DWS debt.....	23
9.2.6 Chart 2.1: Monthly payments to DWS & ESKOM.....	24
9.2.7 Chart 2.2: Monthly & YTD comparison – Bulk Electricity & Water debt.....	24
9.3 Capital expenditure.....	25
9.3.1 Table 7: High level summary: Capital Expenditure (VAT exclusive).....	25
9.3.2 Chart 3: Total Capital expenditure.....	25
9.4 Cash Flows.....	26
9.4.1 Chart 4: Call investment deposits and Cash & cash equivalents at year-end.....	26
9.4.2 Chart 5: Cash & cash equivalents and Cost coverage ratio.....	26
9.5 Budget Funding Plan progress.....	27
9.5.1 Positive Cash flow.....	27
9.5.2 Cash Coverage.....	27
9.5.3 Collection Rate.....	27



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality • Atteridgeville • eThekweni • Fikolosi Municipality

9.5.4	Trade Payables .....	27
9.5.5	Non-core expenditure.....	27
10	CONSOLIDATED IN-YEAR BUDGET STATEMENT TABLES .....	32
	PART 2 - SUPPORTING DOCUMENTATION.....	37
11	DEBTORS AGE ANALYSIS .....	37
11.1	Table 8: Supporting Table SC3: Aged Debtors.....	37
11.2	Chart 6.1: Debtor's age analysis by Income Source .....	38
11.3	Chart 6.2: Debtor's age analysis by Customer Group.....	38
11.4	Chart 7: Debt over 90 days as a percentage of total outstanding debt.....	39
11.5	Chart 8: Aged Consumer Debtor Analysis.....	39
11.6	Chart 9: Consumer Debtors (total by Debtor Customer Category).....	40
11.7	Table 9: Monthly collection rate.....	40
11.8	Table 10: Revised Average collection rate .....	41
11.9	Chart 10: Comparative trend: Monthly and Revised average collection rate.....	41
11.10	Chart 11.1: Month-to-month - Total Billing Receipts incl. Prepaid Electricity .....	42
11.11	Chart 11.2: Monthly billing receipts per revenue source and % contribution.....	42
11.12	Chart 12: Billing receipts per Customer Group.....	43
12	CREDITORS AGE ANALYSIS .....	44
12.1	Table 11: Supporting Table SC4: Aged Creditors.....	44
12.2	Chart 13: Aged Creditors Analysis.....	45
13	INVESTMENTS PORTFOLIO ANALYSIS .....	45
13.1	Table 12: Supporting Table SC5: Investment portfolio.....	45
13.2	Chart 14: Call investment deposits at month-end .....	46
14	ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE.....	47
14.1	Table 13: Supporting Table SC6: Transfers and grant receipts .....	47
14.2	Table 14: Supporting Table SC7(1): Transfers and grant expenditure.....	48
14.3	Table 15: Summary of expenditure per grant.....	49
15	COUNCILLORS AND BOARD MEMBER ALLOWANCES AND EMPLOYEE BENEFITS .....	50
15.1	Table 16: Supporting Table SC8: Councillor and staff benefits.....	50
15.2	Table 17: Current YTD Overtime expenditure excl Night-shift allowance.....	52
15.3	Chart 14.1: Overtime Actual vs Budget.....	52
15.4	Chart 14.2: Monthly and Annual Overtime Comparison.....	53
16	MATERIAL VARIANCES TO THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN .....	54
17	CAPITAL PROGRAMME PERFORMANCE .....	55



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality • Amadiba Local Municipality • Pongolani Municipality

17.1	Table 18: Detailed capital expenditure report .....	55
17.2	Chart 15: Capital Expenditure Monthly Trend: actual vs target .....	57
17.3	Chart 16: Capital Expenditure: YTD actual vs YTD target.....	57
18	OTHER SUPPORTING DOCUMENTS .....	58
19	CONCLUSION .....	59
20	ANNEXURE A (PARENT C & ENTITY F-SCHEDULES) .....	60
20.1	Parent municipality's financial performance.....	60
20.2	Municipal Entity's financial performance.....	63
21	COMPLIANCE WITH THE CONDITIONS FOR MUNICIPAL DEBT RELIEF .....	64
21.1	Annexure A2 - MFMA Budget Circular 128 – Municipality Compliance Self-Assessment .....	64
21.2	Municipal Debt Relief Performance across the period of debt relief participation.....	73
21.3	Annexure C- Monthly - Restriction of Free Basic Services to Indigent Households.....	74
21.4	Annexure D - MFMA Circular 124 – Condition 6.3 and Condition 6.12 and MFMA Budget Circular 128 .....	77
21.4.1	Collection Rate Assessment.....	77
21.4.2	Monthly / Quarterly collection per ward.....	78
21.1	Annexure A2 - Provincial Treasury debt relief compliance certificate MFMA Circular 124 .....	79
21.1	MFMA Circular 124 – Condition 6.8 (Completeness of the revenue base).....	88
21.1.1	Property Rates Reconciliation .....	88
21.1.2	Property variance report and remedial action .....	89
21.1	MFMA Circular 124 – Condition 6.3 (Maintaining the Eskom bulk current account) and Condition 6.12 (Proper Management of Resources) .....	90
21.1.1	Eskom Bulk current account invoice(s) due and payable for January 2026. ....	90
21.1.2	Reconciliation statement for bulk electricity aligning to the MFMA section 71 mSCOA data strings upload.....	92
21.1.3	Bulk water current account invoice(s) and municipality water reconciliation statement aligning to the mSCOA data string upload for the period. ....	92
22	MUNICIPAL MANAGER'S QUALITY CERTIFICATION.....	93
23	RECOMMENDATIONS .....	94



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality • Amasekela waseTshane • Ploziwe Municipal Trust

<b>Abbreviations and Acronyms</b>	
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
<b>Share of associate /Intercompany/Parent subsidiary transactions</b> - refers to the revenue received by the Entity from the Parent which includes the Equitable Share, Water and Sewer	
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



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality • Amajuba wabantu • I-Bonakele Mzimba Tsi

### PART 1: IN-YEAR REPORT FOR THE PERIOD ENDING 31 JANUARY 2026

#### 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 January 2026.

#### 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.



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality • Ammalet, 2014 • eLembe • Phosheke Municipal Telf

### 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 202a3 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**:



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality • Amashele w 1. nuth 26 • Phokwane Municipality

- 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 23<sup>rd</sup> 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 January 2026 must be submitted on the 13<sup>th</sup> February 2026 in order to comply with the reporting timeline. The month end closure was performed on 6<sup>th</sup> February 2026 and section 71 data strings were uploaded to the Go-Muni portal on the 6<sup>th</sup> February 2026 as indicated below.

Status of Schedule of Submissions					
Demarcation Description	Description	First Possible Upload Date	Due Date	Status of Schedule	Date of Submission
<b>Financial Data</b>					
Maluti-a-Phofung	In-Year Monthly 07	2026/02/01	2026/02/14	■ Submitted/Success	2026/02/06
<b>Non Financial Data</b>					
Maluti-a-Phofung	Creditors Monthly-M07	2026/02/01	2026/02/14	■ Submitted/Success	2026/02/06
Maluti-a-Phofung	Debtors Monthly-M07	2026/02/01	2026/02/14	■ Submitted/Success	2026/02/03



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality • Amadobeni • Teyateyaneni • Phuthi • Mankweng

**The below table indicates the status of the month end closure and required supporting documents for the compilation of the MFMA s71 report.**

MALUTI-A-PHOFUNG LOCAL MUNICIPALITY MFMA S71 SUPPORTING DOCUMENTS REQUIRED		JANUARY 2026 REPORTING			
DEPARTMENTS/ UNITS	DESCRIPTION	DUE DATE	ACTUAL DATE	STATUS	COMMENTS/REASONS FOR LATE SUBMISSION
<b>Month end (3 working days after the end of each month)</b>					
MAP Water	MAP Water gs560- journal	Thursday, 05 February 2026	Thursday, 05 February 2026	Received on time	
Financial Accounting Unit	MAP Water journal upload	Thursday, 05 February 2026	Thursday, 05 February 2026	Completed on time	
	Month end closure	Thursday, 05 February 2026	Friday, 06 February 2026	Completed late	EPWP interfacing
<b>Supporting documents (5 working days after the end of each month)</b>					
MAP Water	MFMA s87 report	Monday, 09 February 2026		Overdue	Reasons not provided
Financial Accounting Unit	Monthly Investments register	Friday, 06 February 2026	Thursday, 05 February 2026	Received on time	
	Monthly Bank and Cash flow report	Friday, 06 February 2026	Thursday, 05 February 2026	Received on time	
Payroll Unit	Outstanding & paid third parties report	Friday, 06 February 2026	Thursday, 05 February 2026	Received on time	
Expenditure Management Unit	List of items with insufficient budget (unauthorised report)	Friday, 06 February 2026	Friday, 06 February 2026	Received on time	
	Monthly Creditors age analysis and AC (data strings)	Friday, 06 February 2026	Friday, 06 February 2026	Received on time	
	Eskom bulk invoice	Friday, 06 February 2026	Wednesday, 04 February 2026	Received on time	
	Eskom Schedule	Friday, 06 February 2026	Friday, 06 February 2026	Received on time	
	Eskom proof of payment	Friday, 06 February 2026	Friday, 16 January 2026	Received on time	
	DWS reconciliation	Friday, 06 February 2026		Overdue	Statement not received from DWS
	DWS proof of payment	Tuesday, 31 March 2026		Not yet due	Paid on receipt of Equitable Share
	DWS debt (DWA statement)	Friday, 06 February 2026		Overdue	Statement not received from DWS
Revenue Management Unit	MAP Water debt (municipal services)	Friday, 06 February 2026	Tuesday, 03 February 2026	Received on time	
	Monthly Debtors age analysis - DB (data strings)	Friday, 06 February 2026	Tuesday, 03 February 2026	Received on time	
	Property valuation reconciliation	Friday, 06 February 2026	Thursday, 05 February 2026	Received on time	2nd quarter report
	Property valuation variances report	Friday, 06 February 2026	Thursday, 12 February 2026	Received late	Delayed due to moving to different offices as the Revenue Offices are renovated.
	Revenue billing per customer category Chart 12- Debtors report	Friday, 06 February 2026	Thursday, 05 February 2026	Received on time	
	Annexure A2 - EDR MAP Self-assessment excel	Friday, 06 February 2026	Tuesday, 10 February 2026	Received late	Delayed due to moving to different offices as the Revenue Offices are renovated.
	Annexure A - FSPT EDR assessment	Friday, 06 February 2026	Thursday, 29 January 2026	Received on time	December assessment
	Annexure C - Indigent report	Friday, 06 February 2026	Thursday, 12 February 2026	Received late	Delayed due to moving to different offices as the Revenue Offices are renovated.
	Annexure D - Monthly revenue collection	Friday, 06 February 2026	Thursday, 12 February 2026	Received late	Delayed due to moving to different offices as the Revenue Offices are renovated.
	Monthly BP135	Friday, 06 February 2026	Wednesday, 04 February 2026	Received on time	
Monthly Debt Return	Friday, 06 February 2026	Thursday, 05 February 2026	Received on time		



## **MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026**

Local Municipality • Amajacala w. i. e. Lehae • Phokiso Municipality

**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 20<sup>th</sup> of November 2024.
- Investments made to different banks in order to yield interests.



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality • Amal ephakwini eselula • Paolike Munisipaliteit

### 7 FINANCIAL IMPLICATIONS

The following provides the budget financial performance by the end of January 2026.

#### **Consolidated financial performance**

- The consolidated total revenue for the month was R98.1 million (including the intercompany transactions) and the consolidated total expenditure was R155.8 million as indicated under table C4.

#### **Parent financial performance**

- The total revenue for the month was R75.6 million and the total operating expenditure was R141.3 million, as indicated under supporting table SC10.

#### **MAP Water (Entity) financial performance**

- The total revenue was R22.4 million and the total operating expenditure was R14.5 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.



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Inco: Municipality • Amal: ephokho ka leshale • Phasika: Municipality

### 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	1 151 262	1 246 728	(95 466)	-8%
Intercompany/Parent subsidiary transactions	270 618	127 687	157 861	(30 174)	-19%
<b>Total consolidated revenue</b>	<b>2 407 865</b>	<b>1 278 949</b>	<b>1 404 588</b>	<b>(125 639)</b>	<b>-9%</b>
Operating Expenditure	2 638 370	1 444 878	1 539 049	(94 171)	-6%
<b>Surplus/ (Deficit)</b>	<b>(230 505)</b>	<b>(165 930)</b>	<b>(134 461)</b>	<b>(31 468)</b>	<b>23%</b>
Capital expenditure	316 681	109 071	184 731	(75 660)	-41%

The year to date total consolidated operating revenue of R1.278 billion was R125.6 million (9%) less than the year to date budget of R1.4 billion. The year to date consolidated operating expenditure of R1.4 billion was R94.1 million (6%) less than the year to date budget of R1.5 billion. The total year to date capital expenditure of R109 million was R75.6 million (41%) less than the year to date budget of R184.7 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	1 246 728	58%	1 151 262	54%
Intercompany/Parent subsidiary transactions	270 618	157 861	58%	127 687	47%
<b>Total consolidated revenue</b>	<b>2 407 865</b>	<b>1 404 588</b>	<b>58%</b>	<b>1 278 949</b>	<b>53%</b>
Operating Expenditure	2 638 370	1 539 049	58%	1 444 878	55%
<b>Surplus/ (Deficit)</b>	<b>(230 505)</b>	<b>(134 461)</b>	<b>58%</b>	<b>(165 930)</b>	<b>72%</b>
Capital expenditure	316 681	184 731	58%	107 236	34%

The adjustment budget will be done in February 2026. The total year to date performance should be at 58% of the budget by the end of January 2026. The total year to date operating revenue was at 53% and the total operating expenditure were at 55% and the total capital expenditure was at 34% of the budget.



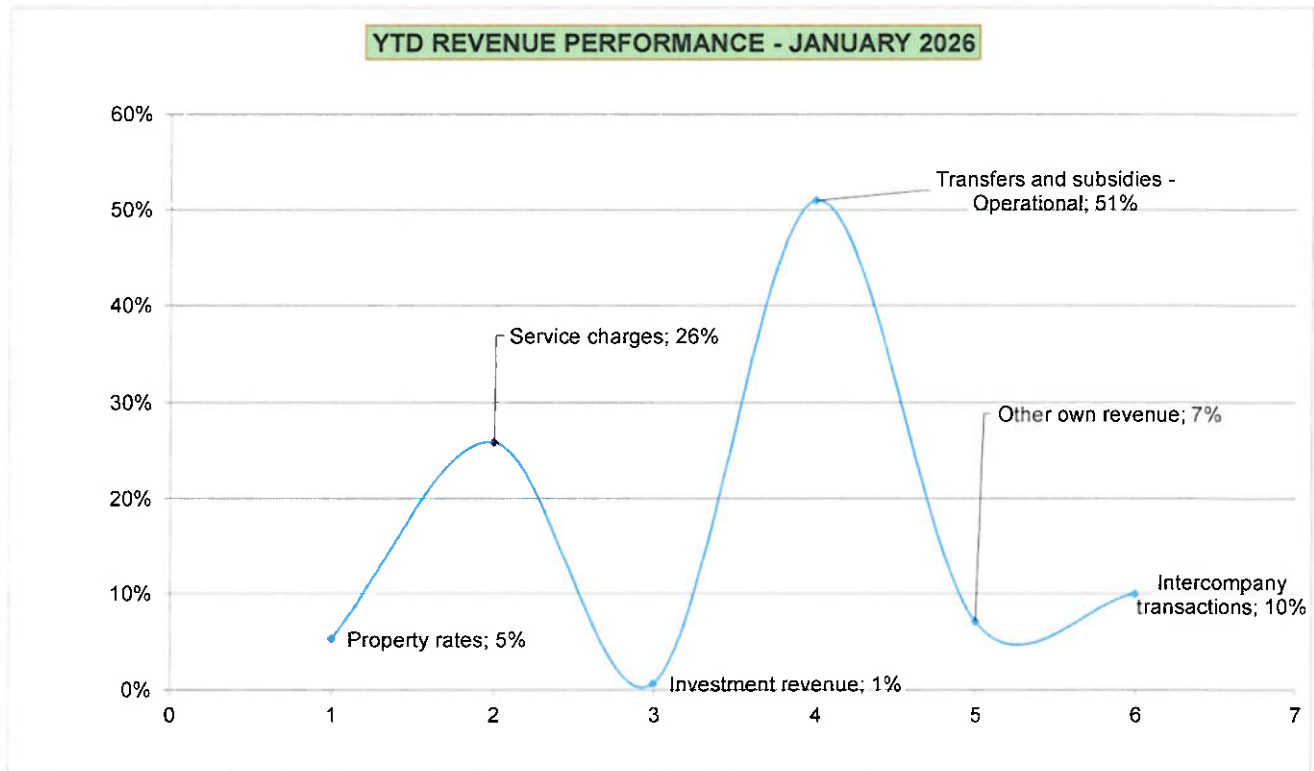
## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality • Maithe A. Projeeng • Lelethe • Pondoke Municipal Tel

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

The table below indicates transfers and subsidies contributed 51% and the second revenue contributor was from services charges, which was at 26% of the total revenue to date.

<b>Year to date performance by the end of January 2026</b>		
<b>Description R'000</b>	<b>Amount</b>	<b>%</b>
Property rates	67 713	5%
Service charges	331 571	26%
Investment revenue	8 710	1%
Transfers and subsidies - Operational	652 080	51%
Other own revenue	91 188	7%
Intercompany transactions	127 687	10%
<b>Total Revenue</b>	<b>1 278 949</b>	<b>100%</b>





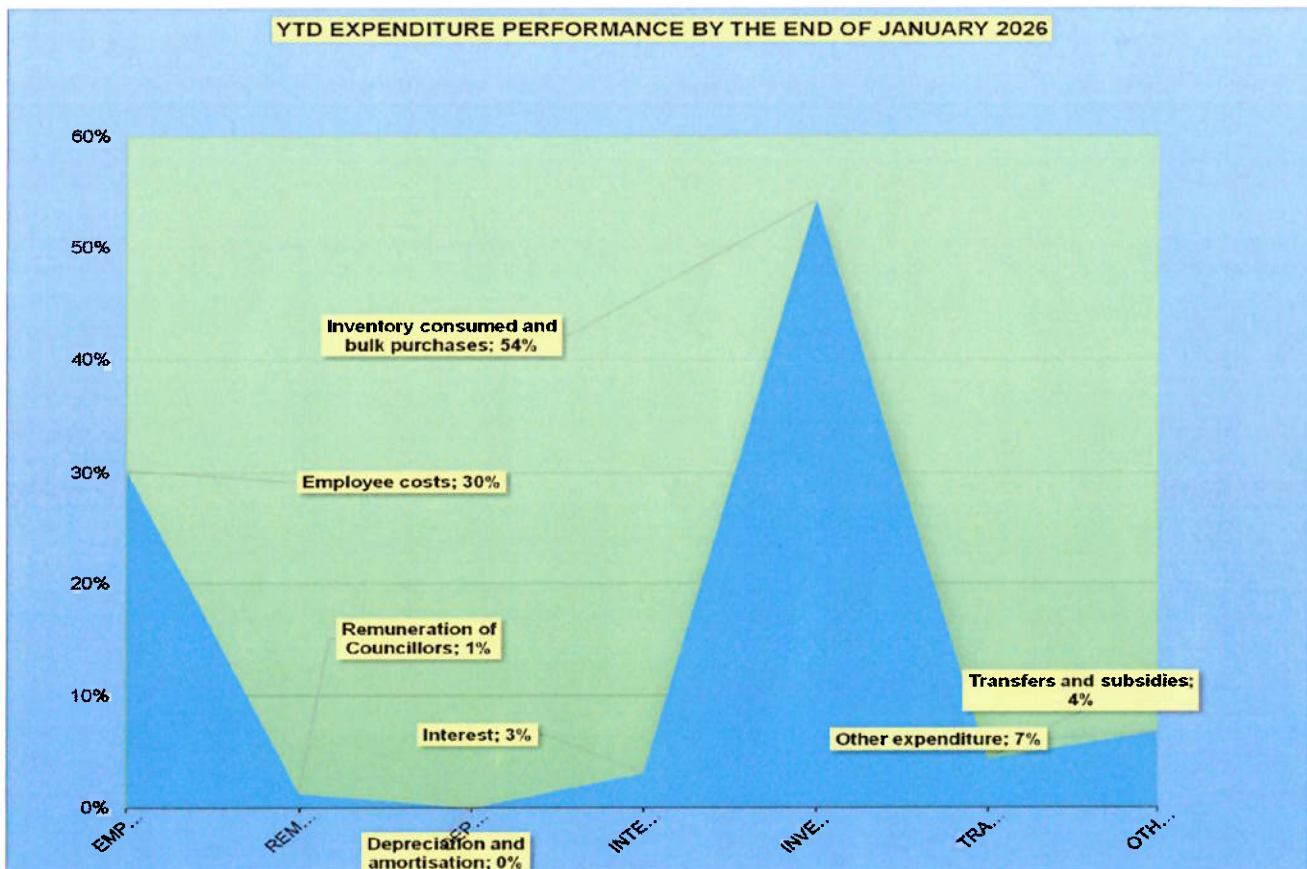
## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality • Amosetsoke w e lelehae • Plaasike Munisipaliteit

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

The chart shows that inventory consumed and bulk purchases to date contributed 54% and employee costs were 30% of the total expenditure to date.

Year to date performance by the end of January 2026		
Description R'000	Amount	%
Employee costs	436 897	<b>30%</b>
Remuneration of Councillors	18 690	<b>1%</b>
Depreciation and amortisation	—	<b>0%</b>
Interest	44 507	<b>3%</b>
Inventory consumed and bulk purchases	783 901	<b>54%</b>
Transfers and subsidies	62 489	<b>4%</b>
Other expenditure	98 395	<b>7%</b>
<b>Total Expenditure</b>	<b>1 444 878</b>	<b>100%</b>





## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipalities • Amadiba • Jirafshale • Madibane Municipalities

### 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) - M07 January										
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
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		345 545	739 063	739 063	34 873	210 871	431 120	(220 250)	-51%	739 063
Service charges - Water		81 910	95 159	95 159	7 850	57 882	55 510	2 372	4%	95 159
Service charges - Waste Water Management		48 889	51 422	51 422	4 624	31 757	29 996	1 761	6%	51 422
Service charges - Waste management		48 662	51 184	51 184	4 245	31 062	29 857	1 204	4%	51 184
Sale of Goods and Rendering of Services		2 688	6 743	6 743	184	1 649	3 933	(2 284)	-58%	6 743
Agency services								-		
Interest								-		
Interest earned from Receivables		107 556	125 181	125 181	8 582	62 076	73 022	(10 946)	-15%	125 181
Interest from Current and Non Current Assets		21 184	12 764	12 764	337	8 710	7 445	1 265	17%	12 764
Dividends								-		
Rent on Land		-	1 000	1 000	-	-	583	(583)	-100%	1 000
Rental from Fixed Assets		1 857	3 992	3 992	120	996	2 328	(1 332)	-57%	3 992
Licence and permits								-		
Special rating levies								-		
Operational Revenue		1 087	11 772	11 772	288	1 221	6 867	(5 646)	-82%	11 772
<b>Non-Exchange Revenue</b>										
Property rates		107 972	110 363	110 363	8 950	67 713	64 378	3 334	5%	110 363
Surcharges and Taxes								-		
Fines, penalties and forfeits		207	2 396	2 396	177	860	1 398	(537)	-38%	2 396
Licence and permits		-	1 663	1 663	-	-	970	(970)	-100%	1 663
Transfers and subsidies - Operational		852 793	882 846	882 846	1 860	652 080	514 994	137 086	27%	882 846
Interest		426 385	41 693	41 693	3 568	24 379	24 321	58	0%	41 693
Fuel Levy								-		
Operational Revenue		-	-	-	-	-	-	-		-
Gains on disposal of Assets		-	-	-	-	-	-	-		-
Other Gains		4 021	7	7	-	6	4	2	49%	7
<b>Discontinued Operations</b>										
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>2 050 757</b>	<b>2 137 247</b>	<b>2 137 247</b>	<b>75 657</b>	<b>1 151 262</b>	<b>1 246 728</b>	<b>(95 466)</b>	<b>-8%</b>	<b>2 137 247</b>
Intercompany/Parent subsidiary transactions		202 535	270 618	270 618	22 479	127 687	157 861	(30 174)	-19%	270 618
<b>Total Revenue (Including intercompany transactions)</b>		<b>2 253 292</b>	<b>2 407 865</b>	<b>2 407 865</b>	<b>98 137</b>	<b>1 278 949</b>	<b>1 404 588</b>	<b>(125 639)</b>		<b>2 407 865</b>

**9.1.1.1. Electricity revenue** to date amounted to R210.8 million which was 51% below the target of R431.1 million. The Eskom billing and collection report for January 2026 was not received by the time the month was closed.

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



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality • Ammasebela w eLanaha • Posaake Munisipaliteit

- 9.1.1.2. Water revenue** to date amounted to R57.8 million which was 4% above the target of R55.5 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.
- 9.1.1.3. Waste water management revenue** to date amounted to R31.7 million which was 6% above the target of R29.9 million.  
**Remedial action/s** – adjust the budget up during the adjustment budget.
- 9.1.1.4. Waste management revenue** to date amounted to R31 million which was 4% above the year to date target of R29.8 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 R1.6 million which was 58% less than the target of R3.9 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 R62 million to date was R10.9 million (15%) less than the year to date target of R73. 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 accounts 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 R8.7 million which was 17% more than year to date target of R7.4 million.  
**Remedial action/s** – adjust the budget up during the adjustment budget.
- 9.1.1.8. Rental from fixed assets** to date amounted to R996 thousand which was 57% less than the target of R2.3 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 R1.2 million which was 82% less than the target of R6.8 million.  
**Remedial action/s** – department must implement activities on the revenue enhancement strategy in order to improve revenue.



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Loka • M. Municipality • Muniyipaliti • Plaasik • Munisipaliteit

- 9.1.1.10. Property rates** to date was R67.7 million which was 5% above the target of R64.3 million.  
**Remedial action/s** - adjust the budget up during the adjustment budget.
- 9.1.1.11. Fines** – year to date amounted to R860 thousands which was 38% less than the target of R1.3 million.  
**Remedial action/s** – implement activities on the revenue enhancement strategy and issue fines on non-compliant businesses in order to improve revenue.
- 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 R652 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 on the 12<sup>th</sup> November 2025 stating that the 2024/25 unspent grants amounted to R9.3 million related to FMG, WSIG and EPWP.  
**Remedial action/s** – make a follow-up to the National Treasury regarding the unspent funds.
- 9.1.1.14. Interest (property rates)** – to date amounted to R24.3 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 R127 million to date. The performance is R30.1 million less than the target of R157.8 million.  
**Remedial action/s** – adjust the budget according to the mid-year performance.



