

# **BUDGET STATEMENT MFMA - SECTION 71**



**31 AUGUST 2025**



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

Local Municipality • Matroosburg A.D. • 051 81 16 16 • Podokwe@munipodokwe.net

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

Local Municipality • Amakhepho ka-velo • Posaaka Municipality

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

#### 1 PURPOSE

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

#### 2 BUSINESS PLAN

IDP and Budget process plan

#### 3 STRATEGIC OBJECTIVE

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

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

#### 4 DELEGATED AUTHORITY

Delegated authority vests with the Executive Mayor.

#### 5 LEGAL REQUIREMENTS

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

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

The accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the August or of the municipality, and the relevant National and Provincial Treasury, a statement in the prescribed format on the state of the municipality's budget for that month and for the financial year up to the end of that month.



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

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

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

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

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

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

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

#### Debt relief reporting requirements

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

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



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

### 6 BACKGROUND AND DISCUSSION

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

The budget statement for the month of August 2025 must be submitted on the 12<sup>th</sup> September 2025 in order to comply