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

1993 Maluti-a-Phofung • Amaduzekazi sekhelwe • Phokisi Makhayalet

### 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) - M07 January

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
<b>R thousands</b>										
<b>Expenditure By Type</b>										
Employee related costs		684 242	722 554	722 554	62 959	436 897	421 490	15 407	4%	722 554
Remuneration of councillors		37 151	36 529	36 529	2 637	18 690	21 309	(2 619)	-12%	36 529
Bulk purchases - electricity		1 068 419	1 114 944	1 114 944	76 832	765 210	650 384	114 826	18%	1 114 944
Inventory consumed		27 113	69 277	69 277	694	18 691	40 412	(21 721)	-54%	69 277
Debt impairment		436 120	13 280	13 280	-	-	7 747	(7 747)	-100%	13 280
Depreciation and amortisation		71 783	75 930	75 930	-	-	44 293	(44 293)	-100%	75 930
Interest		96 268	51 662	51 662	17	44 507	30 136	14 371	48%	51 662
Contracted services		145 454	203 440	203 440	8 530	62 424	118 673	(56 249)	-47%	203 440
Transfers and subsidies		190 671	198 043	198 043	-	62 489	115 525	(53 037)	-46%	198 043
Irrecoverable debts written off		1 180	23 120	23 120	-	1 022	13 487	(12 465)	-92%	23 120
Operational costs		64 549	129 590	129 590	4 209	34 947	75 594	(40 648)	-54%	129 590
Losses on Disposal of Assets		(6 676)	-	-	-	-	-	-		-
Other Losses		(12 052)	-	-	-	2	-	2	#DIV/0!	-
<b>Total Expenditure</b>		<b>2 804 223</b>	<b>2 638 370</b>	<b>2 638 370</b>	<b>155 878</b>	<b>1 444 878</b>	<b>1 539 049</b>	<b>(94 171)</b>	<b>-6%</b>	<b>2 638 370</b>

**9.2.1.1. Employee related costs** outcome for the month of January amounted R62.9 million and the year to date was R436.8 million which was 4% above the target of R421.4 million. The overtime for the month amounted to R6.3 million and the year to date was R29.9 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 R18.6 million which was 12% below the target of R21.3 million.

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

**9.2.1.3. Bulk purchases – electricity** year to date amounted to R765.2 million which was R114.8 million or 18% above the target of R650.3 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 JANUARY 2026

Local Municipality • Mthatha • Rethule • Paka, ke Ntshonal'indaba

**9.2.1.4. Inventory consumed** year to date amounted to R18.6 million which was 54% less than the target of R40.4 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 January 2026. 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 R44.5 million by the end of January 2026. The municipality is charged the interest due to failure to maintain the Eskom current account. The total amount of R113.6 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 R8.5 million and year to date amounted to R62.4 million which was 47% less than the target of R118.6 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 JANUARY 2026

Local Municipality • Amhlophe • Ploasike Municipality

**9.1.1.16. Transfers and subsidies** – movement to date was at 46% below target. The transactions for September were recorded on the wrong vote, the transactions for December have not been recorded and the invoices for January 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 R34.9 million which was 54% below the target of R75.5 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 JANUARY 2026**

Local Municipality • Amadiba • 1141 • Retha • P.O. Box 1141 • 6011

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

Description	Budget 2025/26	Jan-26	YTD Actual
<b>Vote 03 - Corporate Services</b>	<b>254</b>	<b>—</b>	<b>7</b>
R & M - Computer Equipment	200	—	—
Inventory: R & M - Computer Equipment	54	—	7
<b>Vote 05 - Municipal Infrastructure</b>	<b>20 500</b>	<b>297</b>	<b>4 719</b>
R & M - Resurfacing Of Roads	5 000	—	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 landfill site	1 500	—	—
Inventory: R & M - Resurfacing Of Roads	5 000	297	1 019
<b>Vote 06 - Community Services</b>	<b>400</b>	<b>—</b>	<b>—</b>
Repair fence - Bluegumbosch cemetery	400	—	—
<b>Vote 07 - Public Safety &amp; Transport</b>	<b>5 912</b>	<b>19</b>	<b>4 764</b>
Contr: Maintenance Of Equipment	612	—	72
R & M - Motors & Pumps	200	—	—
R & M - Vehicles	5 000	19	4 671
Inventory- R & M - Vehicles	100	—	20
<b>Vote 08 - Sports, Arts, Parks, Culture</b>	<b>3 650</b>	<b>—</b>	<b>127</b>
R & M - Grounds & Open Spaces	2 000	—	—
Contr: Maintenance Of Equipment	150	—	—
Inventory: R & M - Grounds & Open Spaces	1 500	—	127
<b>Vote 09 - LED &amp; TOURISM</b>	<b>2 000</b>	<b>—</b>	<b>—</b>
R & M - Buildings	2 000	—	—
<b>Vote 10 - Human Settlements</b>	<b>27 600</b>	<b>1 301</b>	<b>1 466</b>
R & M - Buildings	25 000	1 301	1 357
Contr: Maintenance Of Equipment	500	—	99
Contr: Maintenance Of Equipment	600	—	—
Inventory: R & M - Buildings	1 000	—	—
Inventory: R & M - Equipment & Tools	500	—	10
<b>Vote 13 - Electricity Department</b>	<b>28 360</b>	<b>—</b>	<b>2 137</b>
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	—	—
<b>Vote 14 - Maluti Water</b>	<b>23 817</b>	<b>0</b>	<b>22</b>
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	0	1
R & M - Vehicle Licenses	1 130	—	—
R & M - Vehicles	706	—	—
R&M - Motors & Pumps Makw & Moeding Wwtw	222	—	—
Other R&M inventory	2 938	—	—
<b>Total</b>	<b>112 093</b>	<b>1 618</b>	<b>13 243</b>



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality • Amasephakazi • eThekweni • Pixolake Municipality

### 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 - M07 January**

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
<b>R thousands</b>	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		25 923	54 515	54 515	297	6 878	31 801	24 923	78,4%	54 515
Roads Infrastructure		4 000	10 000	10 000	297	4 719	5 833	1 114	19,1%	10 000
Roads		4 000	10 000	10 000	297	4 719	5 833	1 114	19,1%	10 000
Storm water Infrastructure		-	1 000	1 000	-	-	583	583	100,0%	1 000
Drainage Collection		-	1 000	1 000	-	-	583	583	100,0%	1 000
Electrical Infrastructure		20 992	28 360	28 360	-	2 137	16 543	14 406	87,1%	28 360
MV Substations		3 028	5 000	5 000	-	-	2 917	2 917	100,0%	5 000
MV Networks		9 264	12 000	12 000	-	485	7 000	6 515	93,1%	12 000
LV Networks		8 699	11 360	11 360	-	1 652	6 627	4 975	75,1%	11 360
Water Supply Infrastructure		-	1 632	1 632	-	-	952	952	100,0%	1 632
Reservoirs		-	376	376	-	-	219	219	100,0%	376
Pump Stations		-	470	470	-	-	274	274	100,0%	470
Water Treatment Works		-	786	786	-	-	459	459	100,0%	786
Sanitation Infrastructure		222	4 023	4 023	-	21	2 347	2 326	99,1%	4 023
Pump Station		-	1 500	1 500	-	-	875	875	100,0%	1 500
Reticulation		222	1 982	1 982	-	21	1 156	1 135	98,2%	1 982
Waste Water Treatment Works		-	540	540	-	-	315	315	100,0%	540
Solid Waste Infrastructure		710	9 500	9 500	-	-	5 542	5 542	100,0%	9 500
Landfill Sites		710	6 500	6 500	-	-	3 792	3 792	100,0%	6 500
Waste Transfer Stations		-	3 000	3 000	-	-	1 750	1 750	100,0%	3 000
<b>Community Assets</b>		-	400	400	-	-	233	233	100,0%	400
Community Facilities		-	400	400	-	-	233	233	100,0%	400
Cemeteries/Crematoria		-	400	400	-	-	233	233	100,0%	400
<b>Computer Equipment</b>		20	1 022	1 022	-	79	596	518	86,8%	1 022
Computer Equipment		20	1 022	1 022	-	79	596	518	86,8%	1 022
<b>Furniture and Office Equipment</b>		-	363	363	-	-	212	212	100,0%	363
Furniture and Office Equipment		-	363	363	-	-	212	212	100,0%	363
<b>Machinery and Equipment</b>		6 495	26 293	26 293	20	4 802	15 338	10 535	68,7%	26 293
Machinery and Equipment		6 495	26 293	26 293	20	4 802	15 338	10 535	68,7%	26 293
<b>Total Repairs and Maintenance Expenditure</b>	1	33 766	112 093	112 093	1 618	13 243	65 388	52 145	79,7%	112 093



**MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING  
31 JANUARY 2026**

Local Municipality • Amnaniqani wabantu • Paalike Mnyisi dilile

**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 January 2026.

<b>ESKOM BULK INVOICE CHARGES AND PAYMENTS DURING THE FINANCIAL YEAR 2025/26</b>							
<b>R'000</b>							
<b>Months</b>	<b>Opening balance</b>	<b>Payments</b>	<b>Payment Adjustments</b>	<b>Total charges for billing</b>	<b>Adjustments</b>	<b>VAT</b>	<b>Closing balance</b>
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
Jan-26	9 672 818	(35 687)	35	74 656	(65 284)	9 660	9 656 199
<b>TOTAL</b>		<b>(272 180)</b>	<b>21 296</b>	<b>765 161</b>	<b>(333 260)</b>	<b>102 589</b>	

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

The statements from October to January have not been received.

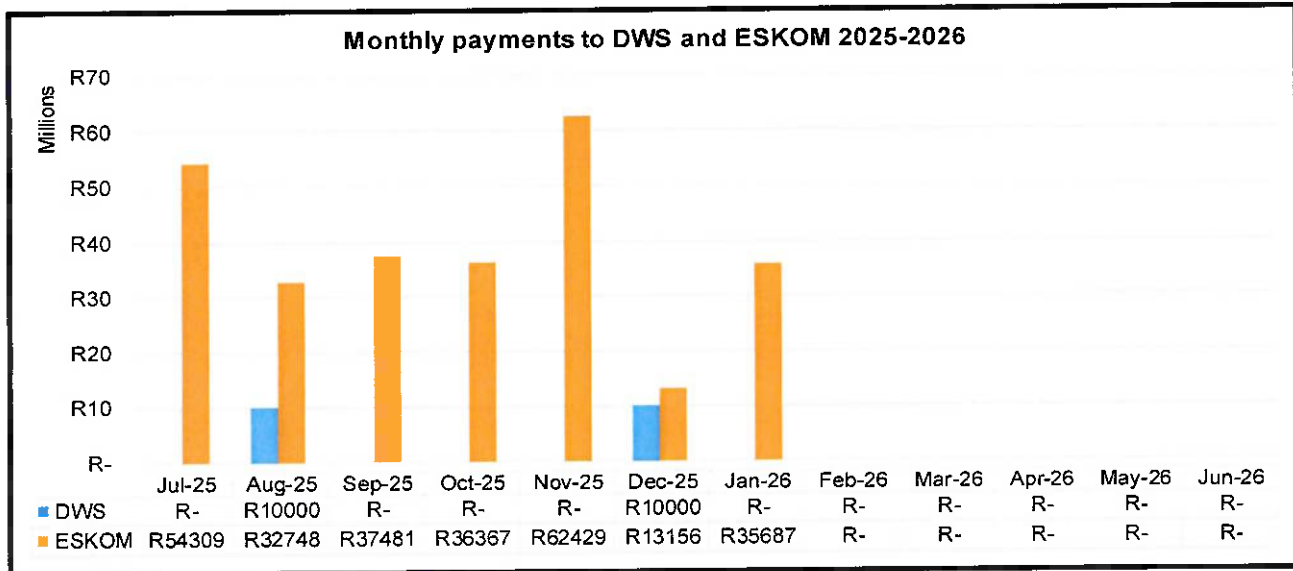
<b>DWS BULK INVOICE CHARGES AND PAYMENTS R'000</b>						
<b>Months</b>	<b>Opening balance</b>	<b>Payments</b>	<b>Payment Adjustments</b>	<b>Interests</b>	<b>Total charges</b>	<b>Closing balance</b>
May-25	524,610	(10,000)	—	—	431	515,042
Jun-25	515,042	—	—	—	299	515,341
Jul-25	515,341	—	—	—	195	515,535
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
Jan-26	497,842	—	—	—	—	497,842
<b>TOTAL</b>		<b>(30,000)</b>	<b>—</b>	<b>1,456</b>	<b>1,775</b>	



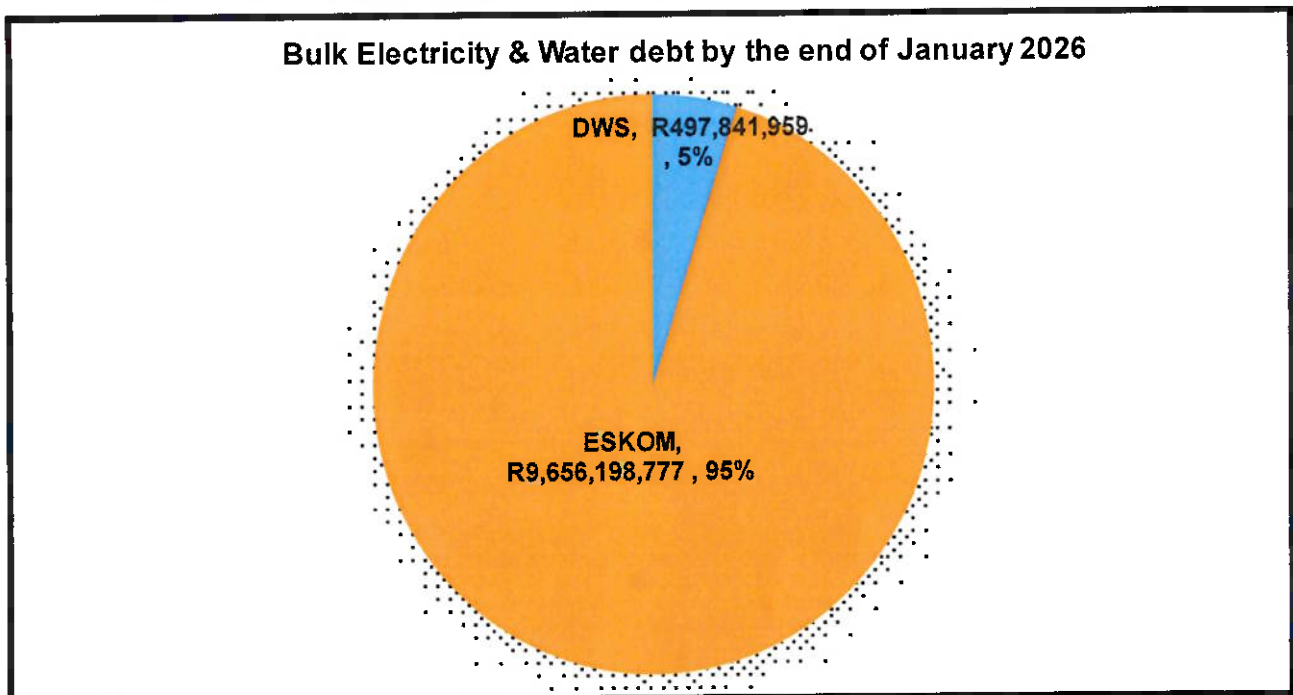
## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Tlokoeng Municipality • Asendjeboko w o tlelel le • Plokoeng 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 JANUARY 2026**

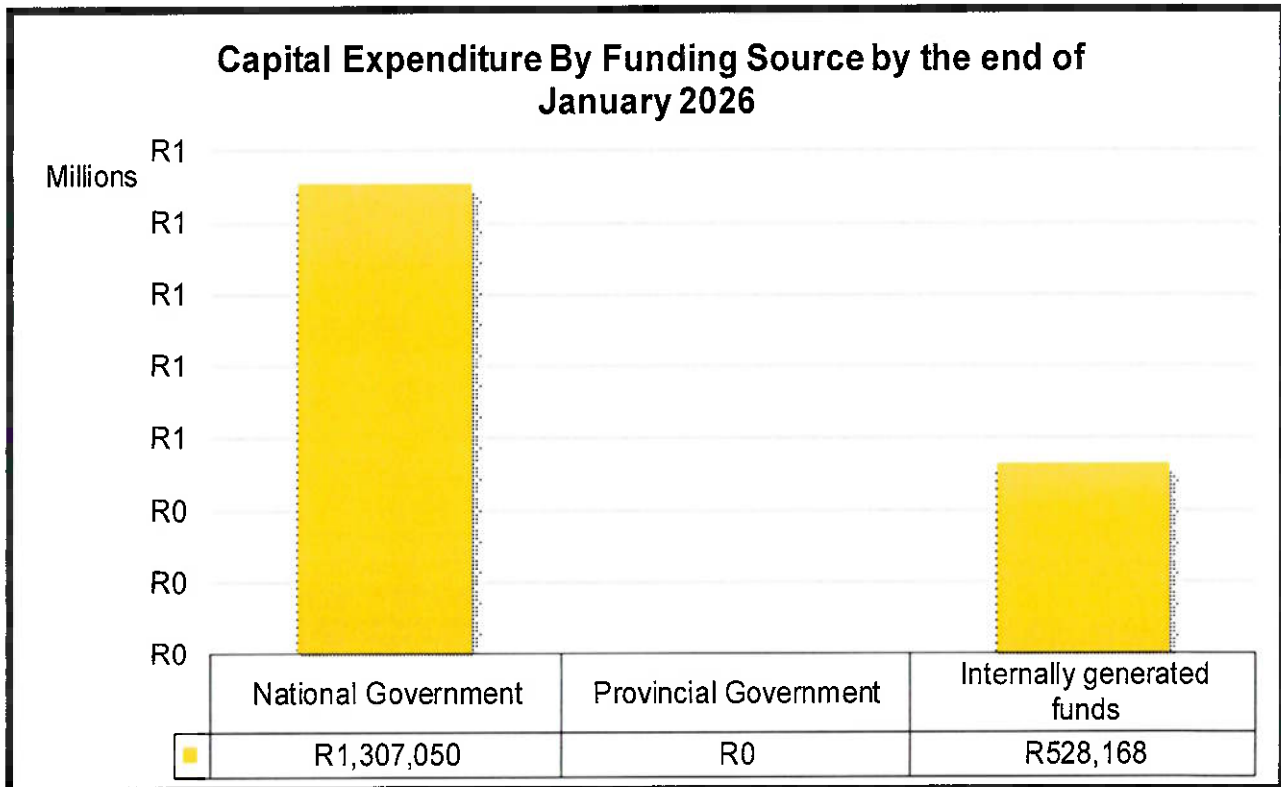
Local Municipality • Ammunisipali • Ammunisipali • Ammunisipali • Ammunisipali

**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	January actual	YearTD actual
National Government	286,417	1,307	103,274
Provincial Government	–	–	–
Internally generated funds	30,264	528	5,797
<b>Total</b>	<b>316,681</b>	<b>1,835</b>	<b>109,071</b>

**9.3.2 Chart 3: Total Capital expenditure**



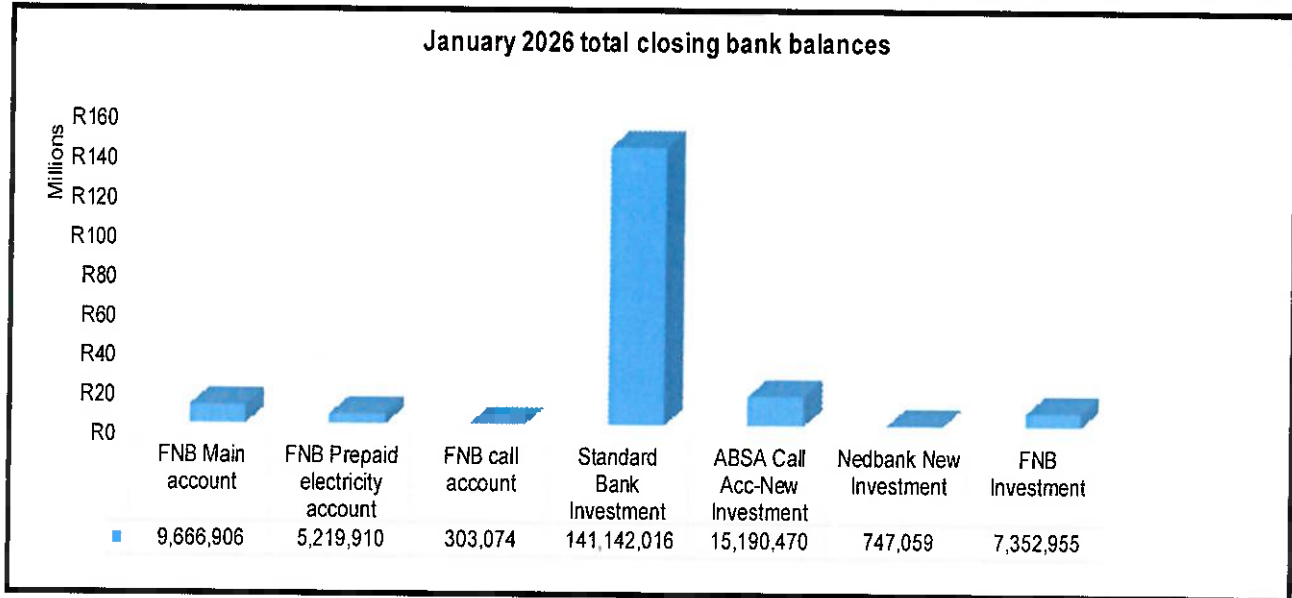


## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

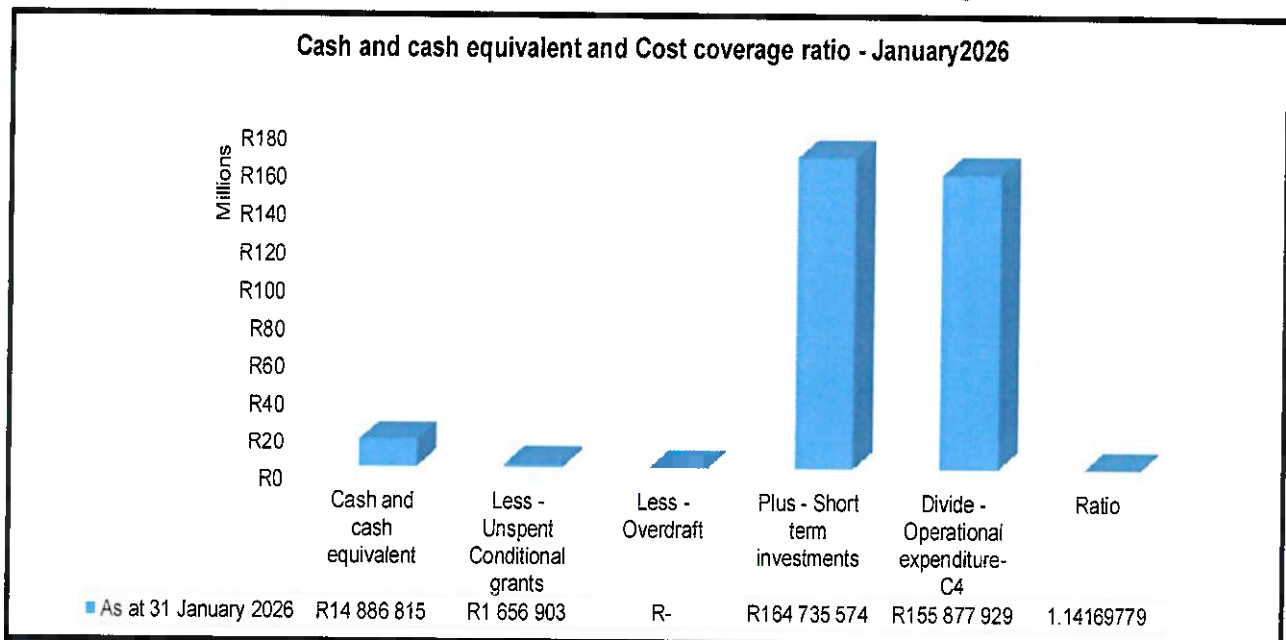
Local Municipality • Inkqubo ka-71 • Isithixo • Pixotlaka Municipality

### 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 JANUARY 2026

Local Municipality • Inkqubo yokuqinisekisa • Phakiso Municipality

### 9.5 Budget Funding Plan progress

The budget funding plan is monitored monthly and the summary of pillars by the end of January 2026 is indicated below:

#### 9.5.1 Positive Cash flow

The municipality's bank balance is positive with the total closing balance of R179.6 million (main account and investments accounts)

#### 9.5.2 Cash Coverage

The cash coverage ratio by the end of January 2026 was 1.1 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 96% 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. The DWS statements from October 2025 – January 2026 are still outstanding. See table 11.

#### 9.5.5 Non-core expenditure

The year to date budget/target was R60.7 million and the year to date outcome amounted to R71.4 million resulting into a year to date overspending of R10.7 million. This resulted from overtime costs.

<b>Reduction in non-core expenditure 2025/26</b>				
<b>Description R'000</b>	<b>Original Budget</b>	<b>YearTD Budget</b>	<b>YearTD Outcome</b>	<b>YearTD Savings</b>
Use of consultants	37 591	21 928	10 125	11 803
Travelling expenses	5 205	3 036	565	2 471
Reduction in Employee costs	55 536	32 396	58 934	(26 538)
Sponsorships, events and catering	1 155	674	111	563
Communications (adverts, telephone)	4 670	2 724	1 737	987
<b>Total</b>	<b>104 157</b>	<b>60 758</b>	<b>71 471</b>	<b>(10 713)</b>



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality • Mmolepolo wa eLethu • Phokhe Municipality

The following letter is a communication received from Free State Provincial Treasury on the assessment of the municipality's Budget Funding Plan.



Enquiries: Ms. D Sm1  
Tel: 083 709 8505  
Email: smid@treasury.fs.gov.za  
Reference: FS194 – Budget Funding Plan Progress Report

**Adv. M Mofokeng**  
Municipal Manager  
Maluti-A-Phofung Local Municipality  
Private Bag X805  
WITSIESHOEK  
9780

Dear Mr.Mofokeng

### **FEEDBACK ON BUDGET FUNDING PLAN IMPLEMENTATION FOR MONTH 6 2025/26**

Reference is made to the National Treasury's MFMA Circular 129, which provides guidelines for the preparation and submission of Budget Funding Plans (BFPs), as well as the monthly reporting thereof.

In line with National Treasury's requirements, municipalities that adopt unfunded budgets must table a Budget Funding Plan outlining how and by when the budget will improve from an unfunded to a funded position. This plan must be accompanied by a BFP input schedule, which enables National and Provincial Treasuries to monitor progress on a monthly basis.

In accordance with Section 71 of the MFMA, municipalities are required to submit monthly progress reports on the Budget Funding Plan to the National Treasury Go-Muni Portal for close monitoring by the Provincial Treasury. The due date for submission was 15 January 2026 and according to our records, the **progress report was submitted** timeously.

Provincial Treasury has reviewed the Municipality's Section 71 Monthly Budget Statement for the month ended December 2025, together with supporting financial information, in accordance with section 71 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003), and the above-mentioned circular for performance assessment to be evidence based.

OFFICE OF THE HEAD OF DEPARTMENT  
FREE STATE PROVINCE, 101 TLOKOSH  
PRIVATE BAG 21133, BLOEMFONTEIN, 9000  
Tel: Building 17, Fountains, De Klerk St and Justice Street, Bloemfontein

[www.fs.gov.za](http://www.fs.gov.za)



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality • Amadiba-Winterberg • Paarlse Munisipaliteit

2

FEEDBACK ON BUDGET FUNDING PLAN IMPLEMENTATION FOR MONTH 6 2025/26

**After thorough assessment the following were the outcomes:**

Indicator (Section 71) Month 06				
Pillars	Baseline	Target	Actual	Comment
Pillar 1: Positive Cash Flow (Rand)	R284 630 784	R293 169 708	R330 368 175	Municipality exceeded target for positive cashflow, mainly due to the EQS December tranche and incorrect opening and closing balance. The municipality to ensure that cashflow budget and monthly transacting is reported correctly to have credible and reliable figures to enable planning and funding.
Pillar 2: Cash Coverage (1-3 months)	90	90	0.89	Baseline and target for cash coverage reported is incorrect. The actual cash coverage ratio is below the norm.
Pillar 3: Collection rate (%)	69%	70%	74%	Collection rate year to date actual is above baseline and target, the reported collection rate on data strings indicates improvement over the past six months.
Pillar 4: Trade Payables Creditors outstanding >30 days	92%	87%	99%	The municipality performed below target and baseline at 99 percent of the outstanding creditors older than 30 days. The high percentage indicates that there is no progress made in reduction of the old debt.
Pillar 5: Reduction of non-core expenditure (spending vs prior month)	N/A	15%	0%	Performance on non-core expenditure is below target. The YTD expenditure for M06 was above straight line projections at 67% on cost containment line items.

**Key findings:**

1. Based on the table above, your municipality has not made any progress in ensuring that the budget moves from an unfunded position to a funded position. Meaning the municipality is regressing further instead of improving as far as the financial position is concerned.



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality • Amathole District Municipality • Eastern Cape Province

3

### FEEDBACK ON BUDGET FUNDING PLAN IMPLEMENTATION FOR MONTH 6 2025/26

2. The above proves the narrative as per budget circular 129 that municipalities adopt budget funding plans as a mere compliance exercise, with little/no progress made towards achieving a funded budget position.
3. You are therefore reminded that your municipality was given three years as per budget circular 129 to turn around from an unfunded budget position to a funded position, of which in each year (starting from the current financial year) there should be measurable progress in terms of improvement in the collection rate and cost containment initiatives. Failure for the municipalities to show visible progress each year, such municipality will not be allowed to table an unfunded budget.

The following are recommended.

1. Municipality must consider adjusting the budget funding plan together with the main adjustment budget with clear, realistic, implementable and achievable targets that are aligned with sustainable revenue streams.
2. Municipality must report progress on the budget funding plan as per the requirements of budget circular 129. The progress report must be submitted to the Go-Muni on or before the 10<sup>th</sup> working day every month.
3. Municipality must implement the corrective actions per Provincial Treasury's findings and strengthen internal monitoring to ensure improved alignment between Section 71 reporting and Funding Plan assumptions; and
4. Ensure that comprehensive progress including corrective measures taken/implemented are submitted to the Go-Muni portal and Provincial Treasury on or before the due date.

Failure to implement the above recommendations may result in National Treasury (with the endorsement of Provincial Treasury) invoking section 216 of the Constitution, 1996 by withholding the equitable share allocated to the municipality. For any queries or concerns, please do not hesitate to contact Ms. R Lemaona at [refuwe@treasury.fs.gov.za](mailto:refuwe@treasury.fs.gov.za).



**MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING  
31 JANUARY 2026**

Local Municipality • Amajolelo wa eLethu • Postale • Municipaliteit

4

FEEDBACK ON BUDGET FUNDING PLAN IMPLEMENTATION FOR MONTH 0 2025/26

Submitted for your urgent attention

Regards,

**Mo A Adams**

Chief Director: Municipal Finance Management (MFM)

Date: *05/02/2026*

Cc: Chief Financial Officer



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality • Amma erisi ka eunhise • Phasi ka Municipaliti

### 10 CONSOLIDATED IN-YEAR BUDGET STATEMENT TABLES

FS194 Maluti-a-Phofung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M07 January										
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										
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		1 022 399	1 034 661	1 034 661	14 428	753 206	603 552	149 654	25%	1 034 661
Executive and council		-	-	-	-	-	-	-		-
Finance and administration	1 022 399	1 034 661	1 034 661	1 034 661	14 428	753 206	603 552	149 654	25%	1 034 661
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		27 422	34 324	34 324	672	5 959	20 022	(14 063)	-70%	34 324
Community and social services	13 292	5 658	5 658	5 658	201	2 750	3 301	(550)	-17%	5 658
Sport and recreation	13 086	16 362	16 362	16 362	36	1 697	9 545	(7 847)	-82%	16 362
Public safety	383	462	462	462	150	637	269	368	137%	462
Housing	662	11 842	11 842	11 842	285	874	6 908	(6 034)	-87%	11 842
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		31 615	64 443	64 443	494	3 763	37 592	(33 829)	-90%	64 443
Planning and development	978	8 256	8 256	8 256	78	859	4 816	(3 957)	-82%	8 256
Road transport	30 637	56 187	56 187	56 187	416	2 904	32 776	(29 872)	-91%	56 187
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		1 215 348	1 295 069	1 295 069	72 578	429 907	755 457	(325 550)	-43%	1 295 069
Energy sources	753 236	823 845	823 845	823 845	39 051	230 230	480 576	(250 347)	-52%	823 845
Water management	215 958	238 348	238 348	238 348	17 376	109 503	139 036	(29 533)	-21%	238 348
Waste water management	157 031	157 216	157 216	157 216	10 311	47 872	91 709	(43 837)	-48%	157 216
Waste management	89 123	75 660	75 660	75 660	5 840	42 301	44 135	(1 834)	-4%	75 660
<i>Other</i>	4	-	-	-	-	-	-	-		-
<b>Total Revenue - Functional</b>	<b>2</b>	<b>2 296 783</b>	<b>2 428 497</b>	<b>2 428 497</b>	<b>88 172</b>	<b>1 192 835</b>	<b>1 416 623</b>	<b>(223 789)</b>	<b>-16%</b>	<b>2 428 497</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		673 740	713 906	713 906	36 869	317 162	416 445	(99 284)	-24%	713 906
Executive and council	89 115	101 573	101 573	101 573	6 645	47 337	59 251	(11 914)	-20%	101 573
Finance and administration	576 516	603 222	603 222	603 222	29 612	265 420	351 880	(86 460)	-25%	603 222
Internal audit	8 109	9 111	9 111	9 111	612	4 405	5 315	(910)	-17%	9 111
<i>Community and public safety</i>		235 901	181 120	181 120	12 537	96 086	105 654	(9 568)	-9%	181 120
Community and social services	24 044	24 023	24 023	24 023	1 772	11 087	14 013	(2 926)	-21%	24 023
Sport and recreation	109 399	54 437	54 437	54 437	4 382	28 623	31 755	(3 132)	-10%	54 437
Public safety	91 276	91 491	91 491	91 491	5 983	53 702	53 370	332	1%	91 491
Housing	11 182	11 169	11 169	11 169	400	2 674	6 515	(3 841)	-59%	11 169
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		83 968	89 706	89 706	5 048	30 997	52 329	(21 331)	-41%	89 706
Planning and development	23 617	39 196	39 196	39 196	2 828	17 202	22 865	(5 663)	-25%	39 196
Road transport	60 351	50 510	50 510	50 510	2 220	13 795	29 464	(15 669)	-53%	50 510
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		1 807 601	1 649 374	1 649 374	101 213	998 416	962 135	36 282	4%	1 649 374
Energy sources	1 197 223	1 259 188	1 259 188	1 259 188	82 888	852 567	734 526	118 041	16%	1 259 188
Water management	158 840	146 057	146 057	146 057	4 950	51 336	85 200	(33 864)	-40%	146 057
Waste water management	272 836	93 557	93 557	93 557	4 350	33 508	54 575	(21 066)	-39%	93 557
Waste management	178 701	150 572	150 572	150 572	9 025	61 005	87 834	(26 829)	-31%	150 572
<i>Other</i>		3 012	4 263	4 263	212	2 217	2 487	(270)	-11%	4 263
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>2 804 223</b>	<b>2 638 370</b>	<b>2 638 370</b>	<b>155 878</b>	<b>1 444 878</b>	<b>1 539 049</b>	<b>(94 171)</b>	<b>-6%</b>	<b>2 638 370</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(507 439)</b>	<b>(209 873)</b>	<b>(209 873)</b>	<b>(67 706)</b>	<b>(252 044)</b>	<b>(122 426)</b>	<b>(129 618)</b>	<b>1,058743</b>	<b>(209 873)</b>



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality • Amadepaka w. i. e. leholzi • Phofung 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
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 01 - Legislative Authority		-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		282	1 560	1 560	-	302	910	(608)	-66,8%	1 560
Vote 04 - Financial Services		1 224 651	1 303 719	1 303 719	36 907	880 590	760 503	120 088	15,8%	1 303 719
Vote 05 - Municipal Infrastructure		492 748	527 411	527 411	33 943	202 580	307 656	(105 076)	-34,2%	527 411
Vote 06 - Community Services		12 632	4 792	4 792	115	2 356	2 795	(439)	-15,7%	4 792
Vote 07 - Public Safety & Transport		383	462	462	150	637	269	368	136,6%	462
Vote 08 - Sports, Arts, Parks, Culture		13 086	16 362	16 362	36	1 697	9 545	(7 847)	-82,2%	16 362
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		16	5 863	5 863	48	406	3 420	(3 014)	-88,1%	5 863
Vote 10 - Hunan Settlements		1 321	12 708	12 708	371	1 269	7 413	(6 145)	-82,9%	12 708
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		962	2 394	2 394	30	454	1 396	(943)	-67,5%	2 394
Vote 13 - Electricity Department		753 236	823 845	823 845	39 051	230 230	480 576	(250 347)	-52,1%	823 845
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>2 499 318</b>	<b>2 699 115</b>	<b>2 699 115</b>	<b>110 651</b>	<b>1 320 522</b>	<b>1 574 484</b>	<b>(253 962)</b>	<b>-16,1%</b>	<b>2 699 115</b>
<b>Expenditure by Vote</b>	1									
Vote 01 - Legislative Authority		65 709	67 317	67 317	4 460	32 162	39 268	(7 106)	-18,1%	67 317
Vote 02 - Office Of The Municipal Manager		22 154	24 646	24 646	1 669	13 701	14 377	(676)	-4,7%	24 646
Vote 03 - Corporate Services		94 969	129 100	129 100	6 923	52 877	75 309	(22 432)	-29,8%	129 100
Vote 04 - Financial Services		377 205	354 893	354 893	11 822	143 474	207 021	(63 547)	-30,7%	354 893
Vote 05 - Municipal Infrastructure		573 335	276 817	276 817	11 241	93 205	161 477	(68 272)	-42,3%	276 817
Vote 06 - Community Services		12 165	23 603	23 603	1 788	11 199	13 768	(2 569)	-18,7%	23 603
Vote 07 - Public Safety & Transport		187 602	184 056	184 056	15 296	118 753	107 366	11 388	10,6%	184 056
Vote 08 - Sports, Arts, Parks, Culture		109 399	54 437	54 437	4 382	28 623	31 755	(3 132)	-9,9%	54 437
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		11 704	16 591	16 591	1 004	9 050	9 678	(629)	-6,5%	16 591
Vote 10 - Hunan Settlements		18 829	44 933	44 933	1 871	5 575	26 211	(20 636)	-78,7%	44 933
Vote 11 - Idp, Pms Department		3 664	4 078	4 078	225	2 328	2 379	(50)	-2,1%	4 078
Vote 12 - Spatial Development, Planning & Traditional Affairs		11 261	22 791	22 791	1 811	8 041	13 294	(5 254)	-39,5%	22 791
Vote 13 - Electricity Department		1 196 521	1 257 084	1 257 084	82 396	850 921	733 299	117 622	16,0%	1 257 084
Vote 14 - Maluti Water		119 704	178 023	178 023	10 991	74 969	103 847	(28 878)	-27,8%	178 023
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>2 804 223</b>	<b>2 638 370</b>	<b>2 638 370</b>	<b>155 878</b>	<b>1 444 878</b>	<b>1 539 049</b>	<b>(94 171)</b>	<b>-6,1%</b>	<b>2 638 370</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(304 904)</b>	<b>60 745</b>	<b>60 745</b>	<b>(45 227)</b>	<b>(124 357)</b>	<b>35 435</b>	<b>(159 791)</b>	<b>-450,9%</b>	<b>60 745</b>



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality • Mmabatho • 1116 • P.O. Box 101 • Mmabatho • 1116

FS194 Maluti-a-Phofung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January										
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
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		345 545	739 063	739 063	34 873	210 871	431 120	(220 250)	-51%	739 063
Service charges - Water		81 910	95 159	95 159	7 850	57 882	55 510	2 372	4%	95 159
Service charges - Waste Water Management		48 889	51 422	51 422	4 624	31 757	29 996	1 761	6%	51 422
Service charges - Waste management		48 662	51 184	51 184	4 245	31 062	29 857	1 204	4%	51 184
Sale of Goods and Rendering of Services		2 688	6 743	6 743	184	1 649	3 933	(2 284)	-58%	6 743
Agency services										
Interest										
Interest earned from Receivables		107 556	125 181	125 181	8 582	62 076	73 022	(10 946)	-15%	125 181
Interest from Current and Non Current Assets		21 184	12 764	12 764	337	8 710	7 445	1 265	17%	12 764
Dividends			1 000	1 000			583	(583)	-100%	1 000
Rent on Land		1 857	3 992	3 992	120	996	2 328	(1 332)	-57%	3 992
Rental from Fixed Assets										
Licence and permits										
Special rating levies										
Operational Revenue		1 087	11 772	11 772	288	1 221	6 867	(5 646)	-82%	11 772
<b>Non-Exchange Revenue</b>										
Property rates		107 972	110 363	110 363	8 950	67 713	64 378	3 334	5%	110 363
Surcharges and Taxes										
Fines, penalties and forfeits		207	2 396	2 396	177	860	1 398	(537)	-38%	2 396
Licence and permits			1 663	1 663			970	(970)	-100%	1 663
Transfers and subsidies - Operational		852 793	882 846	882 846	1 860	652 080	514 994	137 086	27%	882 846
Interest		426 385	41 693	41 693	3 568	24 379	24 321	58	0%	41 693
Fuel Levy										
Operational Revenue										
Gains on disposal of Assets										
Other Gains		4 021	7	7		6	4	2	49%	7
<b>Discontinued Operations</b>										
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>2 050 757</b>	<b>2 137 247</b>	<b>2 137 247</b>	<b>75 657</b>	<b>1 151 262</b>	<b>1 246 728</b>	<b>(95 466)</b>	<b>-8%</b>	<b>2 137 247</b>
<b>Expenditure By Type</b>										
Employee related costs		684 242	722 554	722 554	62 959	436 897	421 490	15 407	4%	722 554
Remuneration of councillors		37 151	36 529	36 529	2 637	18 690	21 309	(2 619)	-12%	36 529
Bulk purchases - electricity		1 068 419	1 114 944	1 114 944	76 832	765 210	650 384	114 826	18%	1 114 944
Inventory consumed		27 113	69 277	69 277	694	18 691	40 412	(21 721)	-54%	69 277
Debt impairment		436 120	13 280	13 280				(7 747)	-100%	13 280
Depreciation and amortisation		71 783	75 930	75 930			44 293	(44 293)	-100%	75 930
Interest		96 266	51 662	51 662	17	44 507	30 136	14 371	48%	51 662
Contracted services		145 454	203 440	203 440	8 530	62 424	118 673	(56 249)	-47%	203 440
Transfers and subsidies		190 671	198 043	198 043		62 489	115 525	(53 037)	-48%	198 043
Irrecoverable debts written off		1 180	23 120	23 120		1 022	13 487	(12 465)	-92%	23 120
Operational costs		64 549	129 590	129 590	4 209	34 947	75 594	(40 648)	-54%	129 590
Losses on Disposal of Assets		(6 676)								
Other Losses		(12 052)				2		2	#DIV/0!	
<b>Total Expenditure</b>		<b>2 804 223</b>	<b>2 638 370</b>	<b>2 638 370</b>	<b>155 878</b>	<b>1 444 878</b>	<b>1 539 049</b>	<b>(94 171)</b>	<b>-6%</b>	<b>2 638 370</b>
<b>Surplus/(Deficit)</b>		<b>(753 465)</b>	<b>(501 123)</b>	<b>(501 123)</b>	<b>(80 221)</b>	<b>(293 616)</b>	<b>(292 322)</b>	<b>(1 295)</b>	<b>0</b>	<b>(501 123)</b>
Transfers and subsidies - capital (monetary allocations)		246 026	291 250	291 250	12 514	41 573	169 896	(128 323)	(0)	291 250
Transfers and subsidies - capital (in-kind)										
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(507 439)</b>	<b>(209 873)</b>	<b>(209 873)</b>	<b>(67 706)</b>	<b>(252 044)</b>	<b>(122 426)</b>	<b>(129 618)</b>	<b>0</b>	<b>(209 873)</b>
Income Tax										
<b>Surplus/(Deficit) after income tax</b>		<b>(507 439)</b>	<b>(209 873)</b>	<b>(209 873)</b>	<b>(67 706)</b>	<b>(252 044)</b>	<b>(122 426)</b>	<b>(129 618)</b>	<b>0</b>	<b>(209 873)</b>
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(507 439)</b>	<b>(209 873)</b>	<b>(209 873)</b>	<b>(67 706)</b>	<b>(252 044)</b>	<b>(122 426)</b>	<b>(129 618)</b>	<b>0</b>	<b>(209 873)</b>
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions		202 535	270 618	270 618	22 479	127 687	157 861	(30 174)	(0)	270 618
<b>Surplus/ (Deficit) for the year</b>		<b>(304 904)</b>	<b>60 745</b>	<b>60 745</b>	<b>(45 227)</b>	<b>(124 357)</b>	<b>35 435</b>	<b>(159 791)</b>	<b>(0)</b>	<b>60 745</b>



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality • Munisipaliteit • Phokisi Municipality

**FS194 Maluti-a-Phofung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M07 January)**

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
<b>R thousands</b>	<b>1</b>									
<b>Single Year expenditure appropriation</b>	<b>2</b>									
Vote 01 - Legislative Authority		-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Municipal Manager		-	500	500	-	-	292	(292)	-100%	500
Vote 03 - Corporate Services		26	2 500	2 500	-	252	1 458	(1 207)	-83%	2 500
Vote 04 - Financial Services		193	1 000	1 000	-	434	583	(150)	-26%	1 000
Vote 05 - Municipal Infrastructure		1 237	234 850	234 850	626	78 009	136 996	(58 987)	-43%	234 850
Vote 06 - Community Services		-	4 061	4 061	-	1 760	2 369	(609)	-26%	4 061
Vote 07 - Public Safety & Transport		4 405	11 000	11 000	528	528	6 417	(5 888)	-92%	11 000
Vote 08 - Sports, Arts, Parks, Culture		-	13 212	13 212	681	9 299	7 707	1 592	21%	13 212
Vote 10 - Human Settlements		-	100	100	-	-	58	(58)	-100%	100
Vote 12 - Spatial Development, Planning & Traditional Affairs		-	4 500	4 500	-	-	2 625	(2 625)	-100%	4 500
Vote 13 - Electricity Department		-	44 958	44 958	-	18 789	26 226	(7 436)	-28%	44 958
<b>Total Capital single-year expenditure</b>	<b>4</b>	<b>5 861</b>	<b>316 681</b>	<b>316 681</b>	<b>1 835</b>	<b>109 071</b>	<b>184 731</b>	<b>(75 660)</b>	<b>-41%</b>	<b>316 681</b>
<b>Total Capital Expenditure</b>		<b>5 861</b>	<b>316 681</b>	<b>316 681</b>	<b>1 835</b>	<b>109 071</b>	<b>184 731</b>	<b>(75 660)</b>	<b>-41%</b>	<b>316 681</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>219</b>	<b>5 000</b>	<b>5 000</b>	<b>-</b>	<b>685</b>	<b>2 917</b>	<b>(2 231)</b>	<b>-77%</b>	<b>5 000</b>
Executive and council		-	500	500	-	-	292	(292)	-100%	500
Finance and administration		219	4 500	4 500	-	685	2 625	(1 940)	-74%	4 500
<b>Community and public safety</b>		<b>4 405</b>	<b>27 373</b>	<b>27 373</b>	<b>1 209</b>	<b>11 587</b>	<b>15 967</b>	<b>(4 380)</b>	<b>-27%</b>	<b>27 373</b>
Community and social services		-	4 061	4 061	-	1 760	2 369	(609)	-26%	4 061
Sport and recreation		-	13 212	13 212	681	9 299	7 707	1 592	21%	13 212
Public safety		4 405	10 000	10 000	528	528	5 833	(5 305)	-91%	10 000
Housing		-	100	100	-	-	58	(58)	-100%	100
<b>Economic and environmental services</b>		<b>1 237</b>	<b>60 418</b>	<b>60 418</b>	<b>-</b>	<b>11 630</b>	<b>35 244</b>	<b>(23 614)</b>	<b>-67%</b>	<b>60 418</b>
Planning and development		-	4 500	4 500	-	-	2 625	(2 625)	-100%	4 500
Road transport		1 237	55 918	55 918	-	11 630	32 619	(20 989)	-64%	55 918
<b>Trading services</b>		<b>-</b>	<b>223 890</b>	<b>223 890</b>	<b>626</b>	<b>85 168</b>	<b>130 603</b>	<b>(45 435)</b>	<b>-35%</b>	<b>223 890</b>
Energy sources		-	44 958	44 958	-	18 789	26 226	(7 436)	-28%	44 958
Water management		-	93 518	93 518	-	34 225	54 552	(20 326)	-37%	93 518
Waste water management		-	84 915	84 915	626	32 154	49 533	(17 379)	-35%	84 915
Waste management		-	500	500	-	-	292	(292)	-100%	500
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	<b>5 861</b>	<b>316 681</b>	<b>316 681</b>	<b>1 835</b>	<b>109 071</b>	<b>184 731</b>	<b>(75 660)</b>	<b>-41%</b>	<b>316 681</b>
<b>Funded by:</b>										
National Government		-	286 417	286 417	1 307	103 274	167 077	(63 803)	-38%	286 417
Provincial Government		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	286 417	286 417	1 307	103 274	167 077	(63 803)	-38%	286 417
<b>Borrowing</b>	<b>6</b>									
Internally generated funds		5 861	30 264	30 264	528	5 797	17 654	(11 857)	-67%	30 264
<b>Total Capital Funding</b>		<b>5 861</b>	<b>316 681</b>	<b>316 681</b>	<b>1 835</b>	<b>109 071</b>	<b>184 731</b>	<b>(75 660)</b>	<b>-41%</b>	<b>316 681</b>



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality • Amadobakwini Local Municipality • Phofeni Municipality

This information is not a true reflection of the financial position figures; this will be corrected when the Municipality has fully converted to being mSCOA compliant.

FS194 Maluti-a-Phofung - Table C6 Consolidated Monthly Budget Statement - Financial Position - M07						
Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		(527 285)	1 565 339	1 565 339	235 385	1 565 339
Trade and other receivables from exchange transactions		1 173 597	738 083	738 083	1 454 216	738 083
Receivables from non-exchange transactions		84 890	329 362	329 362	137 618	329 362
Current portion of non-current receivables		144	–	–	141 701	–
Inventory		5 395	1 134	1 134	5 624	1 134
VAT		1 841 785	1 640 585	1 640 585	1 989 812	1 640 585
Other current assets		(1 162)	(1 071)	(1 071)	(1 653)	(1 071)
<b>Total current assets</b>		<b>2 577 364</b>	<b>4 273 433</b>	<b>4 273 433</b>	<b>3 962 704</b>	<b>4 273 433</b>
<b>Non current assets</b>						
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	3 652 136	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						
<b>Total non current assets</b>		<b>3 590 084</b>	<b>2 215 359</b>	<b>2 215 359</b>	<b>3 699 155</b>	<b>2 215 359</b>
<b>TOTAL ASSETS</b>		<b>6 167 448</b>	<b>6 488 793</b>	<b>6 488 793</b>	<b>7 661 859</b>	<b>6 488 793</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	(15 019)	(15 019)	–	(15 019)
Consumer deposits		26 379	25 901	25 901	27 396	25 901
Trade and other payables from exchange transactions		15 360 713	7 067 046	7 067 046	15 614 167	7 067 046
Trade and other payables from non-exchange transactions		13 685	–	–	139 695	–
Provision		272 393	(320 442)	(320 442)	272 673	(320 442)
VAT		1 016 372	722 201	722 201	1 046 885	722 201
Other current liabilities		–	–	–	–	–
<b>Total current liabilities</b>		<b>16 689 542</b>	<b>7 479 687</b>	<b>7 479 687</b>	<b>17 100 816</b>	<b>7 479 687</b>
<b>Non current liabilities</b>						
Financial liabilities		320	–	–	320	–
Provision		–	–	–	–	–
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
<b>Total non current liabilities</b>		<b>320</b>	<b>–</b>	<b>–</b>	<b>320</b>	<b>–</b>
<b>TOTAL LIABILITIES</b>		<b>16 689 862</b>	<b>7 479 687</b>	<b>7 479 687</b>	<b>17 101 135</b>	<b>7 479 687</b>
<b>NET ASSETS</b>	2	<b>(10 522 414)</b>	<b>(990 895)</b>	<b>(990 895)</b>	<b>(9 439 277)</b>	<b>(990 895)</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
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		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>(10 103 166)</b>	<b>(1 070 138)</b>	<b>(1 070 138)</b>	<b>(9 314 920)</b>	<b>(1 070 138)</b>



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality • Inkosiqela wa iLizwe • Inkosiye Municipality

### PART 2 - SUPPORTING DOCUMENTATION

#### 11 DEBTORS AGE ANALYSIS

- The total debt book amounted to R3.1 billion by the end of January 2026. 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 R904.7 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 -M07 January 2026

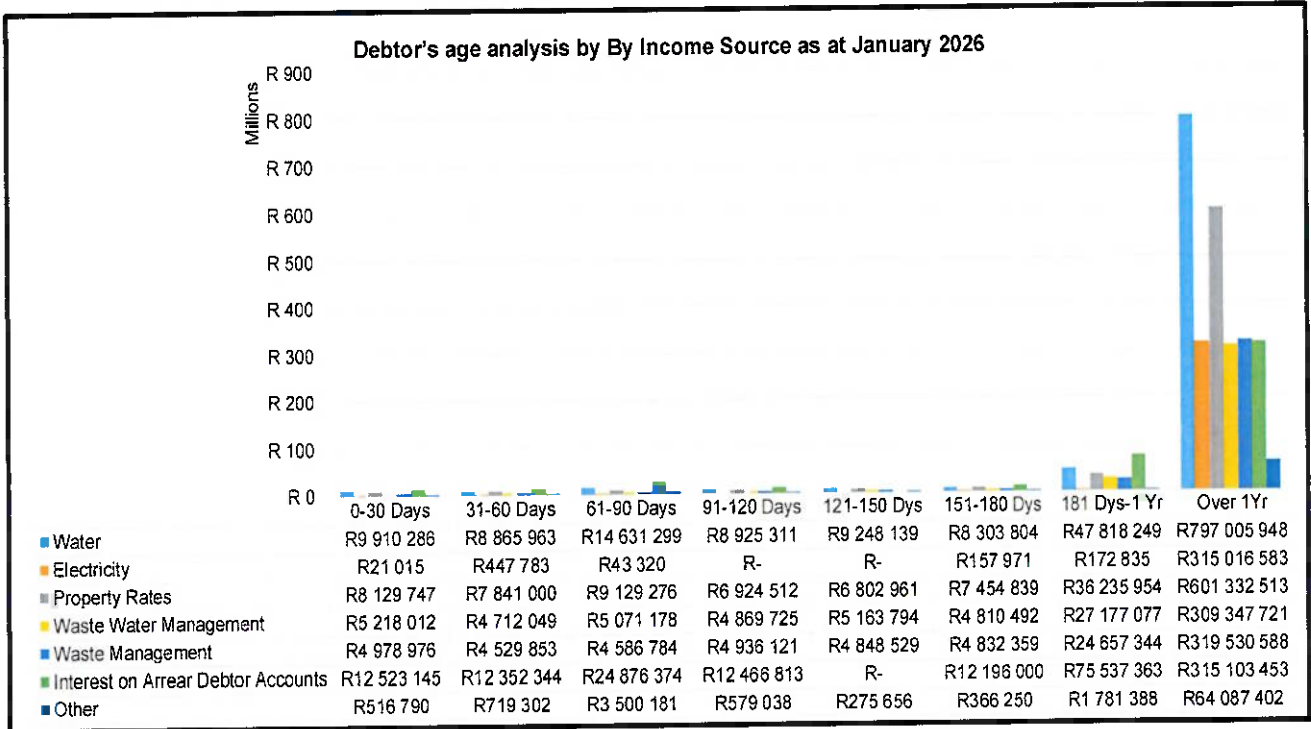
Description	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
<b>Debtors Age Analysis By Income Source</b>										
Water	1200	9 910	8 866	14 631	8 925	9 248	8 304	47 818	797 006	904 709
Electricity	1300	21	448	43	-	-	158	173	315 017	315 860
Property Rates	1400	8 130	7 841	9 129	6 925	6 803	7 455	36 236	601 333	683 851
Waste Water Management	1500	5 218	4 712	5 071	4 870	5 164	4 810	27 177	309 348	366 370
Waste Management	1600	4 979	4 530	4 587	4 936	4 849	4 832	24 657	319 531	372 901
Interest on Arrear Debtor Accounts	1810	12 523	12 352	24 876	12 467	-	12 196	75 537	315 103	465 055
Other	1900	517	719	3 500	579	276	366	1 781	64 087	71 826
<b>Total By Income Source</b>	<b>2000</b>	<b>41 298</b>	<b>39 468</b>	<b>61 838</b>	<b>38 702</b>	<b>26 339</b>	<b>38 122</b>	<b>213 380</b>	<b>2 721 424</b>	<b>3 180 571</b>
<b>Debtors Age Analysis By Customer Group</b>										
Organs of State	2200	6 330	6 980	10 524	6 017	5 830	6 353	32 988	447 966	522 987
Commercial	2300	10 228	8 453	14 493	7 176	3 813	6 995	40 815	580 886	672 860
Households	2400	24 519	23 838	33 584	25 369	16 649	24 628	138 714	1 662 506	1 949 806
Other	2500	221	197	3 238	139	47	145	863	30 066	34 918
<b>Total By Customer Group</b>	<b>2600</b>	<b>41 298</b>	<b>39 468</b>	<b>61 838</b>	<b>38 702</b>	<b>26 339</b>	<b>38 122</b>	<b>213 380</b>	<b>2 721 424</b>	<b>3 180 571</b>



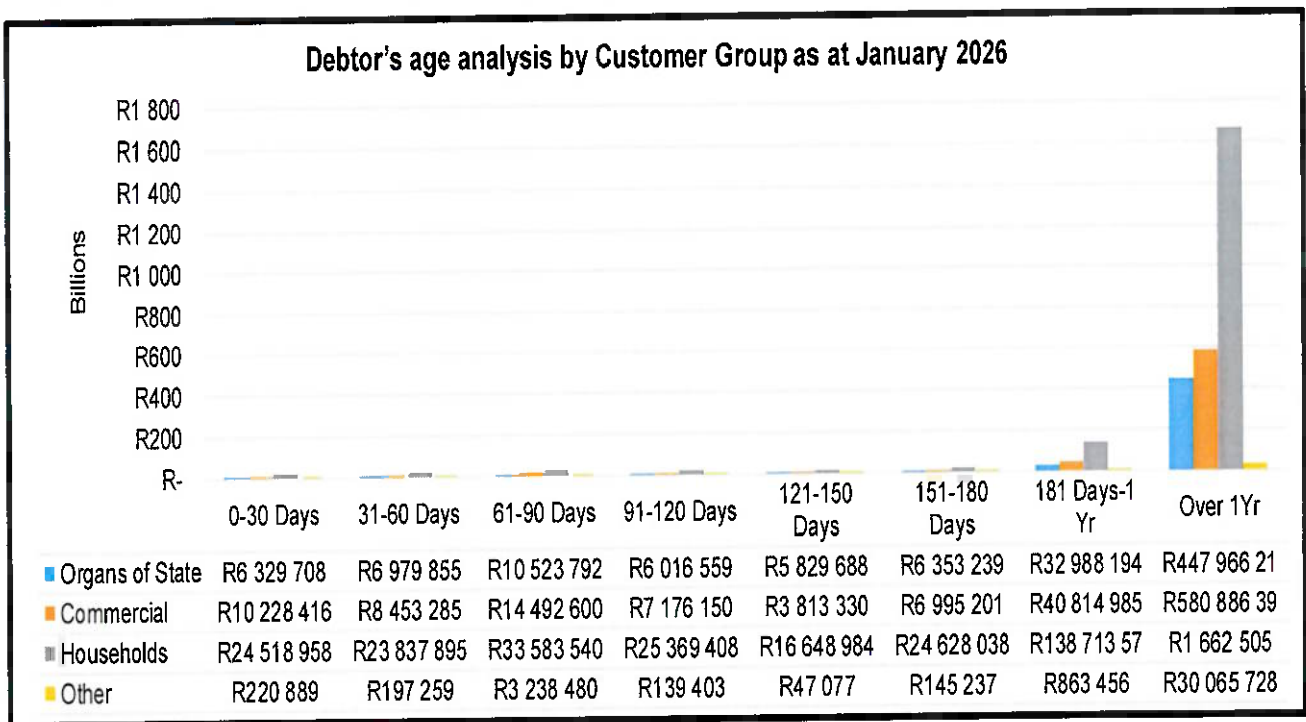
## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality • Amhlopheko wa Ntshona • Pondo • Municipaliteit

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



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

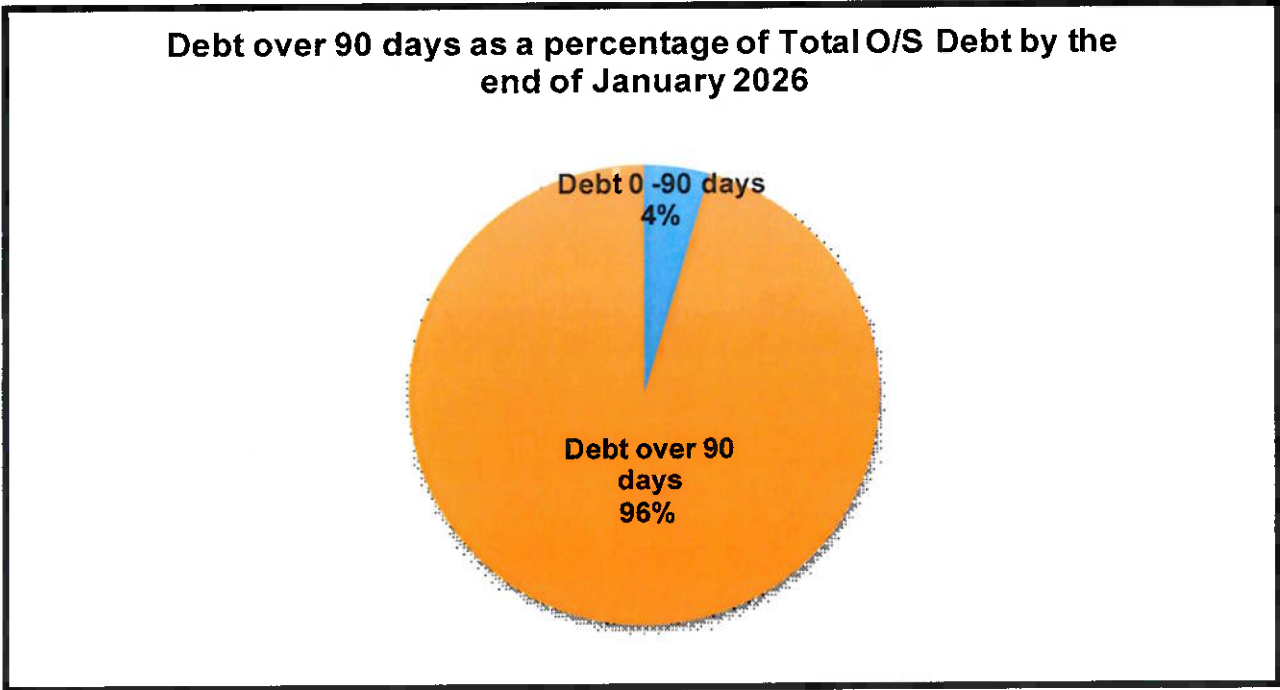




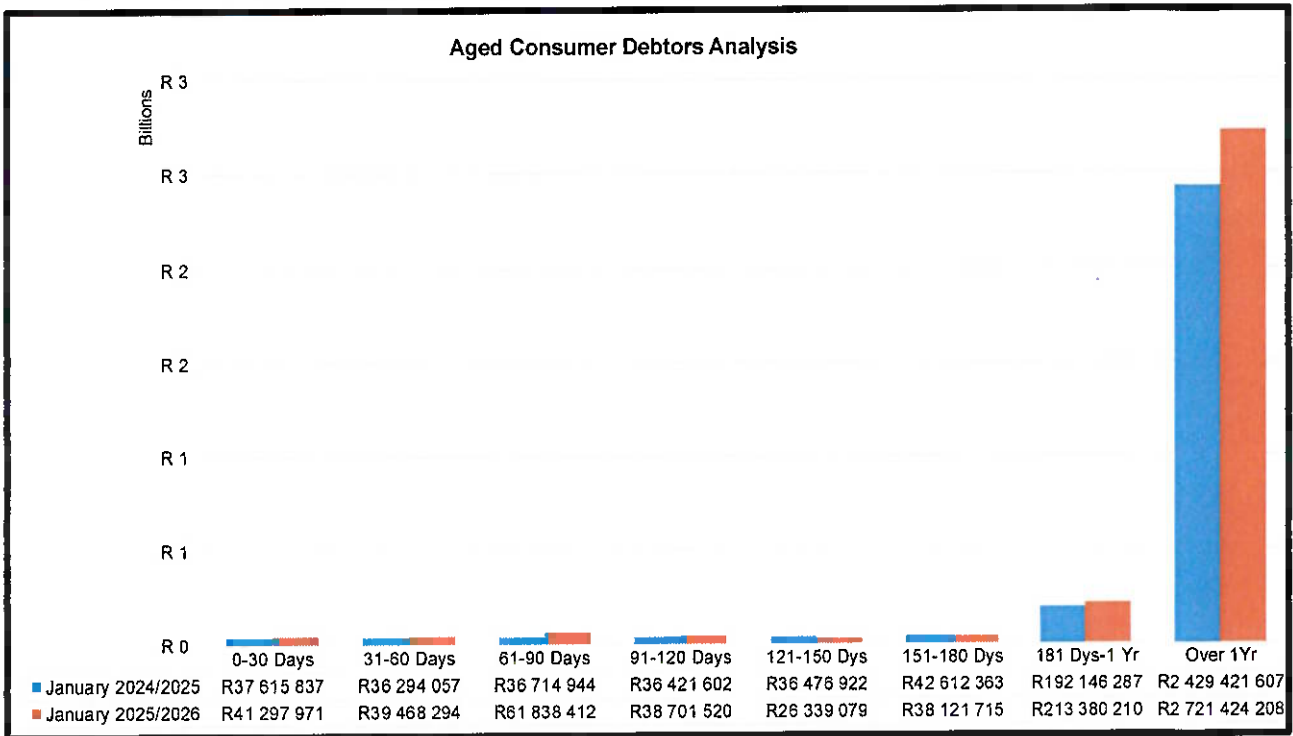
**MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026**

Local Municipality • Minkazipidda • eLundhe • Pkanki • Minkazipidda

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



**11.5 Chart 8: Aged Consumer Debtor Analysis**

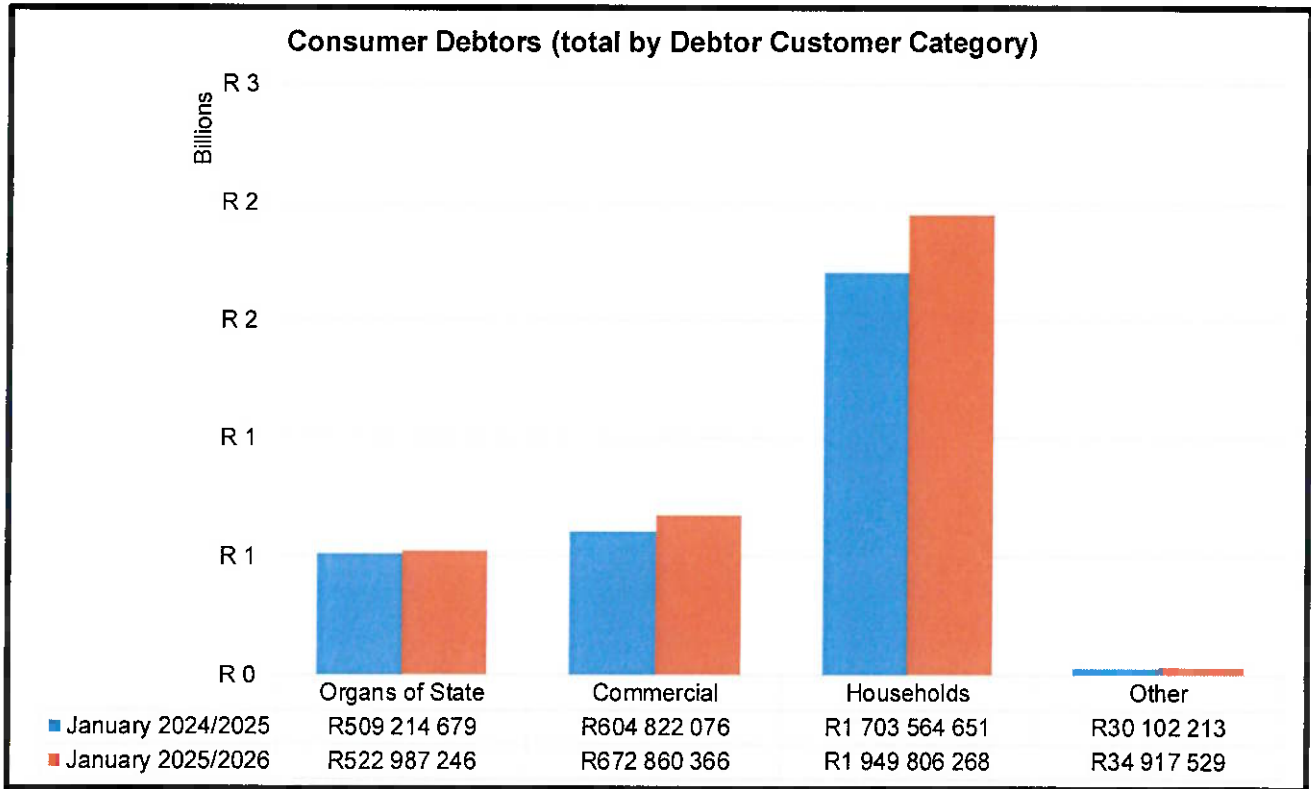




## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality • Amma-epheki w o eLehale • Poodike Ntshapane

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



**11.7 Table 9: Monthly collection rate**

The collection rate for January 2026 was 95% and the year to date was at 96%.

Description R'000	Jan-26			YearTD actual		
	Billing for December 2025 Table C4	Collection in January 2026 Table SC9	%	Billing Table C4 (June 2025- December 2025)	Collection Table C7/SC9 (July 2025- January 2026)	%
Property rates	9 608	5 728	60%	67 762	58 560	86%
Service charges - Electricity	33 096	38 235	116%	191 506	240 762	126%
Service charges - Water	7 735	8 088	105%	56 823	31 906	56%
Service charges - Waste Water Management	4 368	2 142	49%	30 951	10 429	34%
Service charges - Waste management	4 248	1 715	40%	30 670	21 787	71%
<b>Total</b>	<b>59 055</b>	<b>55 908</b>	<b>95%</b>	<b>377 712</b>	<b>363 445</b>	<b>96%</b>



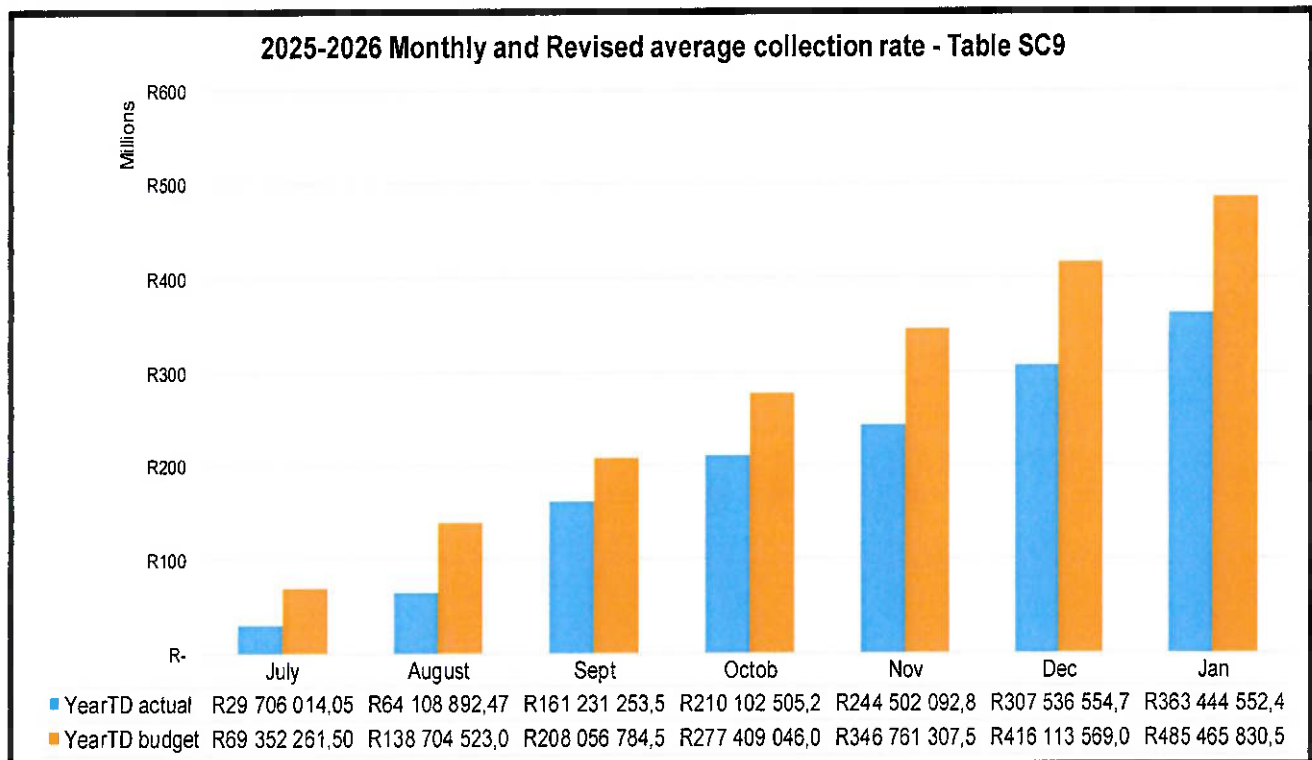
## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality • Mmasepala • eLembeke • Phokisi ke Municipality

**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 January 2026													
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	January Outcome	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	5 728	7 626	7 626	7 626	7 626	2 448
Service charges - Electricity revenue	589 970	3 064	25 344	61 853	37 829	18 783	55 655	38 235	49 164	49 164	49 164	49 164	152 551
Service charges - Water revenue	75 768	2 923	4 290	4 084	3 749	6 633	2 138	8 088	6 314	6 314	6 314	6 314	18 606
Service charges - Waste Water Management	37 424	571	710	1 327	1 179	3 450	1 050	2 142	3 119	3 119	3 119	3 119	14 520
Service charges - Waste Mangement	37 553	614	846	14 130	1 412	2 264	806	1 715	3 129	3 129	3 129	3 129	3 248
<b>Total</b>	<b>832 227</b>	<b>29 706</b>	<b>34 403</b>	<b>97 122</b>	<b>48 871</b>	<b>34 400</b>	<b>63 034</b>	<b>55 908</b>	<b>69 352</b>	<b>69 352</b>	<b>69 352</b>	<b>69 352</b>	<b>191 374</b>

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

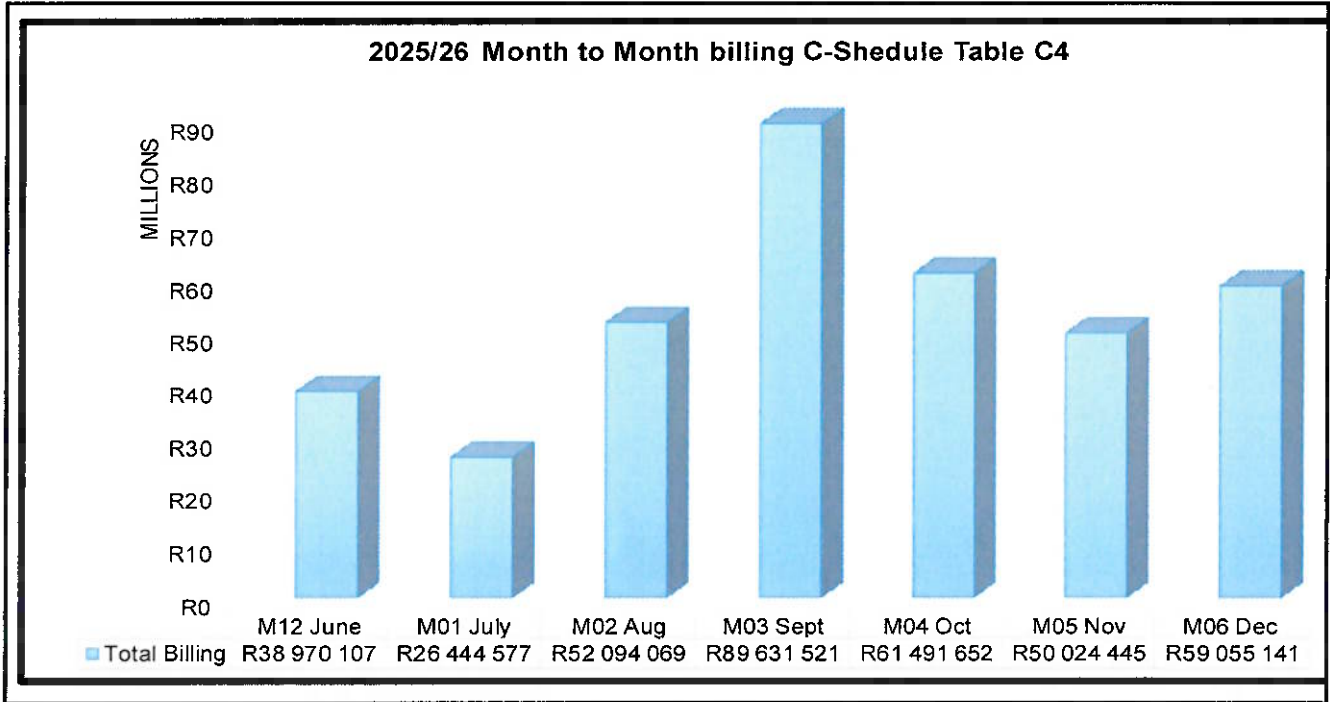




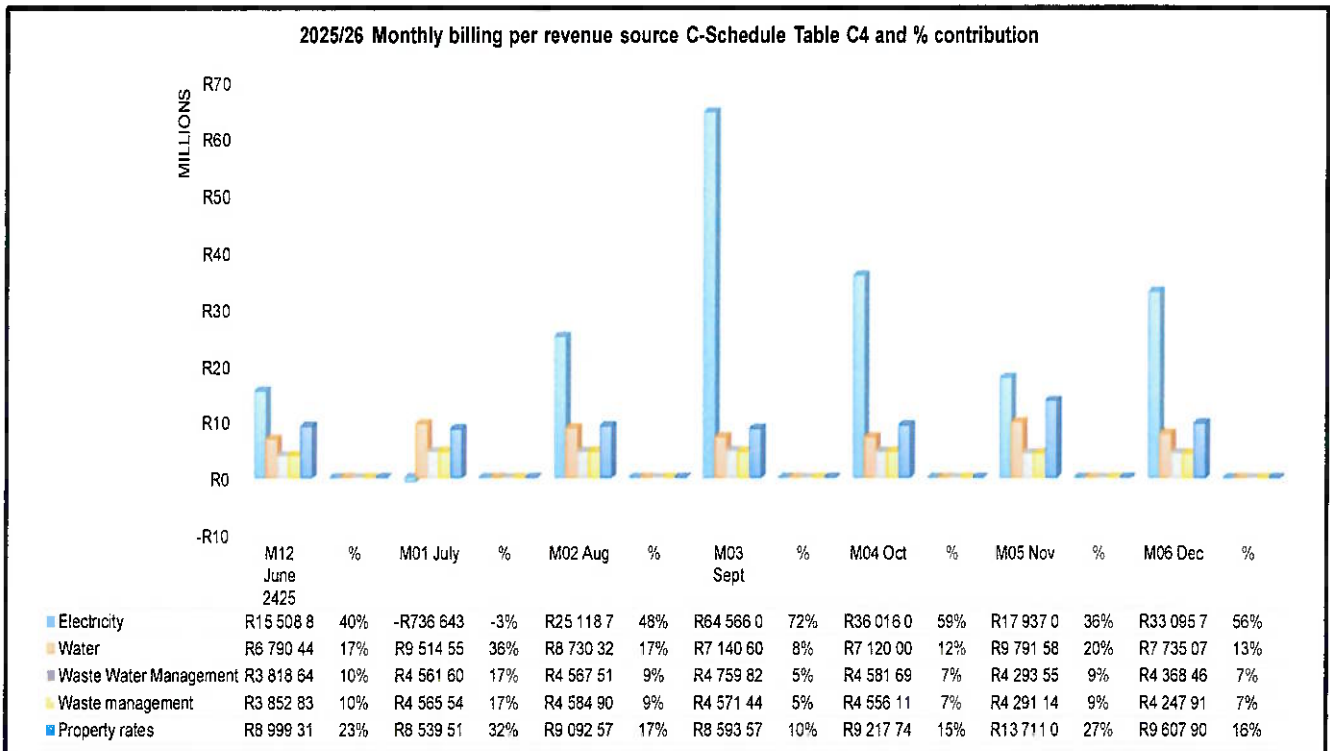
**MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026**

Local Municipality • Amptsoke • 2025/26 • Port Elizabeth Municipality

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



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

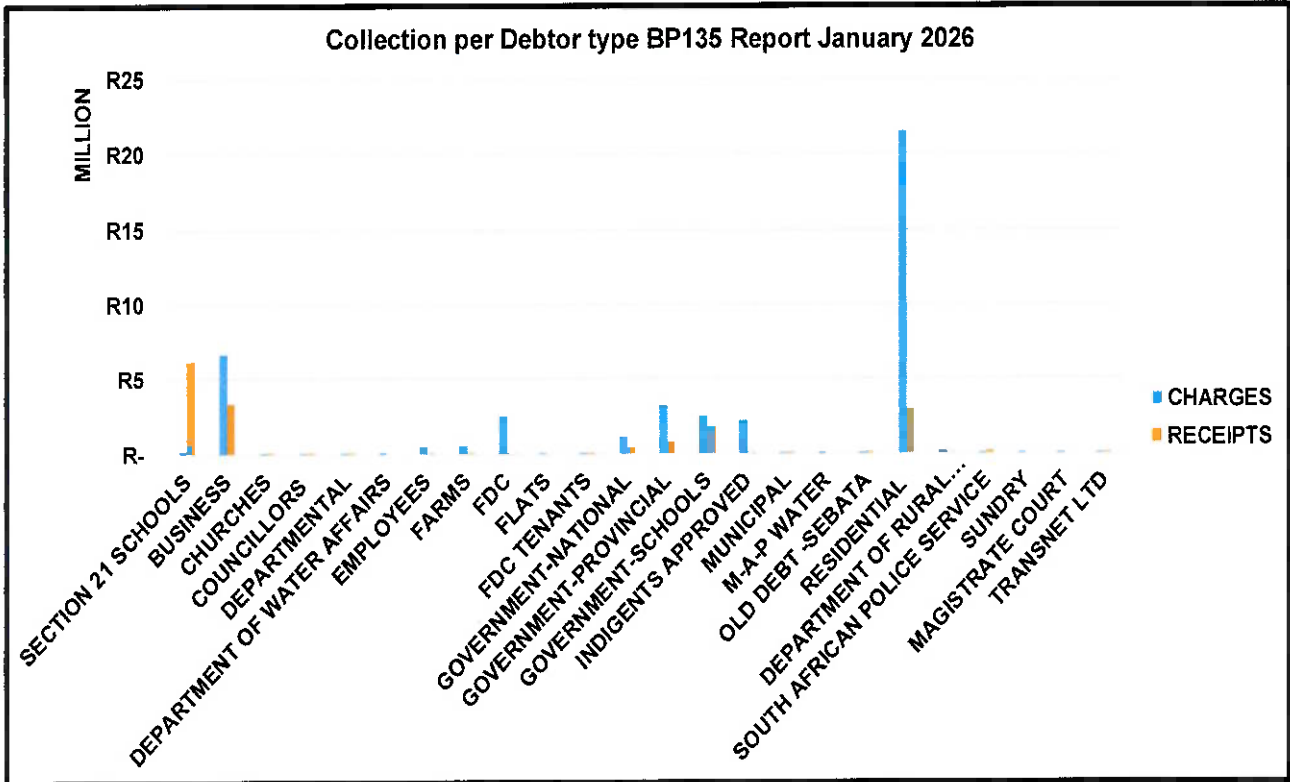




**MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026**

Local Municipality • Amma-mpika wa-ntshaba • Pixalike Municipality

**11.12 Chart 12: Billing receipts per Customer Group**





## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality • Amajolezi ka Wintombeni • Phosheke 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 R8.5 billion. This balance should be corrected to balance with the Eskom statement balance of R9.6 billion. The DWS total balance recorded on the on the financial system is R500.3 million. The DWS statements from October 2025 – January 2026 are still outstanding. The total creditors amounted to R10.5 billion by the end of January 2026.

#### 12.1 Table 11: Supporting Table SC4: Aged Creditors

FS194 Maluti-a-Phofung - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January 2026

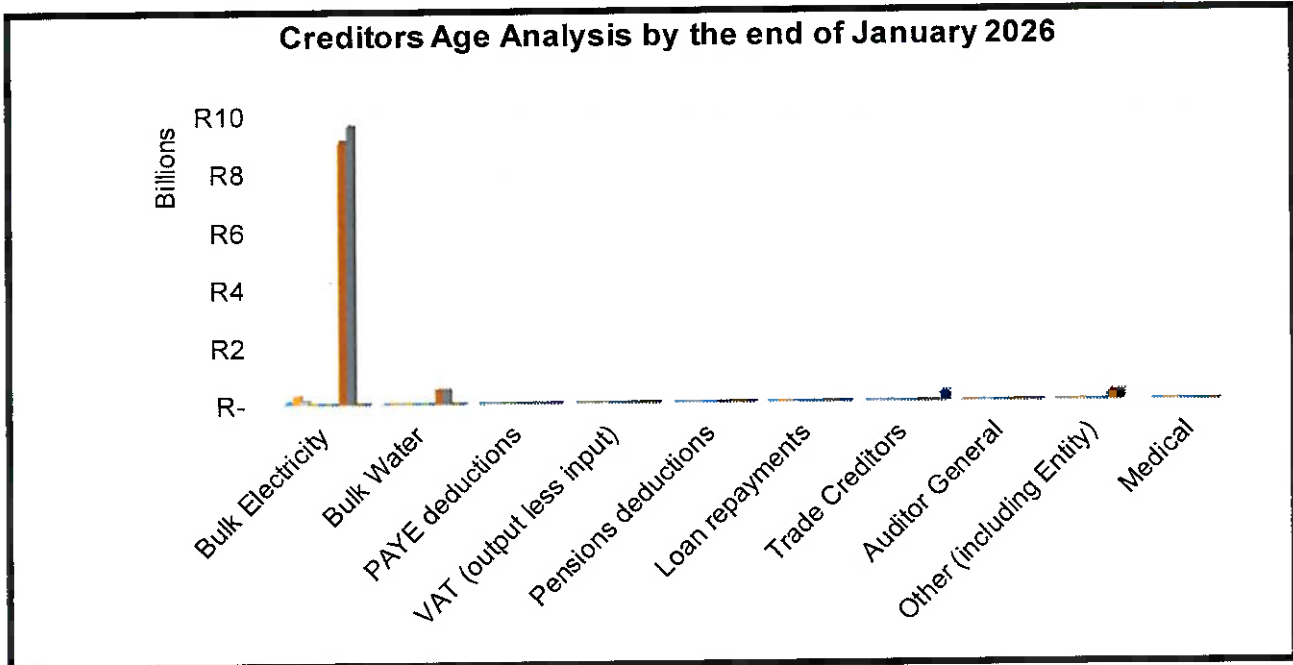
Description	NT Code	Budget Year 2025/26								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180	181 Days -	Over 1 Year	
<b>R thousands</b>										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	86 732	296 002	141 746	-	-	-	-	9 131 719	9 656 199
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	200	20 347	-	-	-	-	-	328 889	349 436
Medical aid deductions	0950	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>86 932</b>	<b>316 349</b>	<b>141 746</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9 960 987</b>	<b>10 506 014</b>



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality • Amnongweni • eThekweni • Phuthiwe Municipality

### 12.2 Chart 13: Aged Creditors Analysis



## 13 INVESTMENTS PORTFOLIO ANALYSIS

- The closing balances by the end of January 2026 amounted to R167.9 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 - M07 January 2026

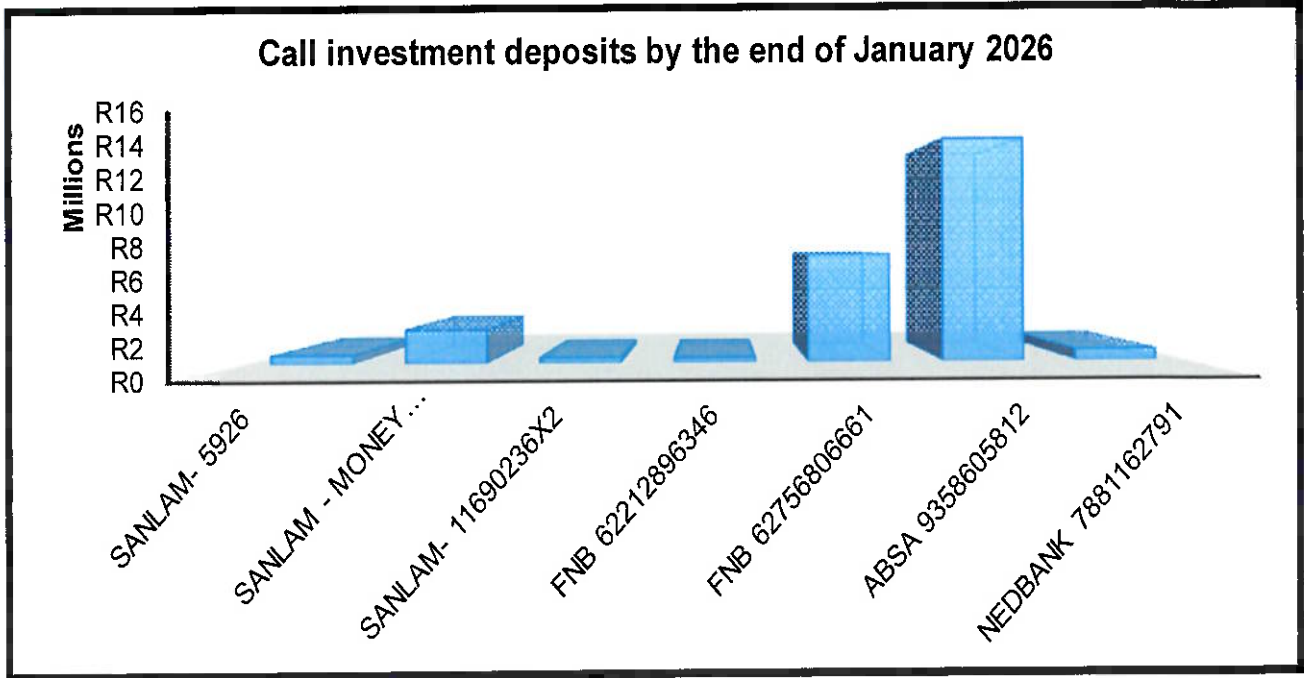
Investments by maturity Name of institution & investment ID R thousands	Period of Investment	Type of Investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
<b>Municipality</b>							
Sanlam- 5926	Yrs	Money market	557	-	-	-	557
Sanlam - Money Market-50189057	Yrs	Money market	2 300	-	-	-	2 300
Sanlam- 11690236x2	Yrs	Money market	346	-	-	-	346
FNB 62212896346	Months	Call account	282	1	(0)	20	303
FNB 62756806661	Months	Investment	7 313	40	-	-	7 353
ABSA 9358605812	Months	Investment	15 190	93	(92)	-	15 190
Nedbank 7881162791	Months	Investment	743	4	-	-	747
Standard Bank 480823938	Months	Investment	211 142	412	(70 412)	-	141 142
<b>TOTAL INVESTMENTS AND INTEREST</b>			<b>237 873</b>	<b>550</b>	<b>(70 504)</b>	<b>20</b>	<b>167 938</b>



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality • Mmasipho wa leFihlele • Posaaka Munisipali

13.2 Chart 14: Call investment deposits at month-end





## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality • Amaseziki wazi eLethle • Phokukhe 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 - M07 January										
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
<b>R thousands</b>										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		852,793	882,846	882,846	1,860	652,080	514,994	137,086	26.6%	882,846
Equitable Share		847,138	876,719	876,719	–	649,565	511,420	138,145	27.0%	876,719
Expanded Public Works Programme Integrated Grant		2,655	3,127	3,127	–	183	1,824	(1,641)	-90.0%	3,127
Local Government Financial Management Grant		3,000	3,000	3,000	1,860	2,332	1,750	582	33.2%	3,000
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Other transfers and grants [insert description]		–	–	–	–	–	–	–	–	–
<b>Provincial Government:</b>		–	–	–	–	–	–	–	–	–
Capacity Building and Other Grants		–	–	–	–	–	–	–	–	–
Other transfers and grants [insert description]		–	–	–	–	–	–	–	–	–
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
Parent Municipality		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
<b>Total Operating Transfers and Grants</b>	5	852,793	882,846	882,846	1,860	652,080	514,994	137,086	26.6%	882,846
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		245,065	291,250	291,250	–	166,316	169,896	(3,580)	-2.1%	291,250
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
Integrated National Electrification Programme Grant		–	39,958	39,958	–	25,973	23,309	2,664	11.4%	39,958
Municipal Infrastructure Grant		197,555	199,464	199,464	–	100,615	116,354	(15,739)	-13.5%	199,464
Neighbourhood Development Partnership Grant		–	100	100	–	–	58	(58)	-100.0%	100
Water Services Infrastructure Grant		47,510	51,728	51,728	–	39,728	30,175	9,553	31.7%	51,728
<b>Provincial Government:</b>		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
<b>Total Capital Transfers and Grants</b>	5	245,065	291,250	291,250	–	166,316	169,896	(3,580)	-2.1%	291,250
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	1,097,858	1,174,096	1,174,096	1,860	818,396	684,890	133,507	19.5%	1,174,096



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality: Amathole District: Phuthi Data: 2025/26

**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 - M07 January										
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
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		661 131	664 136	664 136	39 208	334 898	387 413	(52 515)	-13,6%	664 136
Equitable Share		647 149	653 176	653 176	39 150	332 121	381 020	(48 899)	-12,8%	653 176
Expanded Public Works Programme Integrated Grant		2 655	3 127	3 127	-	183	1 824	(1 641)	-90,0%	3 127
Local Government Financial Management Grant		2 969	3 000	3 000	58	2 561	1 750	811	46,3%	3 000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		8 358	4 833	4 833	-	33	2 819	(2 786)	-98,8%	4 833
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
Capacity Building and Other Grants		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		661 131	664 136	664 136	39 208	334 898	387 413	(52 515)	-13,6%	664 136
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	286 417	286 417	1 307	103 274	167 077	(63 803)	-38,2%	286 417
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant		-	39 958	39 958	-	14 456	23 309	(8 853)	-38,0%	39 958
Municipal Emergency Housing Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		-	194 631	194 631	1 307	67 713	113 535	(45 822)	-40,4%	194 631
Neighbourhood Development Partnership Grant		-	100	100	-	-	58	(58)	-100,0%	100
Water Services Infrastructure Grant		-	51 728	51 728	-	21 105	30 175	(9 070)	-30,1%	51 728
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
Infrastructure Grant		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		-	286 417	286 417	1 307	103 274	167 077	(63 803)	-38,2%	286 417
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		661 131	950 553	950 553	40 515	438 172	554 490	(116 318)	-21,0%	950 553



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality • Amoseng • 011 73 3614/36 • P.O. Box 10001 • Tlokoeng

### 14.3 Table 15: Summary of expenditure per grant

The total year to date by the end of January amounted to R121.7 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.

<b>Transfers and Grants Expenditure 2025/2026</b>				
Description R'000	Original Budget	January Actual	YearTD actual	%
<b>Expenditure: (VAT Inclusive)</b>				
<b>Operating Transfers and Grants</b>				
<b>National Government:</b>				
Expanded Public Works Programme Integrated Grant (vat excl)	3 127	–	183	6%
Local Government Financial Management Grant	3 000	58	2 752	92%
Municipal Infrastructure Grant (PMU)	4 833	–	37	1%
<b>Total Operating Transfers and Grants</b>	<b>10 960</b>	<b>58</b>	<b>2 972</b>	<b>27%</b>
<b>Capital Transfers and Grants</b>				
Integrated National Electrification Programme Grant	39 958	–	16 624	42%
Municipal Infrastructure Grant	194 631	1 503	77 870	40%
Neighbourhood Development Partnership Grant	100	–	–	0%
Water Services Infrastructure Grant	51 728	–	24 271	47%
<b>Total Capital Transfers and Grants</b>	<b>286 417</b>	<b>1 503</b>	<b>118 765</b>	<b>41%</b>
<b>Total Expenditure of Transfers and Grants</b>	<b>297 377</b>	<b>1 561</b>	<b>121 737</b>	<b>41%</b>



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality • Inkqubo yokuqinisekisa • Phakathi kweMzantsi

### 15 COUNCILLORS AND BOARD MEMBER ALLOWANCES AND EMPLOYEE BENEFITS

The total employee costs for the Parent municipality including councillors amounted to R51.7 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 - M07 January

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
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		29 415	29 095	29 095	115	4 755	16 972	(12 218)	-72%	29 095
Pension and UIF Contributions		134	146	146	12	93	85	8	9%	146
Medical Aid Contributions		35	62	62	3	26	36	(10)	-28%	62
Cellphone Allowance		3 545	3 781	3 781	274	1 912	2 206	(294)	-13%	3 781
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		4 023	3 444	3 444	2 233	11 904	2 009	9 895	492%	3 444
<b>Sub Total - Councillors</b>		<b>37 151</b>	<b>36 529</b>	<b>36 529</b>	<b>2 637</b>	<b>18 690</b>	<b>21 309</b>	<b>(2 619)</b>	<b>-12%</b>	<b>36 529</b>
% increase	4		-1,7%	-1,7%						-1,7%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		7 489	10 320	10 320	240	3 019	6 020	(3 001)	-50%	10 320
Pension and UIF Contributions		202	272	272	1	22	159	(136)	-86%	272
Medical Aid Contributions		48	63	63	-	5	37	(32)	-88%	63
Motor Vehicle Allowance		1 196	1 608	1 608	57	611	938	(327)	-35%	1 608
Cellphone Allowance		87	125	125	5	32	73	(41)	-56%	125
Acting and post related allowance		-	-	-	370	370	-	370	#DIV/0!	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>9 021</b>	<b>12 389</b>	<b>12 389</b>	<b>672</b>	<b>4 059</b>	<b>7 227</b>	<b>(3 168)</b>	<b>-44%</b>	<b>12 389</b>
% increase	4		37,3%	37,3%						37,3%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		326 387	347 848	347 848	27 551	198 712	202 911	(4 199)	-2%	347 848
Pension and UIF Contributions		57 510	60 956	60 956	4 995	35 182	35 558	(376)	-1%	60 956
Medical Aid Contributions		28 729	30 557	30 557	2 576	16 542	17 825	(1 283)	-7%	30 557
Overtime		46 603	45 329	45 329	8 294	44 160	26 442	17 718	67%	45 329
Performance Bonus		25 410	26 964	26 964	1 305	18 469	15 729	2 741	17%	26 964
Motor Vehicle Allowance		13 104	14 372	14 372	1 314	8 306	8 384	(78)	-1%	14 372
Cellphone Allowance		1 039	1 140	1 140	113	832	665	167	25%	1 140
Housing Allowances		1 676	1 826	1 826	186	1 209	1 065	144	14%	1 826
Other benefits and allowances		1 358	1 720	1 720	256	1 838	1 003	834	83%	1 720
Payments in lieu of leave		6 144	404	404	195	2 167	236	1 931	819%	404
Long service awards		5 551	-	-	1 149	3 507	-	3 507	#DIV/0!	-
Post-retirement benefit obligations	2	(304)	1 120	1 120	(8)	50	653	(603)	-92%	1 120
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		1 422	1 651	1 651	533	2 339	963	1 376	143%	1 651
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>514 629</b>	<b>533 887</b>	<b>533 887</b>	<b>48 458</b>	<b>333 313</b>	<b>311 434</b>	<b>21 878</b>	<b>7%</b>	<b>533 887</b>
% increase	4		3,7%	3,7%						3,7%
<b>Total Parent Municipality</b>		<b>560 801</b>	<b>582 806</b>	<b>582 806</b>	<b>51 767</b>	<b>356 061</b>	<b>339 970</b>	<b>16 091</b>	<b>5%</b>	<b>582 806</b>



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality • Amoset 24 • Tloelhe • Poosike Municipal

- The total employee costs for the Entity amounted to R13.8 million.

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

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
Basic Salaries and Wages		-	4 579	4 579	-	-	2 671	(2 671)	-100%	4 579
Pension and UIF Contributions		-	938	938	-	-	547	(547)	-100%	938
Medical Aid Contributions		-	301	301	-	-	175	(175)	-100%	301
Motor Vehicle Allowance		-	763	763	-	-	445	(445)	-100%	763
Housing Allowances		-	251	251	-	-	147	(147)	-100%	251
Other benefits and allowances		2	382	382	0	1	223	(221)	-99%	382
Acting and post related allowance		-	248	248	-	-	144	(144)	-100%	248
<b>Sub Total - Senior Managers of Entities</b>		2	7 462	7 462	0	1	4 353	(4 351)	-100%	7 462
<b>% increase</b>	4		329358,5%	329358,5%						329358,5%
<b>Other Staff of Entities</b>										
Basic Salaries and Wages		74 320	86 090	86 090	6 055	44 630	50 219	(5 590)	-11%	86 090
Pension and UIF Contributions		8 595	14 604	14 604	701	5 076	8 519	(3 443)	-40%	14 604
Medical Aid Contributions		9 246	9 683	9 683	849	5 729	5 649	80	1%	9 683
Overtime		23 851	10 207	10 207	2 468	14 774	5 954	8 820	148%	10 207
Performance Bonus		5 633	11 897	11 897	69	2 863	6 940	(4 077)	-59%	11 897
Motor Vehicle Allowance		14 375	14 637	14 637	1 177	8 605	8 538	67	1%	14 637
Housing Allowances		2 177	3 858	3 858	179	1 277	2 250	(974)	-43%	3 858
Other benefits and allowances		12 886	10 853	10 853	1 099	8 031	6 331	1 700	27%	10 853
Payments in lieu of leave		274	-	-	28	720	-	720	#DIV/0!	-
Long service awards		66	1 230	1 230	-	-	717	(717)	-100%	1 230
Post-retirement benefit obligations		-	500	500	-	-	291	(291)	-100%	500
Acting and post related allowance		9 166	5 258	5 258	1 205	7 820	3 067	4 753	155%	5 258
<b>Sub Total - Other Staff of Entities</b>		160 590	168 816	168 816	13 828	99 525	98 476	1 049	1%	168 816
<b>% increase</b>	4		5,1%	5,1%						5,1%
<b>Total Municipal Entities</b>		160 592	176 278	176 278	13 829	99 526	102 829	(3 303)	-3%	176 278
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		721 393	759 084	759 084	65 596	455 587	442 799	12 788	3%	759 084
<b>% increase</b>	4		5,2%	5,2%						5,2%
<b>TOTAL MANAGERS AND STAFF</b>		684 242	722 554	722 554	62 959	436 897	421 490	15 407	4%	722 554



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

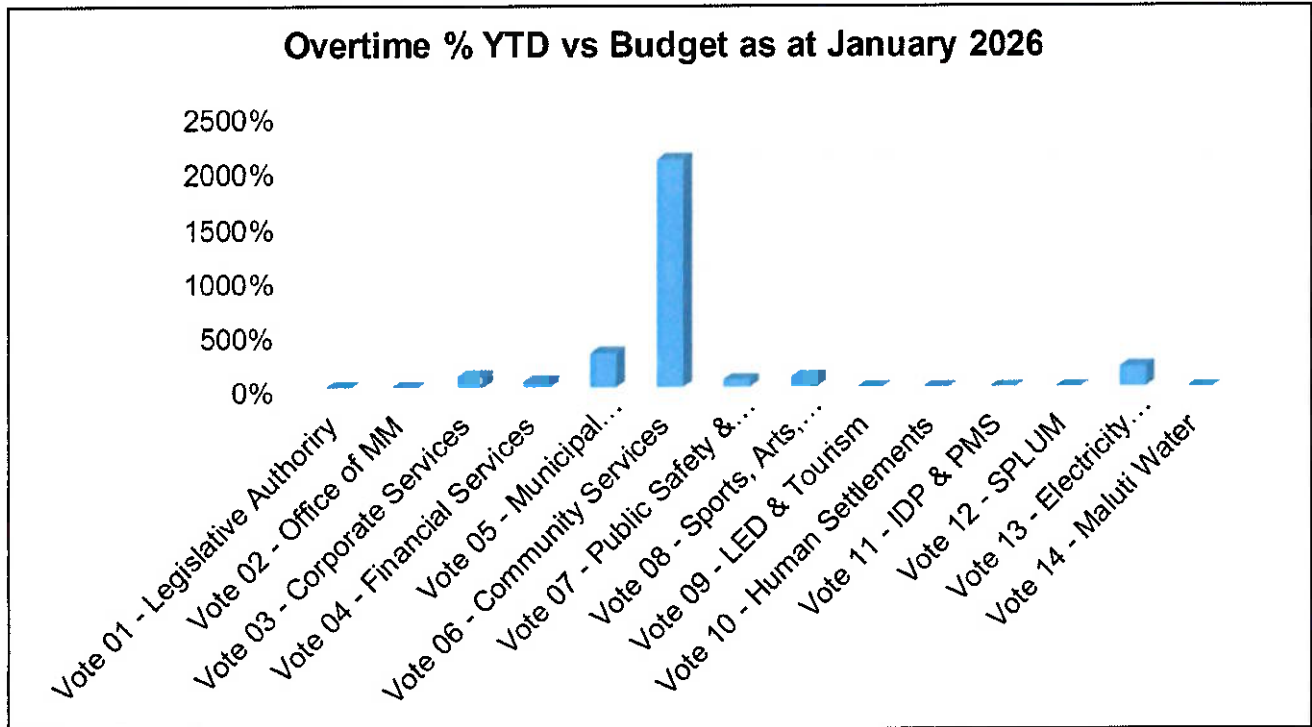
Local Municipality • Ammanzi sika • iLembe • Ploolike Mntsi • Tsi

### 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	Jan-26	% Monthly vs Budget	Year to date	% YTD vs Budget
Vote 01 - Legislative Authority	-	27	0%	52	0%
Vote 02 - Office of MM	-	-	0%	-	0%
Vote 03 - Corporate Services	189	43	23%	215	114%
Vote 04 - Financial Services	600	138	23%	355	59%
Vote 05 - Municipal Infrastructure	2 402	2 240	93%	7 793	324%
Vote 06 - Community Services	15	95	638%	311	2076%
Vote 07 - Public Safety & Transport	1 000	173	17%	789	79%
Vote 08 - Sports, Arts, Parks, Culture	530	213	40%	543	102%
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	-	0%	38	0%
Vote 13 - Electricity Department	6 376	2 061	32%	12 453	195%
Vote 14 - Maluti Water	-	1 394	0%	7 297	0%
<b>Total</b>	<b>11 362</b>	<b>6 385</b>	<b>56%</b>	<b>29 963</b>	<b>264%</b>

### 15.3 Chart 14.1: Overtime Actual vs Budget

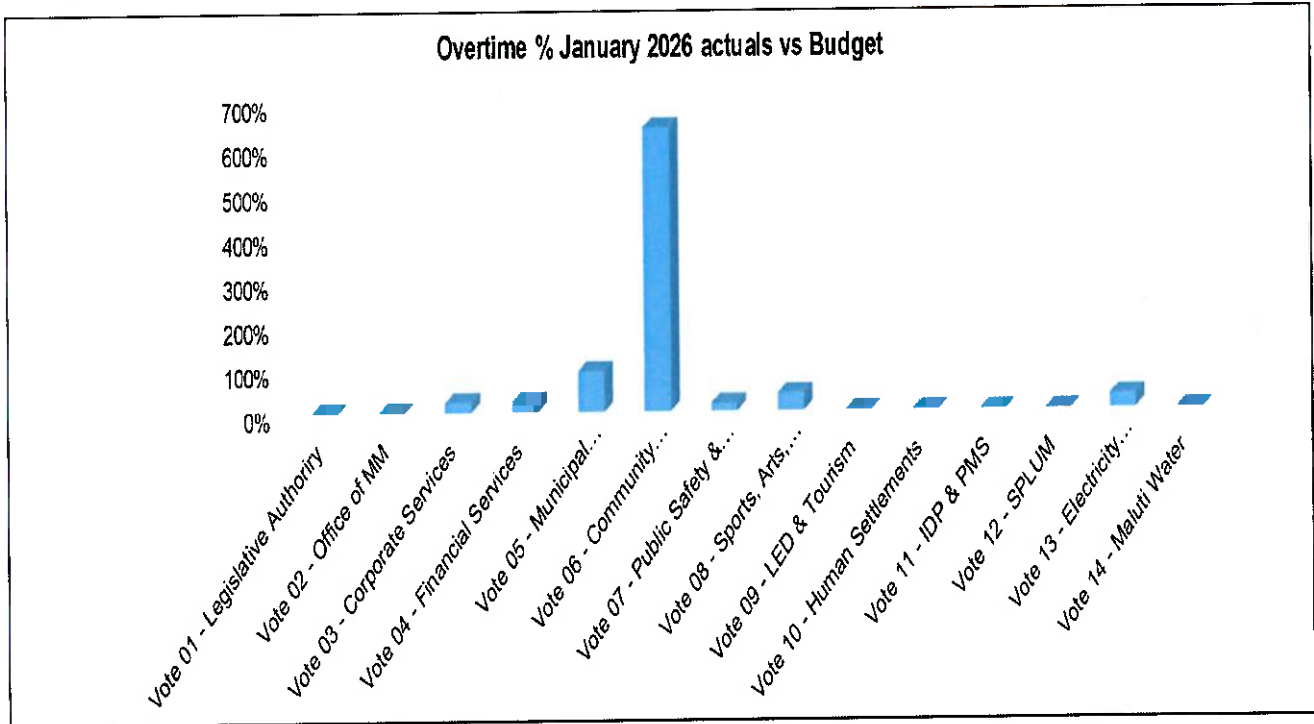




## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality • Amata ephakwalelelan • Pasifika Municipality

### 15.4 Chart 14.2: Monthly and Annual Overtime Comparison





## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality • Mincas 30 x 31610000 • Phobakhe Mntshali

### 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) - M07 January**

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
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 01 - Legislative Authority		-	-	-	-	-	-	-		-
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-		-
Vote 03 - Corporate Services		282	1 560	1 560	-	302	910	(608)	-66,8%	1 560
Vote 04 - Financial Services		1 224 651	1 303 719	1 303 719	36 907	880 590	760 503	120 088	15,8%	1 303 719
Vote 05 - Municipal Infrastructure		492 748	527 411	527 411	33 943	202 580	307 656	(105 076)	-34,2%	527 411
Vote 06 - Community Services		12 632	4 792	4 792	115	2 356	2 795	(439)	-15,7%	4 792
Vote 07 - Public Safety & Transport		383	462	462	150	637	269	368	136,6%	462
Vote 08 - Sports, Arts, Parks, Culture		13 086	16 362	16 362	36	1 697	9 545	(7 847)	-82,2%	16 362
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		16	5 863	5 863	48	406	3 420	(3 014)	-88,1%	5 863
Vote 10 - Hunan Settlements		1 321	12 708	12 708	371	1 269	7 413	(6 145)	-82,9%	12 708
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-		-
Vote 12 - Spatial Development, Planning & Traditional Affairs		962	2 394	2 394	30	454	1 396	(943)	-67,5%	2 394
Vote 13 - Electricity Department		753 236	823 845	823 845	39 051	230 230	480 576	(250 347)	-52,1%	823 845
Vote 14 - Maluti Water		-	-	-	-	-	-	-		-
Vote 15 - Other		-	-	-	-	-	-	-		-
<b>Total Revenue by Vote</b>	2	<b>2 499 318</b>	<b>2 699 115</b>	<b>2 699 115</b>	<b>110 651</b>	<b>1 320 522</b>	<b>1 574 484</b>	<b>(253 962)</b>	<b>-16,1%</b>	<b>2 699 115</b>
<b>Expenditure by Vote</b>	1									
Vote 01 - Legislative Authority		65 709	67 317	67 317	4 460	32 162	39 268	(7 106)	-18,1%	67 317
Vote 02 - Office Of The Municipal Manager		22 154	24 646	24 646	1 669	13 701	14 377	(676)	-4,7%	24 646
Vote 03 - Corporate Services		94 969	129 100	129 100	6 923	52 877	75 309	(22 432)	-29,8%	129 100
Vote 04 - Financial Services		377 205	354 893	354 893	11 822	143 474	207 021	(63 547)	-30,7%	354 893
Vote 05 - Municipal Infrastructure		573 335	276 817	276 817	11 241	93 205	161 477	(68 272)	-42,3%	276 817
Vote 06 - Community Services		12 165	23 603	23 603	1 788	11 199	13 768	(2 569)	-18,7%	23 603
Vote 07 - Public Safety & Transport		187 602	184 056	184 056	15 296	118 753	107 366	11 388	10,6%	184 056
Vote 08 - Sports, Arts, Parks, Culture		109 399	54 437	54 437	4 382	28 623	31 755	(3 132)	-9,9%	54 437
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		11 704	16 591	16 591	1 004	9 050	9 678	(629)	-6,5%	16 591
Vote 10 - Hunan Settlements		18 829	44 933	44 933	1 871	5 575	26 211	(20 636)	-78,7%	44 933
Vote 11 - Idp, Pms Department		3 664	4 078	4 078	225	2 328	2 379	(50)	-2,1%	4 078
Vote 12 - Spatial Development, Planning & Traditional Affairs		11 261	22 791	22 791	1 811	8 041	13 294	(5 254)	-39,5%	22 791
Vote 13 - Electricity Department		1 196 521	1 257 084	1 257 084	82 396	850 921	733 299	117 622	16,0%	1 257 084
Vote 14 - Maluti Water		119 704	178 023	178 023	10 991	74 969	103 847	(28 878)	-27,8%	178 023
Vote 15 - Other		-	-	-	-	-	-	-		-
<b>Total Expenditure by Vote</b>	2	<b>2 804 223</b>	<b>2 638 370</b>	<b>2 638 370</b>	<b>155 878</b>	<b>1 444 878</b>	<b>1 539 049</b>	<b>(94 171)</b>	<b>-6,1%</b>	<b>2 638 370</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(304 904)</b>	<b>60 745</b>	<b>60 745</b>	<b>(45 227)</b>	<b>(124 357)</b>	<b>35 435</b>	<b>(159 791)</b>	<b>-450,9%</b>	<b>60 745</b>



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality • Mankweng • Mankweng • Ficksburg • Mankweng

### 17 CAPITAL PROGRAMME PERFORMANCE

#### 17.1 Table 18: Detailed capital expenditure report

The year to date capital expenditure from conditional grants amounted to R103.2 million (VAT excl).

<b>CAPITAL EXPENDITURE FUNDED BY NATIONAL GRANTS 2025/2026</b>						
Description (Functional classification) R'000	Source of funding	Original Budget	January Actual	YTD Actual	%	Balance
<b>ROADS PROJECTS</b>		<b>51 354</b>	<b>–</b>	<b>11 380</b>	<b>22%</b>	<b>39 974</b>
Makwane Paved Roads Phase 1	MIG	17 390	–	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
<b>WATER PROJECTS</b>		<b>41 790</b>	<b>–</b>	<b>13 120</b>	<b>31%</b>	<b>28 670</b>
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	44%	5 083
<b>SEWERAGE PROJECTS</b>		<b>84 915</b>	<b>626</b>	<b>32 154</b>	<b>38%</b>	<b>45 642</b>
Namahadi: Construction Sewer Network	MIG	8 315	–	1 197	14%	7 118
Sewer Pump Station - MIG R&M	MIG	9 000	–	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	626	10 864	44%	14 061
<b>WASTE WATER PROJECTS</b>		<b>51 728</b>	<b>–</b>	<b>21 105</b>	<b>41%</b>	<b>285</b>
Water Distribution Network P1	WSIG	34 544	–	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
<b>COMMUNITY FACILITY PROJECTS</b>		<b>3 361</b>	<b>–</b>	<b>1 760</b>	<b>52%</b>	<b>1 601</b>
Phuthaditjhaba: Upgrading Of Town Hall	MIG	3 361	–	1 760	52%	1 601
<b>SPORTS AND RECREATIONAL FACILITIES</b>		<b>13 212</b>	<b>681</b>	<b>9 299</b>	<b>70%</b>	<b>3 913</b>
New swimmingpool platberg staduim	MIG	7 474	290	5 967	80%	1 507
Refurb charles mopedi staduim ph 2	MIG	5 738	391	3 332	58%	2 406
<b>ELECTRICITY PROJECTS</b>		<b>39 958</b>	<b>–</b>	<b>14 456</b>	<b>36%</b>	<b>25 502</b>
Integrated National Electrification Programme	INEPG	39 958	–	14 456	36%	25 502
<b>OTHER</b>		<b>100</b>	<b>–</b>	<b>–</b>	<b>0%</b>	<b>100</b>
Neighbourhood Development Partnership Grant	NDPG	100	–	–	0%	100
<b>TOTAL ASSETS FUNDED BY NATIONAL GRANTS</b>		<b>286 417</b>	<b>1 307</b>	<b>103 274</b>	<b>36%</b>	<b>145 688</b>



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality • Ntshobesha wa Maseru • Plaatske Munisipaliteit

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.

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)
		<b>15 036</b>	<b>34 253</b>	<b>(19 218)</b>

The year to date total capital assets from own funds by the end of January 2026 amounted to R5.7 million.

CAPITAL BUDGET FROM OWN SOURCE 2025/2026					
Description R'000	Original Budget	January actual	YearTD outcome	%	Balance
<b>PARENT MUNICIPALITY</b>					
Clocking Systems (Machinery)	500	-	-	0%	500
Machinery & Equipment	500	-	30	6%	470
Computer & Equipment	2 000	-	221	11%	1 779
Furniture & Fittings	1 000	-	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	528	528	18%	2 472
Install Cctv Street Cameras (Equipment)	1 000	-	-	0%	1 000
Equipment: Land Surveyor & Plotter	4 500	-	-	0%	4 500
Transformers	5 000	-	4 333	87%	667
<b>TOTAL CAPITAL EXPENDITURE FUNDED FROM OWN SOURCE</b>	<b>30 264</b>	<b>528</b>	<b>5 797</b>	<b>19%</b>	<b>24 467</b>



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality • Inkosepele w/2 eLembe • Phokiso Municipality

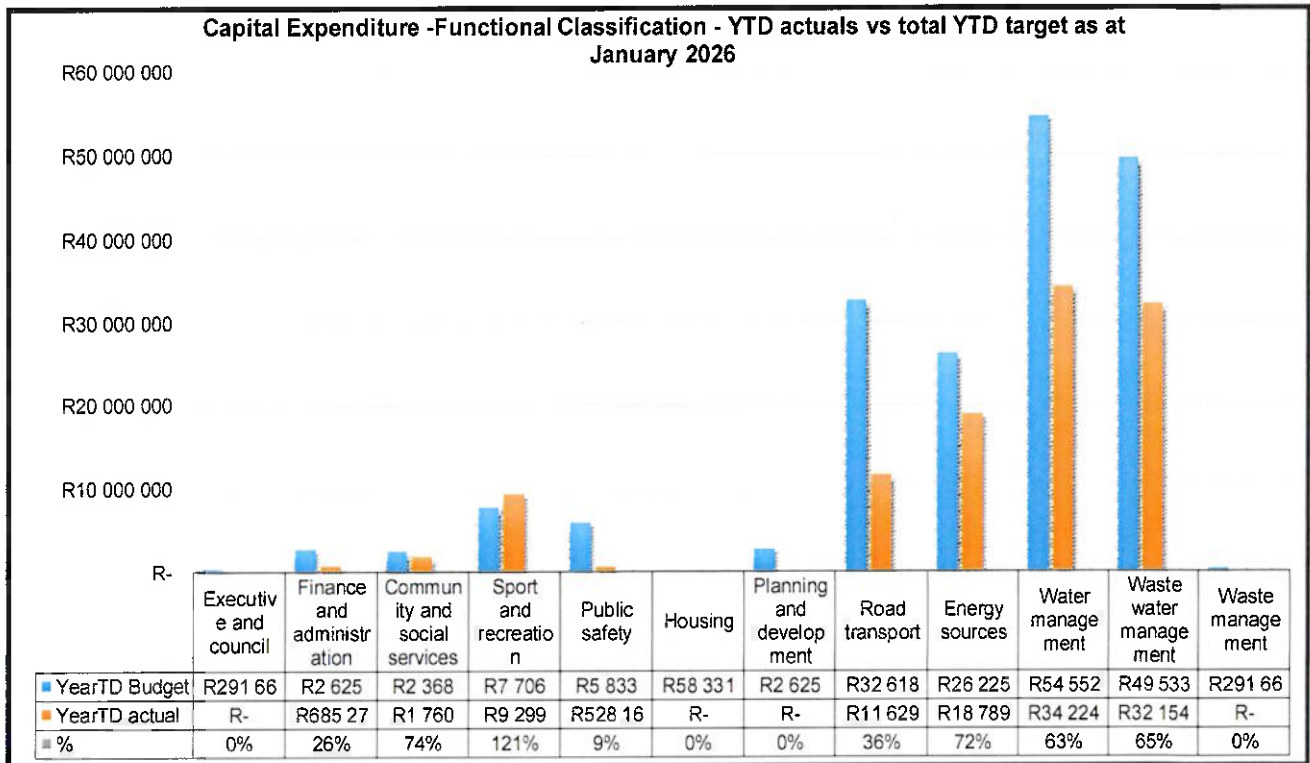
### 17.2 Chart 15: Capital Expenditure Monthly Trend: actual vs target

FS194 Maluti-a-Phofung - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M07 January

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
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
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	1 835	1 835	184 731	182 895	99,0%	1%
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%	-
<b>Total Capital expenditure</b>	<b>218 624</b>	<b>316 681</b>	<b>316 681</b>	<b>109 071</b>					

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

**Capital Expenditure -Functional Classification - YTD actuals vs total YTD target as at January 2026**





## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality • Mmaseko oa rona • Local Municipality • Mmaseko oa rona

### 18 OTHER SUPPORTING DOCUMENTS

FS194 Maluti-a-Phofung - Supporting Table SC13d Consolidated Monthly Budget Statement - depreciation by asset class - M07 January

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
<b>R thousands</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		54 381	68 232	68 232	-	-	39 802	39 802	100,0%	68 232
Roads Infrastructure		18 275	23 122	23 122	-	-	13 488	13 488	100,0%	23 122
Roads		18 275	23 122	23 122	-	-	13 488	13 488	100,0%	23 122
Electrical Infrastructure		8 489	19 286	19 286	-	-	11 250	11 250	100,0%	19 286
MV Substations		8 489	-	-	-	-	-	-	-	-
LV Networks		-	19 286	19 286	-	-	11 250	11 250	100,0%	19 286
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		14 612	5 300	5 300	-	-	3 092	3 092	100,0%	5 300
Boreholes		-	5 300	5 300	-	-	3 092	3 092	100,0%	5 300
Bulk Mains		14 612	-	-	-	-	-	-	-	-
Sanitation Infrastructure		13 005	-	-	-	-	-	-	-	-
Reticulation		13 005	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	20 524	20 524	-	-	11 972	11 972	100,0%	20 524
Waste Separation Facilities		-	20 524	20 524	-	-	11 972	11 972	100,0%	20 524
<b>Community Assets</b>		9 923	823	823	-	-	480	480	100,0%	823
Community Facilities		9 923	823	823	-	-	480	480	100,0%	823
Halls		9 923	823	823	-	-	480	480	100,0%	823
<b>Computer Equipment</b>		147	1 424	1 424	-	-	830	830	100,0%	1 424
Computer Equipment		147	1 424	1 424	-	-	830	830	100,0%	1 424
<b>Furniture and Office Equipment</b>		215	250	250	-	-	146	146	100,0%	250
Furniture and Office Equipment		215	250	250	-	-	146	146	100,0%	250
<b>Machinery and Equipment</b>		1 609	353	353	-	-	206	206	100,0%	353
Machinery and Equipment		1 609	353	353	-	-	206	206	100,0%	353
<b>Transport Assets</b>		5 508	4 848	4 848	-	-	2 828	2 828	100,0%	4 848
Transport Assets		5 508	4 848	4 848	-	-	2 828	2 828	100,0%	4 848
<b>Total Depreciation</b>	1	71 783	75 930	75 930	-	-	44 293	44 293	100,0%	75 930



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Eng: Municipality • Afrikaans: Plaaslike Munisipaliteit • Ploshko Munisipaliteit

### 19 CONCLUSION

#### **MFMA Circular 124: Condition 6.9 reporting progress:**

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 JANUARY 2026

Local Municipality • Amadlozi ka-1 • eMantla • 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) - M07 January

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
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 01 - Legislative Authority	1	-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		282	1 560	1 560	-	302	910	(608)	-66,8%	1 560
Vote 04 - Financial Services		1 224 651	1 303 719	1 303 719	36 907	880 590	760 503	120 088	15,8%	1 303 719
Vote 05 - Municipal Infrastructure		492 748	527 411	527 411	33 943	202 580	307 656	(105 076)	-34,2%	527 411
Vote 06 - Community Services		12 632	4 792	4 792	115	2 356	2 795	(439)	-15,7%	4 792
Vote 07 - Public Safety & Transport		383	462	462	150	637	269	368	136,6%	462
Vote 08 - Sports, Arts, Parks, Culture		13 086	16 362	16 362	36	1 697	9 545	(7 847)	-82,2%	16 362
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		16	5 863	5 863	48	406	3 420	(3 014)	-88,1%	5 863
Vote 10 - Human Settlements		1 321	12 708	12 708	371	1 269	7 413	(6 145)	-82,9%	12 708
Vote 11 - Icp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		962	2 394	2 394	30	454	1 396	(943)	-67,5%	2 394
Vote 13 - Electricity Department		753 236	823 845	823 845	39 051	230 230	480 576	(250 347)	-52,1%	823 845
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>2 499 318</b>	<b>2 599 115</b>	<b>2 699 115</b>	<b>110 651</b>	<b>1 320 522</b>	<b>1 574 484</b>	<b>(253 962)</b>	<b>-16,1%</b>	<b>2 699 115</b>
<b>Expenditure by Vote</b>										
Vote 01 - Legislative Authority	1	65 709	67 317	67 317	4 460	32 162	39 268	(7 106)	-18,1%	67 317
Vote 02 - Office Of The Municipal Manager		22 154	24 646	24 646	1 669	13 701	14 377	(676)	-4,7%	24 646
Vote 03 - Corporate Services		94 969	129 100	129 100	6 923	52 877	75 309	(22 432)	-29,8%	129 100
Vote 04 - Financial Services		377 205	354 893	354 893	11 822	143 474	207 021	(63 547)	-30,7%	354 893
Vote 05 - Municipal Infrastructure		573 335	276 817	276 817	11 241	93 205	161 477	(68 272)	-42,3%	276 817
Vote 06 - Community Services		12 165	23 603	23 603	1 788	11 199	13 768	(2 569)	-18,7%	23 603
Vote 07 - Public Safety & Transport		187 602	184 056	184 056	15 296	118 753	107 366	11 388	10,6%	184 056
Vote 08 - Sports, Arts, Parks, Culture		109 399	54 437	54 437	4 382	28 623	31 755	(3 132)	-9,9%	54 437
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		11 704	16 591	16 591	1 004	9 050	9 678	(629)	-6,5%	16 591
Vote 10 - Human Settlements		18 829	44 933	44 933	1 871	5 575	26 211	(20 636)	-78,7%	44 933
Vote 11 - Icp, Pms Department		3 664	4 078	4 078	225	2 328	2 379	(50)	-2,1%	4 078
Vote 12 - Spatial Development, Planning & Traditional Affairs		11 261	22 791	22 791	1 811	8 041	13 294	(5 254)	-39,5%	22 791
Vote 13 - Electricity Department		1 196 521	1 257 084	1 257 084	82 396	850 921	733 299	117 622	16,0%	1 257 084
Vote 14 - Maluti Water		119 704	178 023	178 023	10 991	74 969	103 847	(28 878)	-27,8%	178 023
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>2 804 223</b>	<b>2 638 370</b>	<b>2 638 370</b>	<b>155 878</b>	<b>1 444 878</b>	<b>1 539 049</b>	<b>(94 171)</b>	<b>-6,1%</b>	<b>2 638 370</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>(304 904)</b>	<b>60 745</b>	<b>60 745</b>	<b>(45 227)</b>	<b>(124 357)</b>	<b>35 435</b>	<b>(159 791)</b>	<b>-450,9%</b>	<b>60 745</b>



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality • Mmabatho • Mmabatho • Plus: Ke Municipal

FS194 Maluti-a-Phofung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January										
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
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		345 545	739 063	739 063	34 873	210 871	431 120	(220 250)	-51%	739 063
Service charges - Water		81 910	95 159	95 159	7 850	57 882	55 510	2 372	4%	95 159
Service charges - Waste Water Management		48 889	51 422	51 422	4 624	31 757	29 996	1 761	6%	51 422
Service charges - Waste management		48 662	51 184	51 184	4 245	31 062	29 857	1 204	4%	51 184
Sale of Goods and Rendering of Services		2 688	6 743	6 743	184	1 649	3 933	(2 284)	-58%	6 743
Agency services										
Interest										
Interest earned from Receivables		107 556	125 181	125 181	8 582	62 076	73 022	(10 946)	-15%	125 181
Interest from Current and Non Current Assets		21 184	12 764	12 764	337	8 710	7 445	1 265	17%	12 764
Dividends										
Rent on Land		-	1 000	1 000	-	-	583	(583)	-100%	1 000
Rental from Fixed Assets		1 857	3 992	3 992	120	996	2 328	(1 332)	-57%	3 992
Licence and permits										
Special rating levies										
Operational Revenue		1 087	11 772	11 772	288	1 221	6 867	(5 646)	-82%	11 772
<b>Non-Exchange Revenue</b>										
Property rates		107 972	110 363	110 363	8 950	67 713	64 378	3 334	5%	110 363
Surcharges and Taxes										
Fines, penalties and forfeits		207	2 396	2 396	177	860	1 398	(537)	-38%	2 396
Licence and permits		-	1 663	1 663	-	-	970	(970)	-100%	1 663
Transfers and subsidies - Operational		852 793	882 846	882 846	1 860	652 080	514 994	137 086	27%	882 846
Interest		426 385	41 693	41 693	3 568	24 379	24 321	58	0%	41 693
Fuel Levy										
Operational Revenue		-	-	-	-	-	-	-		-
Gains on disposal of Assets		-	-	-	-	-	-	-		-
Other Gains		4 021	7	7	-	6	4	2	49%	7
Discontinued Operations										
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>2 050 757</b>	<b>2 137 247</b>	<b>2 137 247</b>	<b>75 657</b>	<b>1 151 262</b>	<b>1 246 728</b>	<b>(95 466)</b>	<b>-8%</b>	<b>2 137 247</b>
<b>Expenditure By Type</b>										
Employee related costs		684 242	722 554	722 554	62 959	436 897	421 490	15 407	4%	722 554
Remuneration of councillors		37 151	36 529	36 529	2 637	18 690	21 309	(2 619)	-12%	36 529
Bulk purchases - electricity		1 068 419	1 114 944	1 114 944	76 832	755 210	650 384	114 826	18%	1 114 944
Inventory consumed		27 113	69 277	69 277	694	18 691	40 412	(21 721)	-54%	69 277
Debt impairment		436 120	13 280	13 280	-	-	7 747	(7 747)	-100%	13 280
Depreciation and amortisation		71 783	75 930	75 930	-	-	44 293	(44 293)	-100%	75 930
Interest		96 268	51 662	51 662	17	44 507	30 136	14 371	48%	51 662
Contracted services		145 454	203 440	203 440	8 530	62 424	118 673	(56 249)	-47%	203 440
Transfers and subsidies		190 671	198 043	198 043	-	62 489	115 525	(53 037)	-46%	198 043
Irrecoverable debts written off		1 180	23 120	23 120	-	1 022	13 487	(12 465)	-92%	23 120
Operational costs		64 549	129 590	129 590	4 209	34 947	75 594	(40 648)	-54%	129 590
Losses on Disposal of Assets		(6 676)	-	-	-	-	-	-		-
Other Losses		(12 052)	-	-	-	2	-	2	#DIV/0!	-
<b>Total Expenditure</b>		<b>2 804 223</b>	<b>2 638 370</b>	<b>2 638 370</b>	<b>155 878</b>	<b>1 444 878</b>	<b>1 539 049</b>	<b>(94 171)</b>	<b>-6%</b>	<b>2 638 370</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations)		(753 465)	(501 123)	(501 123)	(80 221)	(293 616)	(292 322)	(1 295)	0	(501 123)
Transfers and subsidies - capital (in-kind)		246 026	291 250	291 250	12 514	41 573	169 896	(128 323)	(0)	291 250
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(507 439)</b>	<b>(209 873)</b>	<b>(209 873)</b>	<b>(67 706)</b>	<b>(252 044)</b>	<b>(122 426)</b>	<b>(129 618)</b>	<b>0</b>	<b>(209 873)</b>
Income Tax										
<b>Surplus/(Deficit) after income tax</b>		<b>(507 439)</b>	<b>(209 873)</b>	<b>(209 873)</b>	<b>(67 706)</b>	<b>(252 044)</b>	<b>(122 426)</b>	<b>(129 618)</b>	<b>0</b>	<b>(209 873)</b>
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(507 439)</b>	<b>(209 873)</b>	<b>(209 873)</b>	<b>(67 706)</b>	<b>(252 044)</b>	<b>(122 426)</b>	<b>(129 618)</b>	<b>0</b>	<b>(209 873)</b>
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions		202 535	270 618	270 618	22 479	127 687	157 861	(30 174)	(0)	270 618
<b>Surplus/ (Deficit) for the year</b>		<b>(304 904)</b>	<b>60 745</b>	<b>60 745</b>	<b>(45 227)</b>	<b>(124 357)</b>	<b>35 435</b>	<b>(159 791)</b>	<b>(0)</b>	<b>60 745</b>



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality • Amadiba • Tlokelene • Pekaile • Mankwato

FS194 Maluti-a-Phofung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M07 January)										
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
<b>R thousands</b>	<b>1</b>									
<b>Multi-Year expenditure appropriation</b>	<b>2</b>									
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		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	<b>4,7</b>	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	<b>2</b>									
Vote 01 - Legislative Authority		-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Municipal Manager		-	500	500	-	-	292	(292)	-100%	500
Vote 03 - Corporate Services		26	2 500	2 500	-	252	1 458	(1 207)	-83%	2 500
Vote 04 - Financial Services		193	1 000	1 000	-	434	583	(150)	-26%	1 000
Vote 05 - Municipal Infrastructure		1 237	234 850	234 850	626	78 009	136 996	(58 987)	-43%	234 850
Vote 06 - Community Services		-	4 061	4 061	-	1 760	2 369	(609)	-26%	4 061
Vote 07 - Public Safety & Transport		4 405	11 000	11 000	528	528	6 417	(5 888)	92%	11 000
Vote 08 - Sports, Arts, Parks, Culture		-	13 212	13 212	681	9 289	7 707	1 582	21%	13 212
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		-	-	-	-	-	-	-	-	-
Vote 10 - Human Settlements		-	100	100	-	-	58	(58)	-100%	100
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		-	4 500	4 500	-	-	2 625	(2 625)	-100%	4 500
Vote 13 - Electricity Department		-	44 958	44 958	-	18 789	26 226	(7 436)	-28%	44 958
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	<b>4</b>	5 861	316 681	316 681	1 835	109 071	184 731	(75 660)	-41%	316 681
<b>Total Capital Expenditure</b>		5 861	316 681	316 681	1 835	109 071	184 731	(75 660)	-41%	316 681
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		219	5 000	5 000	-	685	2 917	(2 231)	-77%	5 000
Executive and council		-	500	500	-	-	292	(292)	-100%	500
Finance and administration		219	4 500	4 500	-	685	2 625	(1 940)	-74%	4 500
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		4 405	27 373	27 373	1 209	11 587	15 967	(4 380)	-27%	27 373
Community and social services		-	4 061	4 061	-	1 760	2 369	(609)	-26%	4 061
Sport and recreation		-	13 212	13 212	681	9 289	7 707	1 582	21%	13 212
Public safety		4 405	10 000	10 000	528	528	5 833	(5 305)	-91%	10 000
Housing		-	100	100	-	-	58	(58)	-100%	100
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		1 237	60 418	60 418	-	11 630	35 244	(23 614)	-67%	60 418
Planning and development		-	4 500	4 500	-	-	2 625	(2 625)	-100%	4 500
Road transport		1 237	55 918	55 918	-	11 630	32 619	(20 989)	-64%	55 918
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	223 890	223 890	626	85 168	130 603	(45 435)	-35%	223 890
Energy sources		-	44 958	44 958	-	18 789	26 226	(7 436)	-28%	44 958
Water management		-	93 518	93 518	-	34 225	54 552	(20 328)	-37%	93 518
Waste water management		-	84 915	84 915	626	32 154	49 533	(17 379)	-35%	84 915
Waste management		-	500	500	-	-	292	(292)	-100%	500
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	5 861	316 681	316 681	1 835	109 071	184 731	(75 660)	-41%	316 681
<b>Funded by:</b>										
National Government		-	286 417	286 417	1 307	103 274	167 077	(63 803)	-38%	286 417
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov		-	-	-	-	-	-	-	-	-
Departm Agencies, Households, Non-profit institutions, Private Enterprises,		-	-	-	-	-	-	-	-	-
Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	286 417	286 417	1 307	103 274	167 077	(63 803)	-38%	286 417
<b>Borrowing</b>	<b>6</b>									
Internally generated funds		5 861	30 264	30 264	528	5 797	17 654	(11 857)	-67%	30 264
<b>Total Capital Funding</b>		5 861	316 681	316 681	1 835	109 071	184 731	(75 660)	-41%	316 681



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality • Mmaseko oa sechaba • Phuphe Muni • City

### 20.2 Municipal Entity's financial performance

The MFMA s87(11) report for the month of January 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 - M07 January

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
<b>R thousands</b>										
<b>Revenue By Municipal Entity</b>										
<i>Entity Name</i>										
Malut Water (Pty) Ltd		202 535	270 936	270 936	22 479	127 687	158 046	(30 359)	-19%	270 936
<b>Total Operating Revenue</b>	<b>1</b>	<b>202 535</b>	<b>270 936</b>	<b>270 936</b>	<b>22 479</b>	<b>127 687</b>	<b>158 046</b>	<b>(30 359)</b>	<b>-19%</b>	<b>270 936</b>
<b>Expenditure By Municipal Entity</b>										
<i>Entity Name</i>										
Malut Water (Pty) Ltd		161 949	270 936	270 936	14 572	101 136	158 046	(56 910)	-36%	270 936
<b>Total Operating Expenditure</b>	<b>2</b>	<b>161 949</b>	<b>270 936</b>	<b>270 936</b>	<b>14 572</b>	<b>101 136</b>	<b>158 046</b>	<b>(56 910)</b>	<b>-36%</b>	<b>270 936</b>
<b>Surplus/ (Deficit) for the yr/period</b>		40 586	0	0	7 908	26 550	0	(87 269)	-249339939%	0
<b>Capital Expenditure By Municipal Entity</b>										
<i>Entity Name</i>										
Malut Water (Pty) Ltd		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

### MAP WATER FINANCIAL PERFORMANCE - JANUARY 2026

Description R'000	Original Budget	Jan-26	YearTD Actual	%
<b>INCOME</b>	<b>(270 936)</b>	<b>(22 479)</b>	<b>(127 687)</b>	<b>47%</b>
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)	(109 034)	58%
Intercompany Transaction- Sewer Levy	(40 478)	(1 442)	(6 261)	15%
Intercompany Transaction- Water Levy	(43 224)	(5 461)	(12 392)	29%
<b>EXPENDITURE</b>	<b>270 936</b>	<b>14 572</b>	<b>101 136</b>	<b>37%</b>
Employee related costs	176 278	13 829	99 526	56%
Contracted services	29 978	0	29	0%
Operational costs	48 083	380	1 204	3%
Inventory consumed	16 436	363	378	2%
Interest	162	-	-	0%
<b>SURPLUS/-DEFICIT</b>	<b>(0)</b>	<b>(7 908)</b>	<b>(26 550)</b>	




**MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING  
31 JANUARY 2026**

LOCAL MUNICIPALITY: • MATULI-A-PHOFUNG • DISTRICT: MATULI-A-PHOFUNG • POPULATION: 11 500

**21 COMPLIANCE WITH THE CONDITIONS FOR MUNICIPAL DEBT RELIEF**

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

**Annexure A2 - Monthly**

 <b>National Treasury</b> <b>Municipal Debt Relief</b> <b>MFMA Circular No. 124</b> <b>Municipal Finance Management Act No. 56 of 2003</b>	<b>Municipality Self-Assessment</b>	<b>Notes/Comments</b>  on (+) Sign for Adding Comments /Notes) and (-) Sign to close Notes/Comments
<p><b>Certificate of Compliance: Municipal Debt Relief Conditions for Application</b></p> <p>Period: <input type="text" value="Jan '26"/> to <input type="text" value="2025/26"/></p> <p>National Financial Year: <input type="text" value="FS194"/></p> <p>Demarcation Code of Municipality being assessed: <input type="text"/></p> <p>District: <input type="text" value="Thabo Mofutsanyana"/></p> <p>Demarcation Description: <input type="text" value="Matuli-a-Phofung"/></p>		
<p>I, <b>ADV MM MOFOKENG</b>, hereby certify that the provincial treasury monitored the compliance against the conditions of Municipal Debt Relief as set-out in <b>MFMA Circular No. 124</b> and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set-out in the table below:</p>		



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality: Mmabatho • Financial Year: 2025/26 • Period: 31 January 2026

Condit ion	6.3 + 6.12	Maintaining the Eskom and bulk water current account - (current account for the purposes of this account is used for a single month's accounting only).	6.12	Special Master has been appointed to deal with the debt owed by the Municipality to the Department of Water Affairs. They are paid 11% of the Equitable share.
✓	6.12.2	<p>- Has the municipality paid its <b>bulk water current account</b> within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)?</p> <p><i>Note - refer condition 6.12.2</i></p>	Yes	
✓	6.12.2	<p>- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal <a href="http://muniuploadportal.treasury.gov.za">http://muniuploadportal.treasury.gov.za</a>?</p>	Yes	
✓	6.12.2	<p>- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCDA data string and the section 4(12) MFMA statement of the Water Board and/ or Water Trading Entity?</p>	Yes	
✓	6.3.1	<p>- Has the municipality paid its '<b>Eskom Zikh' account</b>' within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)?</p> <p><i>Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT, plus any component that may be due in terms of a payment arrangement of 'New arrears' (March 2023) and/or subsequent current accounts) up to the date of MT approval of the application.</i></p>	Yes	
✓	6.3.2 6.3.3	<p>- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal <a href="http://muniuploadportal.treasury.gov.za">http://muniuploadportal.treasury.gov.za</a>?</p>	Yes	
✓	6.3.4	<p>- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCDA data string and the section 4(12) MFMA statement of Eskom?</p>	Yes	



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

7	6.4.1	<p>- Is the municipality's MTRF funded and aligning to the National Treasury's Budget Funding Guidelines - <a href="http://mfma.treasury.gov.co/Guielines/Fsgsrfunding.asp?">http://mfma.treasury.gov.co/Guielines/Fsgsrfunding.asp?</a></p>	No	The 2025-2026 budget is unfunded due to low revenue collection, high bulk electricity purchases, budgeting for depreciation and debt impairment.
8	6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	No	The 2025-2026 budget is unfunded with an operating deficit of R432 million indicated on Table A4 without including the map water intercompany
9	6.4.1	- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and recovery rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes	
10	6.4.1	<p><i>Note</i> - For example, if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue (also property rates), the provision for debt impairment aligning with the historic collection trend should align to 40 per cent of the 2025/24 MTRF revenue projections (also property rates). If the municipality mostly used the debt impairment to 'balance' the budget and there is no real alignment between the provision for each with the actual collection of revenue, the Provincial Treasury must respond to this item as: "No".</p> <p>- Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule) Table A4 - Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?</p>	Yes	The monthly calculations are not done on the system, which affects the budget projections.
11	6.4.2	- If the municipality's MTRF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTRF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	Yes	



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

12	6.4.2	<p><i>Note - if the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT / NT must assesses whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.</i></p>	
13	6.4.2	<p><b>- If the municipality's MTREF is not funded and it has an FRP per the legislative framework, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?</b></p> <p><i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i></p>	<div style="border: 1px solid black; padding: 2px; width: 100px;">             N/A           </div>
14	6.5	<p><b>Cost reflective tariffs – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?</b></p>	<div style="border: 1px solid black; padding: 2px; width: 100px;">             Yes           </div>



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

6.6	Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:		
6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes	The billing report (BMO30) is attached The proof of emails of accounts is attached and Notice
6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes	Disconnection , notices and invoices are issued( poe's attached)
6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality? Note: In terms of this condition the municipality must undertake such restriction/interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.	Yes	
6.6.4	- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilo litres water, respectively? Note – the municipality's monthly MFMA s.71 statement must include as part of the narratives the indigent information in the required NT format.	Yes	All registered indigents are on prepaid and they purchase as per their use if they exceed the FBE of 50KWH. The challenge is on water. The Municipality doesn't have resources to do the restrictions
6.6	Supporting evidence: The National Treasury and/or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.		
6.7	Maintain a minimum average quarterly collection of property rates and services charges –		
6.7.1	- Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?	Yes	The municipality achieved the 80% average collection by the end of the 2nd quarter. The % collection by the end of January was 96%. The billing vs collection report is calculated based on December Schedule C4 and January Schedule SC9 which includes payments in advance, prepaid collection & Journals.



**MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING  
31 JANUARY 2026**

<p>6.7.2.1</p>	<p>the maintenance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly</p>	<p>Yes</p>
<p>6.7.2.2</p>	<p>the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied areas?</p>	<p>Yes</p>
<p>6.7.2.3</p>	<p>the municipality before 1/1/2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied areas) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such</p>	<p>Yes</p>
<p>6.7.3</p>	<p>The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?</p>	<p>Yes</p>
<p>6.7.4</p>	<p>Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTEF with a smart pre-paid meter?</p>	<p>Yes</p>
<p>6.7.5</p>	<p>Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?</p>	<p>Yes</p>



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

6.8 Municipality's Completeness of the revenue base –		
26	6.8.1 - Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/or any subsequent supplementary GVR compiled by the registered valuer?	Yes
27	6.8.1 - If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <i>Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement</i>	Yes
28	6.8.2 - For the latest ending Quarter -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on <a href="https://natoportal.treasury.gov.za">https://natoportal.treasury.gov.za</a> ?	Yes
6.9 Monitor and report on implementation –		
29	6.9.1 - MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes
30	6.9.2 - If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? <i>Note - condition 6.9.2 has a timing error and must refer to 6.9.1.</i>	Yes
31	6.9.3 - Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No FRP
32	6.9.4 - If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal <a href="https://guploadportal.treasury.gov.za">https://guploadportal.treasury.gov.za</a> ?	No FRP



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

	<p>Note - a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFPS.</p>	
6.10	<p>Provincial Treasury Note - Provincial Treasury certification of municipal compliance – in terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless:</p>	
6.10.1	<p>- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?</p>	<div style="border: 1px solid black; padding: 2px; text-align: center;">Select ▼</div>
6.10.2	<p>- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal <a href="https://iguploadportal.treasury.gov.za">https://iguploadportal.treasury.gov.za</a>?</p>	<div style="border: 1px solid black; padding: 2px; text-align: center;">Select ▼</div>
6.10.3	<p>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</p> <p>- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?</p>	<div style="border: 1px solid black; padding: 2px; text-align: center;">Select ▼</div>
6.11	<p>Note - if the PT failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1.</p> <p>Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?</p>	<div style="border: 1px solid black; padding: 2px; text-align: center;">Select ▼</div>



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

6.12	37	<p><b>For the duration of the Municipal Debt Relief (to ensure proper management of resources):</b></p> <p>- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?</p>	<input type="text" value="Yes"/>
6.12.1	38	<p>- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?</p>	<input type="text" value="Yes"/>
6.12.2	39	<p><i>Note: Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.8(3).</i></p> <p><b>Supporting evidence:</b> Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.</p>	<input type="text" value="Select"/>
6.13	40	<p><b>Accounting Treatment</b> - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury; Office of the Accountant General issued for Municipal Debt Relief to date?</p> <p><i>Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA</i></p>	<input type="text" value="Select"/>
6.14	41	<p><b>NERSA License</b> - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?</p> <p><i>Note: By applying for Municipal Debt Relief as set-out in paragraph 3 of MFMA Circular no. 124, the council of a municipality that during the duration of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agrees to apply to NERSA to revoke the municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be preceded by the relevant processes for appointing an external mechanism as envisaged in Chapter 8 of the Municipal Systems Act, 2000, including the necessary service delivery agreement aligning with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of government's wider support to Eskom, Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief, etc.</i></p>	<input type="text" value="Select"/>





Local Municipality • Municipaliteit van de Peel • Peelster Kommune • Peelche Munisipaliteit

## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

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

#### 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	Current Year - 2025/2026		2025/2026 - Monthly Monitoring														
		As Per Debt Relief Application	Adjusted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12		
	<b>Indigent Household service targets</b>																	
	<b>NOTE: (Include All indigent households also in Eskom supplied areas)</b>																	
	Indigent HH's with piped water made available	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Indigent HH's with piped water made paid, but not in 2ndling	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Indigent HH's using public tap, at least min service level	23 620 894	18 755 498	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Indigent HH's with other water supply (at least min service level)	23 620 894	18 755 498	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total no. of indigent HH's receiving Minimum Service Level and Above sub-total</b>																	
3	Indigent HH's using public tap (no service level)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Indigent HH's with other water supply (no service level)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total no. of indigent HH's receiving - Below Minimum Service Level sub-total</b>																	
5	Indigent HH's with no water supply	23 620 894	18 755 498	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total number of registered indigent households</b>																	
	<b>Status of Water meters</b>																	
	Number of indigent HH's with prepaid water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Number of indigent HH's with conventional metered water	2 260	2 544	2 260	2 381	2 544	2 842	3 027	3 150	3 299	3 450	3 599	3 750	3 899	4 050	4 200	4 350	4 500
	Number of indigent HH's NOT metered currently - Water	7 836	9 790	7 836	9 790	13 656	16 910	18 018	19 650	20 302	21 000	21 650	22 300	22 950	23 600	24 250	24 900	25 550
	Number of indigent HH's with NO water supply - No metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total number of registered indigent households</b>																	
10	<b>Status of unlimited supply of Water</b>																	
	Number of indigent HH's with conventional metered water - where the municipality is NOT physically restricting water to the national free basic rate of 6 litres per household per month	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Number of indigent HH's NOT metered currently receiving unlimited supply - Water	-	-	-	7 836	9 790	13 656	16 910	18 018	19 650	20 302	21 000	21 650	22 300	22 950	23 600	24 250	24 900
	<b>Total number of registered indigent households receiving unlimited supply - Water</b>																	
11	<b>Of the Total Number of registered indigent households receiving unlimited supply - Compare Number of HH's billed for consumption above the 6 litres per</b>																	
	Number of indigent HH's with unlimited supply - where the municipality is NOT physically restricting water to the national free basic rate of 6 litres per household per month	-	-	-	7 836	9 790	13 656	16 910	18 018	19 650	20 302	21 000	21 650	22 300	22 950	23 600	24 250	24 900





## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

### 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	Full Year Forecast	Adopted Budget	Adjusted Budget	MM1	MM2	MM3	MM4	MM5	MM6	MM7	MM8	MM9	MM10	MM11	MM12
	Water: 5 x litres per household per month					10 096	12 111	16 200	19 950	21 045	21 000	21 500					
	Electricity: 10 x kWh per household per month					10 096	12 111	16 200	19 950	21 045	21 000	21 500					
	<b>Cost of Free Basic Services provided to ALL Households in Formal Settlements (R200)</b>					171 165	180 361	192 708	222 705	229 295	225 989	1 679 310					
	Water: 6 x litres per household per month					249 730	283 191	281 112	334 870	334 454	348 375	2 536 250					
	Electricity: 10 x kWh per household per month																
	<b>Cost of Free Basic Services provided to ALL Households in Informal Formal Settlements (R200)</b>																
	Water: 5 x litres per household per month																
	Electricity: 10 x kWh per household per month					665 879	1 081 795	1 508 988	1 769 165	1 990 989	2 403 250	2 536 250					
	<b>Total cost of FBS Water and Electricity provided to ALL Households</b>					1 296 803	1 526 256	1 982 888	2 316 888	2 534 798	3 656 434	6 711 818					
	<b>Highest level of free services provided per household (ALL Households)</b>																
	Property rates: R value threshold					5	5	5	6	6	6	6					
	Water: 4 x litres per household per month																
	Sanitation: 4 x litres per household per month																
	Sanitation: 6 litres per household per month					202	222	222	222	222	222	222					
	Electricity: 10 x kWh per household per month					50	50	50	50	50	50	50					
	Refuse: 10 x litres per month					141	141	141	141	141	141	141					
	<b>Revenue cost of subsidised services provided for ALL Households (R200)</b>																
	<b>Reimbursable Category</b> - Property rates (tariff adjustment)   impermissible values per section 17 of MFMA																
	<b>PSI Category</b> - Property rates (tariff adjustment)   impermissible values per section 17 of MFMA					16 200	16 200	16 200	16 200	16 200	16 200	16 200					
	<b>Additional Subsidies</b> - Property rates, electricity, refuse and water in excess of section 17 of MFMA					95 000	95 000	95 000	95 000	95 000	95 000	95 000					
	Water (in excess of 6 kilolitres per indigent household per month)																
	Sanitation (in excess of free sanitation service to indigent households)																
	Electricity (in excess of 10 kWh per indigent household per month)																
	Refuse (in excess of one removal a week for indigent households)																
	Municipal Housing - rent rebates																
	Housing - 100 structure subsidies																
	<b>Total revenue cost of subsidised services provided</b>					110 000	110 000	110 000	110 000	110 000	110 000	110 000					



**MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING  
31 JANUARY 2026**

Local Government - Municipalities - Annualized 31.03.2026 - 15:00:00 - 15:00:00

**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**

National Treasury Municipal Debt Risk MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003	Free State				Municipal Details			
	Code	District	Municipality	Period Monitored	No. Of Wards			
	FS104		Maddur & Phodang	January	31			

Collection Rate Assessment	Summary - Quarter 1			Summary - Quarter 2			Summary - Quarter 3			Summary - Quarter 4		
	Billing	Collection	% Collection	Billing	Collection	% Collection	Billing	Collection	% Collection	Billing	Collection	% Collection
1 Collection for whole demarcation	133,074,746	33,632,184	25%	143,162,162	48,006,799	34%	143,162,162	21,832,713	15%	143,162,162	28,025,484	20%
2 Collection and Estimation supplied areas	69,659,384	12,976,972	19%	88,937,871	20,331,439	23%	88,937,871	12,163,932	14%	88,937,871	23,217,733	26%
3 Collection Property Rates	27,625,931	17,714,451	64%	27,638,701	5,691,254	21%	27,638,701	4,274,034	15%	27,638,701	5,365,192	19%
4 Total average collection: Electricity (Municipal supplied areas)	11,741,167	6,470,429	55%	27,451,097	29,632,410	108%	27,451,097	8,192,691	30%	27,451,097	135,463	0%
5 Total average collection: Water	24,271,059	3,235,905	13%	29,785,235	4,321,688	15%	29,785,235	6,199,955	21%	29,785,235	2,997,174	10%
6 Total average collection: Wastewater	15,424,654	1,519,440	10%	16,720,409	3,718,617	22%	16,720,409	1,626,082	10%	16,720,409	3,084,335	18%
7 Total average collection: Refuse	15,469,440	1,527,665	10%	15,753,951	3,425,043	22%	15,753,951	1,895,366	12%	15,753,951	4,075,970	26%
8 Total average collection: Interest	39,642,516	1,143,193	3%	25,600,787	1,227,387	5%	25,600,787	295,576	1%	25,600,787	12,377,590	48%



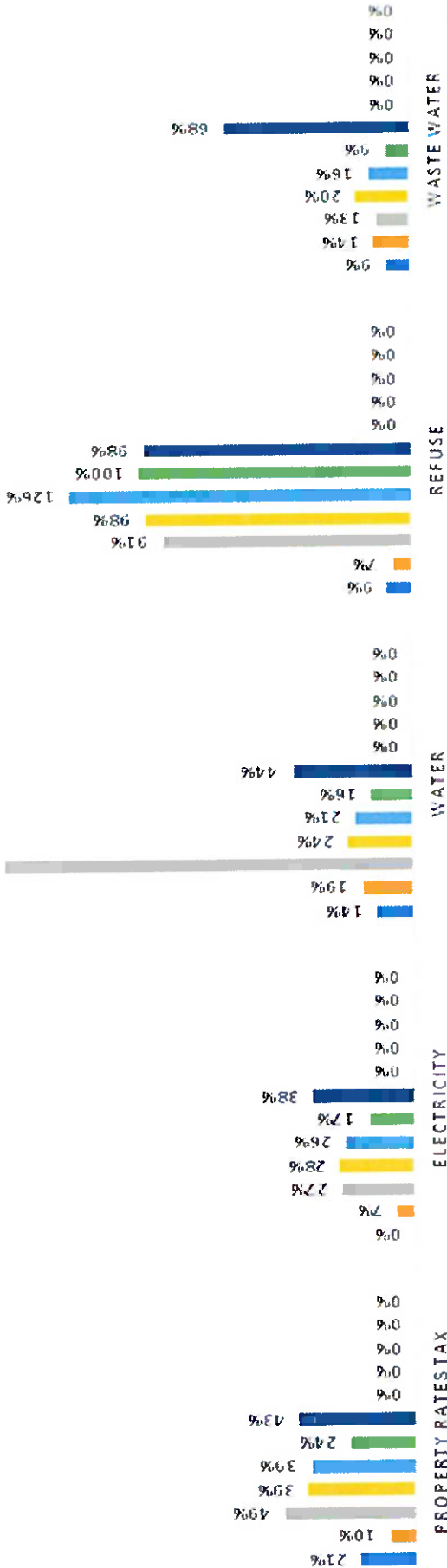
Logo: Municipality of Ploshko and its Logo • Ploshko Municipality

## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

### 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 JANUARY 2026

Local Municipality • Mmolepaunzi • Tielandse • Fickske Munisipaliteit

### 21.1 Annexure A2 - Provincial Treasury debt relief compliance certificate MFMA Circular 124

Enquiries: Mr. SD Mokhele  
Email: [MokheleSD@treasury.fs.gov.za](mailto:MokheleSD@treasury.fs.gov.za)  
Reference: Revenue & Debt Management



**Ms. Ogalaletseng Gaarekwe**  
Deputy Director-General  
Intergovernmental Relations  
National Treasury  
40 Church Square  
**PRETORIA**  
0001

**Adv M. Mofokeng**  
Municipal Manager  
Maluti a phofung Municipality  
PO Box 805  
**WITSIESHOEK**  
9780

Dear Ms. Gaarekwe and Adv. M. Mofokeng

**MUNICIPAL DEBT RELIEF COMPLIANCE CERTIFICATE FOR THE PERIOD OF  
DECEMBER 2025 - FS 194: MALUTI A PHOFUNG LOCAL MUNICIPALITY.**

1. The above-mentioned subject has references.
2. In accordance with Municipal Debt Relief Circular No. 124, the Provincial Treasury is required to confirm and certify, within 20 working days of the end of each month, the adherence of each delegated municipality with the condition 6.1 to 6.14 of Debt Relief as part of the Provincial Treasury's (PT) report to the National Treasury (NT).
3. If a delegated municipality did not meet any conditions during a specific month, the Provincial Treasury's certificate of compliance must include a report detailing the non-compliance and the progressive support measures instituted by both the Provincial Treasury and the municipality to enhance adherence to the conditions(s).

**Condition 6.1: - Municipality Non-Compliance:** The municipality's debt relief performance has decreased from 61% in November to 51% for the month of December 2025. Key areas that require attention are:

- Paying Eskom bulk in full and submitting evidence as required.
- The municipality must comply with a funded budget MTREF requirement by reporting progress on the implementation of the adopted funding plan
- Strengthen the strategy of collection using Electricity and Water.
- Uploading documents on the Go-Muni Portal.

Office of the Head of the Department  
Free State Provincial Treasury  
RF 20425, Bloemfontein, 9300  
Tsebo Building, 1<sup>st</sup> Floor, C/o Richard and Zeshon Streets, CBD, Bloemfontein

[www.fs.gov.za](http://www.fs.gov.za)

P/ACC/1/1/2



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality • Annual Report • Performance • Financial Statements

Table 1: December 2025 Monthly performance report.

Variance Details		Monthly Performance Report																								Source of Funding														
		Part A			Part B			Part C			Part D			Part E			Part F			Part G			Part H					Part I												
Sub	Code	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Source	Rating	
1	1000000000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	1000000000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	1000000000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	1000000000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	1000000000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	1000000000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	1000000000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	1000000000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	1000000000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	1000000000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	1000000000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	1000000000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

**Condition 6.3: Maintaining the Eskom bulk current account** – The municipality was requested to provide a clear explanation of how the DAA arrangements are unfolding, specifically detailing the amounts being collected by Eskom and the resulting shortfall that the municipality is required to cover. To date, the municipality has not provided a response. It is therefore critical that the municipality submits the requested information to the Provincial Treasury as a matter of urgency, to enable Treasury to intervene and provide the necessary support and assistance.

**Condition 6.4 - A funded MTREF:** The municipality has tabled an unfunded budget for the 2025/26 Medium-Term Revenue and Expenditure Framework (MTREF). This is a serious non-compliance issue in terms of the Municipal Finance Management Act (MFMA), as it undermines the municipality's ability to sustainably deliver services and maintain fiscal discipline. The municipality has submitted the funding plan and upload it on the Go-Muni.

**Condition 6.5 - Cost reflective tariffs:** The municipality has submitted and uploaded the cost reflective assessment tool for both the tabled and adopted 2025/26 budget to the Go-Muni Portal. The tariffs of the municipality are not cost reflective.

**Condition 6.6 - Electricity and water as collection tools:** The municipality is not compliant with the conditions regarding the use of electricity and water as collection tools.

**Condition 6.7 - Maintain a minimum average quarterly collection of property rates and services charges.** The municipality is continuously failing to issue a consolidated monthly bill to all customers\property owners in terms of which all partial payments received are allocated. The municipality is requested to comply with MFMA Circulars 124, 128, and 130 and follow the order of priority



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality • Mmabatho Waterworks • Peka-peka Municipality

when allocating collected revenue: firstly, to property rates, thereafter to water, wastewater, refuse removal, and lastly to electricity.

**Condition 6.8 - Municipality's Completeness of the revenue base:** The municipality has since submitted a progress report outlining the steps taken to address the identified variances. According to the municipality, the remaining variances are expected to be resolved by the end of December 2025. Accordingly, the municipality is required to submit and upload the Quarter 2 valuation roll reconciliation to the portal, together with a progress report in this regard.

**Condition 6.9 - Monitor and Report on compliance with MFMA section 71 reporting.** The municipality has not uploaded the Section 71 report, and there is an emerging pattern of untimely submission and uploading of Section 71 reports on the GO-MUNI portal. The municipality is therefore strongly encouraged to ensure the timely submission and uploading of Section 71 reports to the GO-MUNI portal in line with legislative requirements.

MFMA S71 Statement component		Compliance (Yes / No)
1.	<b>The Budget Performance Overview (paragraph 4) of the MFMA S71 statement</b> explicitly advised on the municipality's progress in implementing the municipality's budget and (where relevant also the budget funding plan) – where implementation is slow, the statement advised explicitly on progress, challenges, and corrective actions.	No
2.	<b>The conclusion (paragraph 14) of the MFMA S71 statement</b> explicitly advised as part of the MFMA Circular 124: Condition 6.9 reporting - i. Any risk associated, and ii. The mitigating factors with the implementation of the municipality's Budget Funding Plan and/or Funded Budget.	No
3.	<b>Annexure B of the MFMA S71 statement included the following debt relief reporting components-</b>	
3.1.1	The municipality's MFMA Circular 124 self-assessment	No
3.1.2	The self-assessment (refer 3.1.1 above) was included in the format of <b>MFMA Budget Circular 128 (Annexure B)</b>	No
3.2	The municipality's overall relief compliance across the months of its debt relief participation since its National Treasury debt relief approval effective date	No
3.3	The latest Provincial Treasury debt relief compliance certificate and report issued to the municipality	No



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality • Amnopoliso Local Municipality • Paarlke Munisipaliteit

3.4.1	The municipality's revenue collection performance i. the overall performance graph; ii. Summary worksheet; and iii. Collection per ward indicating who supplies electricity in the ward	No
3.4.2	The revenue collection performance information (refer 3.4.2) was included in the format of <b>MFMA Budget Circular 128 (Annexure D)</b> .	No
3.5.1	The indigent management information	No
3.5.2	The indigent management information was included in the format of <b>MFMA Budget Circular 128 (Annexure C)</b> .	No
3.6.1	The summary of the municipality's property rates reconciliation was undertaken in the National Treasury format.	No
3.6.2	The municipality's progress during the month against its planned corrective action to address any variances evident from the property rates reconciliation.	No
3.7.1	Any Eskom and Water (if the municipality has the Water function) Bulk current account invoice(s) due and payable during the month of reporting	No
3.7.2	The municipality's proof of payment of any such Eskom and / or Water Bulk current account invoice(s) during the month of reporting.	No
3.7.3	The municipality's reconciliation statement for electricity and water (if it has the function) aligning to the MFMA S71 mSCOA data strings upload	No
3.8	Recommendations noting explicitly the aforementioned debt relief reporting to the Mayor and / or Mayoral Committee meeting	No



# MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality • Amadabalo Wabantu • Pheleke Muzisi • 2026

## Condition 6.10: Provincial Treasury certification of municipal compliance Annexure A2 - Monthly



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

Free State Provincial Treasury

### Certificate of Compliance: Municipal Debt Relief Conditions for Application

Period

Dec '25

National Financial Year

2025/26

Demarcation Code of Municipality being assessed

12194

District

Thabo Mofutsanyana

Demarcation Description

Matlari-Phofung

I, **M. P. Lelane**, hereby certify that the provincial treasury monitored the compliance against the conditions of Municipal Debt Relief as set out in MFMA Circular No. 124 and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set out in the table below

### Municipal Debt Relief Conditions (Monthly reporting)

Choose from drop down list

Condition	Description	Response
6.3.1	Maintaining the Eskom and bulk water current account –	
6.3.2	Does the municipality pay its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities including metros)? <i>Note – refer section 6.12.1</i>	No
6.3.2	Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the CoMuni Upload Portal <a href="https://go.muniupload.com">https://go.muniupload.com</a> ?	No
6.3.2	Does the amount of the bulk water current account payments as per the proof of payment reconcile to the amount recorded on the financial system as per the mSOLA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	No
6.3.3	Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note – current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New Arrangements" (March 2022 and/ or subsequent current accounts) up to the date of NT approval of the application.</i>	No
6.3.3	Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the CoMuni Upload Portal <a href="https://go.muniupload.com">https://go.muniupload.com</a> ?	No
6.3.4	Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSOLA data string and the section 41(2) MFMA statement of Eskom?	No
6.4	Compliance with a funded MTRF – (Choose from drop down list for MTRF account)	2020/21 Funded MTRF
6.4.1	Is the municipality's MTRF funded and signing to the National Treasury's Budget Funding Guidelines <a href="https://www.treasury.gov.za/budget/mtrf/budgeting.asp">https://www.treasury.gov.za/budget/mtrf/budgeting.asp</a> ?	No
6.4.1	Has the municipality budgeted for any operating surpluses on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations?	No

Office of the Head of the Department  
Free State Provincial Treasury  
ERF 23455, Bloemfontein 9300  
Tsebo Building, 1<sup>st</sup> Floor, Cnr Richard and Zastron Streets, CBD, Bloemfontein

www.fs.gov.za



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality • Mmasepelele w'ileleleke • Pheleke Municipality

6.4.1	<p>- Has the municipality made adequate provision for debt impairment (considering the annual extension of revenue and property rates) during the 12 months immediately preceding the tabling of the budget on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations?</p> <p><i>Note - The extension of the municipality during the preceding 12 months into extended periods of its revenue rates provision during the previous financial statement periods with the annual extension being considered to 31st March of the 2025/26 (2025) financial statement period and the municipality considered the debt impairment to provide the budget and reporting regulations required during the period. The debt with the annual extension of revenue and property rates should be considered in the 2025/26 (2025) financial statement period.</i></p>	Yes
6.4.1	<p>- Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical wear and tear) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations?</p> <p><i>Note - If the municipality does not have a depreciation and asset impairment provision, the budget and reporting regulations should be provided for in the budget and reporting regulations. The Provisional Provisional report should be done by the 2025/26 (2025) financial statement period.</i></p>	Yes
6.4.2	<p>- If the municipality's MTRRF is not funded, has it tabled and adopted a credible Budget funding Plan as part of the MTRRF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?</p> <p><i>Note - If the municipality has an MTRRF, a credible budget funding plan, including the MTRRF and the MTRRF budget, should be tabled and adopted as part of the MTRRF budget. The MTRRF budget should be tabled and adopted as part of the MTRRF budget.</i></p>	No
6.4.2	<p>- If the municipality's MTRRF is not funded and it has an FRP for the legislative framework, does the existing FRP incorporate a credible Budget Funding Plan (with the FRP give effect to a funded MTRRF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?</p> <p><i>Note - Only if a municipality does not have an FRP may "No" be selected from the dropdown list.</i></p>	No
6.4.3	<p>Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 20 - Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget funding Plan strategy (or the FRP strategy) and related seasonal trends (for example Alpha water future tariffs, water scarcity reduction rates, etc.)?</p>	No
6.4.4	<p>Cost reflective tariffs - (excluding metro) has the municipality included as completed tariff tool (refer MFMA Circular no. 98 and item 5.7 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTRRF submissions with effect the tabling of the 2025/26 MTRRF?</p>	Yes
6.4.5	<p>Electricity and water as collection tools - Has the municipality, with effect from the tabling of the 2025/26 MTRRF, disconnected through its by-laws and budget related policies that:</p>	
6.4.5.1	<p>the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?</p>	Yes
6.4.5.2	<p>the municipality disconnects electricity services and/or block the purchasing of prepaid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?</p>	Yes
6.4.5.3	<p>the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?</p> <p><i>Note - In terms of this condition the municipality must have taken such restrictions/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of water to water meter.</i></p>	Yes
6.4.5.4	<p>- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic low electricity and water limits of 50 Kilo-watt electricity and 5 Kilo-litres water, respectively?</p> <p><i>Note - The municipality's monthly 50Kwh x 10 state water meter should be part of the condition for indigent consumers in the required MTRRF plan.</i></p>	Yes



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality: Amathole District Municipality • Pekailele Municipality

6.6 Reporting entities: The National Treasury and/or provincial treasury present budget statements against the municipality's relevant MFMA's relevant budget performance by the administrative dimension with paragraph 4.4		
<b>6.7 Maintain a minimum average quarterly collection of property rates and service charges</b>		
6.7.1	- Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 80 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s 71 monthly and quarterly statement(s) and mSCDA data strings uploaded via the GoMani Upload Portal?	No <input type="checkbox"/>
<b>6.7.2 If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated in the satisfaction of National Treasury the following:</b>		
6.7.2.1	* The under-performance directly relates to exom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Exom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1	Yes <input type="checkbox"/>
6.7.2.2	* The municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Exom supplied area(s)?	Yes <input type="checkbox"/>
6.7.3.1	* The municipality before 01 February 2024 attempted to enter into a service delivery agreement with Exom for purposes of municipal revenue collection in the Exom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reasons? for the failure?	Yes <input type="checkbox"/>
6.7.4	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case by case basis, considered writing off the debt of its customers, within its normal credit control process?	No <input type="checkbox"/>
6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect from 2023/24 MTRF with a smart pre-paid meter?	No <input type="checkbox"/>
6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tables and adopted capital budgets and MFMA section 71 statements reflected the approach set out in 6.7.3 and 6.7.4?	Yes <input type="checkbox"/>
<b>6.8 Municipality's Completeness of the revenue base</b>		
6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/or any subsequent supplementary GVR compiled by the registered municipal valuer?	No <input type="checkbox"/>
6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <small>Note: monthly payment against the action plan to address variances to be submitted as part of the municipality's debt report submission reporting in the VV roll s 72 January 1</small>	No <input type="checkbox"/>
6.8.2	- For the latest ending Quarter - Has the municipality submitted its completed billing system, GVR and/or Interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 103 and 108) to the upload portal on <a href="http://uploadportal.treasury.gov.za">http://uploadportal.treasury.gov.za</a> ?	No <input type="checkbox"/>
<b>6.9 Monitor and report on implementation</b>		
6.9.1	- MFMA section 71 reporting - has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and budget funding plan where relevant?	No <input type="checkbox"/>
6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narrative supporting the municipality's monthly MFMA section 71 reporting and recorded in the financial system as per the mSCDA data string? <small>Note: condition 6.9.2 has a ticking area and must refer to 6.9.1</small>	No <input type="checkbox"/>
6.9.3	- Municipalities with financial recovery plans (FRP) - If the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No FRP <input type="checkbox"/>



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality: Maluti a Phofeni • Financial Year: 2025/26

6.04	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury. Municipal Financial Recovery Service (MFRS) timeliness via the GoMuni Upload Portal <a href="https://go.muni.gov.za">https://go.muni.gov.za</a> ?	No FRP
6.05	<b>Provincial Treasury Role - Monthly Treasury certification of municipal conditions - in terms of section 6 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Provincial Debt Relief.</b>	
6.10.1	- Has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes
6.10.2	- Has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeliness uploaded the compliance certificate via the GoMuni Upload Portal <a href="https://go.muni.gov.za">https://go.muni.gov.za</a> ?	Yes
6.10.3	- Has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?	No
6.11	<b>Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of the municipal debt support programme?</b>	No
6.12	<b>For the duration of the Municipal Debt Relief (to ensure proper management of revenues)</b>	
6.12.1	- Has the municipality apportioned and ring-fenced in a sub-account to its primary bank account - (a) all electricity, water and sanitation revenue the municipality collects in any month, and (b) the component of the Local Government Equitable Share (LGEs) the municipality earmarked to provide free bulk electricity, water and sanitation?	Yes
6.12.2	- Has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?	Yes
6.13	<b>Supporting evidence - Has the municipality submitted a copy of the monthly bank statement of ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s 71 statement collected revenue</b>	Yes
6.13	<b>Accounting Treatment - Has the municipality fully accounted for and correctly reported on the write-off of its Ex-gratia debt (first arising as on 31 March 2021) as per any written instruction of the National Treasury (Office of the Accountant General issued for Municipal Debt Relief) to date?</b>	Yes
6.14	<b>MEISA License - Has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?</b>	Yes

**Condition 6.11: Limitations on municipal borrowing powers: Maluti Local Municipality has complied with this condition since its debt relief participation and the National Treasury debt relief approval effective date.**



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality • Minister: Dr. W. M. Nkomo • Portfolio: Municipal Affairs

**Condition 6.12:** Proper management of resources and condition 6.13 Accounting treatment: The municipality must ensure that it complies with Condition 6.12.2 to pay Eskom account first and secondly its bulk water account before it applied the revenue in the sub-account for any purpose.

**Condition 6.14:** Nersa license - The municipality must ensure full compliance with all conditions of the Municipal Debt Relief Programme throughout its duration. Continued adherence is essential to retain the benefits of the program and to uphold regulatory requirements.

4. The Provincial Treasury's assessment and compliance certificate confirmed that Maluti-a-Phofung Municipality continues to fall short of full compliance with the conditions outlined in MFMA Circular No. 124, as detailed in the sections above. This ongoing non-compliance remains a concern and may impact on the municipality's standing within the Municipal Debt Relief Programme, should corrective actions not be implemented promptly.
5. It is expected that within five (5) working days of receiving this communiqué from Provincial Treasury, the municipality must ensure that all non-compliance matters are addressed and the outstanding documents are sent to the following e-mails (National Treasury) at [revenuemanagement@treasury.gov.za](mailto:revenuemanagement@treasury.gov.za) as well as (Provincial Treasury) to Mr. S. D. Mokhele at [mokheles@treasury.fs.gov.za](mailto:mokheles@treasury.fs.gov.za).
6. I trust that you will find this in order.

Regards,

**Mr. PE. LEBONE**

Acting Head: Free State Provincial Treasury

Date: 28.01.2026

CC: HOD: FSCOGTA  
PDO: SALGA – Free State  
MFMA Coordinator: Provincial Treasury  
CFO: Maluti Local Municipality  
TA: Ms. P Mphafudi



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality • Mmaseko oa ka-bone • Phofung Municipality

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

#### 21.1.1 Property Rates Reconciliation

The property rates reconciliation is performed quarterly. The below provides information about the end of the 2<sup>nd</sup> quarter of 2025/2026.

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						
High Level Reconciliation						
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 18 471 000.00	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	3 227 714 680.45	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	9	0	9	1735 000.00	-	1735 000.00
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	1318 789 429.60	1583 374 086.00	- 264 584 656.40
Other	21	0	21	26 235 425.50	-	26 235 425.50
	<u>37746</u>	<u>37679</u>	<u>67</u>	<u>11987 929 946.16</u>	<u>12 025 542 611.00</u>	<u>- 37 612 664.84</u>
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	- 671 929.13
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	202	-	202	607.25	-	607.25
PBO	-	-	-	-	-	-
Multi Use	-	-	-	-	-	-
Vacant	476 707	271 076	205 631	1430 121.69	813 228.96	616 892.73
POW	-	-	-	-	-	-
Municipal	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total</b>	<u>R9 696 376.34</u>	<u>R9 229 159.13</u>	<u>R467 217.21</u>	<u>29 089 129.03</u>	<u>27 687 477.39</u>	<u>1401651.64</u>



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality • Aimag aadkiwajuehin • Paříské Městské úřady

### 21.1.2 Property variance report and remedial action

**The following SG CODES have been uploaded on the financial system: January 2026**

001001000001890000100000000	F01500020000018900001
001001000004440000100000000	F01500020000044400001
001001000052740000000000000	F01500020000527400000
001006000021210000200000000	F01500020000212100002
002001000001310020700000000	F01500000000013100207
002001000002120000100000000	F01500000000021200001
002001000009330000400000000	F01500000000093300004
002001000016380000100000000	F01500000000163800001
003001000001510000100000000	F00100050000015100001
003001000002110000100000000	F00100050000021100001
003001000004160000000000000	F00100050000041600000




# MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality • Mmasepala wa Letlaba • Phokole Muni • 03111

## 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 January 2026.




**ESKOM HOLDINGS SOC LTD** REG NO 2062/015527/38  
VAT REG NO 4740191508

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

**NORTH WESTERN REGION**  
PRIVATE BAG X18 Westville 3550

**CONTACT CENTRE:** (0860) 0375665barncn  
**FAX NO:** 0862 437 566  
**E-MAIL:** [FreeState@eskom.co.za](mailto:FreeState@eskom.co.za)  
**WEB:** [WWW.ESKOM.CO.ZA](http://WWW.ESKOM.CO.ZA)



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

**NORTH WESTERN REGION**  
PRIVATE BAG X18 Westville 3550

<b>YOUR ACCOUNT NO</b>	9729385856
<b>SECURITY HELD</b>	3247448.54
<b>BILLING DATE</b>	2026-02-03
<b>TAX INVOICE NO</b>	9729385856
<b>ACCOUNT MONTH</b>	JANUARY 2026
<b>CURRENT DUE DATE</b>	2026-03-03
<b>VAT REG NO</b>	4000846543

<b>DIRECT DEPOSIT DETAIL</b>	
<b>BANK:</b>	First National Bank
<b>BRANCH CODE:</b>	223626
<b>BANK ACC NO:</b>	65070087318

### TAX INVOICE

E-MAIL: [diskanyok@map.fs.gov.za](mailto:diskanyok@map.fs.gov.za)

ACCOUNT TRANSACTION SUMMARY	
ADMINISTRATION CHARGE	R 4 258.39
TRANSMISSION NETWORK CAPACITY	R 1,468 857.83
DIST. NETWORK CAPACITY CHARGE	R 4,834 633.21
DX EXCESS NETWORK CAPACITY CHA	R 1,241 890.27
NETWORK DEMAND CHARGE	R 1,558 714.00
ANC LLARY SERVICE (ALL)	R 134 611.52
GENERATOR CAPACITY CHARGE	R 1,074 069.30
LEGACY CHARGE (ALL)	R 7,592,373.99
ENERGY CHARGE (STD)	R 13,782,891.00
ENERGY CHARGE (PEAK)	R 6 121,829.00
ENERGY CHARGE (DFF)	R 14 132,553.00
SERVICE CHARGE	R 246 494.54
ELECTRIFICATION AND RURAL SUBS (ALL)	R 1,703 848.10
URBAN LOW VOLTAGE SUBSIDY	R 47 759.40
<b>TOTAL CHARGES FOR BILLING PERIOD</b>	<b>R 74,656,476.29</b>

ACCOUNT SUMMARY FOR JANUARY 2026	
BALANCE BROUGHT FORWARD	R 5,872,819,291.64
PAYMENT(S) RECEIVED	R -35 687,236.43
PAYMENT ADJUSTMENT(S)	R 34,856.86
TOTAL CHARGES FOR BILLING PERIOD	R 74 656,476.29
ADJUSTMENTS	R -65,283,546.78
VAT RAISED ON ITEMS AT 15%	R 9 659,935.71

**ACCOUNT NO / REFERENCE NO**  
9729385856

**NAME**  
MALUTI-A-PHOFUNG LOCAL MUNICIPALITY

**FAX NUMBER**

---

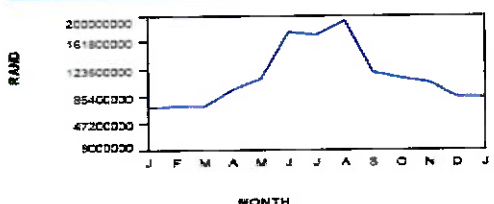
**pay** 7100 10 0010

<b>CURRENT</b>	86,731,724.45
<b>TOTAL DUE</b>	<b>R 9,656,198,777.31</b>

ARREARS			
>60 DAYS	31-60 DAYS	31-60 DAYS	16-30 DAYS
9,131,718,639.61	141,746,389.22	296,002,024.03	0.00

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



<b>PAGE RUN NO</b>	EE 372
<b>BILL GROUP</b>	
<b>BILL PAGE</b>	1 OF 13


**TOTAL AMOUNT DUE**  
**9,656,198,777.31**

**PAYMENT ARRANGEMENT**


<b>INSTALLMENT</b>	0.00
<b>ARREARS</b> (Due Immediately)	9,589,467,052.86
<b>DUE DATE</b> (For Current Amount)	2026-03-03
<b>AMOUNT PAID</b>	

**LATE PAYMENT CHARGE WILL BE ADDED TO OVERDUE ACCOUNT**

27215700197293858569



9207 6872 9365 8563



**PayIT**

**easypay**



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality • Amosipala w/Lelebe • Pixalike Municipality



### NOTIFICATION OF PAYMENT

To Whom It May Concern:

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

Date Actioned : 2026/01/16  
Time Actioned : 16:58:53  
Trace ID : L8DXJMQP

#### Payer Details

Payment From : Malub-A-Phofung Municipality  
Cur/Amount : 9,500,000.00

#### Payee Details

Recipient/Account No : ...067316  
Name : ESKOM  
Bank : FNB/RMB  
Branch Code : 250655  
Reference : 9729355858

END OF NOTIFICATION

To authenticate this Payment Notification, please visit the First National Bank website at [fnb.co.za](http://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.

#### Disclaimer:

The information contained in this e-mail is confidential and may contain proprietary information. It is meant solely for the intended recipient. Access to this e-mail by anyone else is unauthorised. If you are not the intended recipient, any disclosure, copying, distribution or any action taken or omitted in reliance on this, is prohibited and may be unlawful. No liability or responsibility is accepted if information or data is, for whatever reason corrupted or does not reach its intended recipient. No warranty is given that this e-mail is free of viruses. The views expressed in this e-mail are, unless otherwise stated, those of the author and not those of FirstRand Bank Limited or its management. FirstRand Bank Limited reserves the right to monitor, intercept and block e-mails addressed to its users or take any other action in accordance with its e-mail use policy. Licensed divisions of FirstRand Bank Limited are authorised financial service providers in terms of the Financial Advisory and Intermediary Services Act 37 of 2002.

**First National Bank** A division of FirstRand Bank Limited. An Authorised Financial Services and Credit Provider (NCRCP2C)



**MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING  
31 JANUARY 2026**

Local Municipality • Ammasat • 30 W a 2 eelana • Ploosike Mense • 0181

**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 January 2026.

<b>ESKOM BULK PURCHASES STATEMENT VS FINANCIAL SYSTEM</b>						
Description R'000	Jan-26					
	Current	30 Days	31-60 Days	61- 90 Days	90 Days +	Total
ESKOM bulk account- <i>as per invoice</i>	86 732	296 002	-	141 746	9 131 719	9 656 199
ESKOM bulk account- <i>on the financial system</i>	86 761	102 664	110 905	-	8 182 518	8 482 848
<b>Differences</b>	<b>173 492</b>	<b>(193 338)</b>	<b>110 905</b>	<b>141 746</b>	<b>(949 200)</b>	<b>(1 173 351)</b>

**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 January 2026 have not been received.

<b>DWS BULK PURCHASES STATEMENT VS FINANCIAL SYSTEM</b>							
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	
<b>Total as per September statements (Less the December payment of R10 million)</b>	<b>1 926</b>	<b>576</b>	<b>-</b>	<b>299</b>	<b>495 042</b>	<b>497 842</b>	
<b>DWS- on the financial system HR191 January 2026</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500 336</b>	<b>500 336</b>	
<b>Differences</b>	<b>(1 926)</b>	<b>(576)</b>	<b>-</b>	<b>(299)</b>	<b>5 294</b>	<b>2 494</b>	



**MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING  
31 JANUARY 2026**

Local Municipality • Amma-aphofo wa Phofung • Phofung Municipality

**22 MUNICIPAL MANAGER'S QUALITY CERTIFICATION**

I Mofokeng M. M. of Maluti - A - Phofung Municipality,  
hereby certify that -

(mark as appropriate)

the monthly budget statement

quarterly report on the implementation of the budget and financial state affairs of the municipality

mid-year budget and performance assessment

for the month of **January 2026** has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print name: MOFOKENG M. M.

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

Signature: M. M.

Date: 16/02/2026



## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 JANUARY 2026

Local Municipality • Mmabopane • Tlokweng • Phalane Municipalities

### 23 RECOMMENDATIONS

It is recommended:

- a) That the MFMA section 71 report for the month ending 31<sup>st</sup> January 2026 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 and the feedback from the Free State Provincial Treasury on the municipality's budget funding plan be note.
- 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**

16/02/2026

.....  
**DATE**

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

16/02/2026

.....  
**DATE**

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

24/02/2026

.....  
**DATE**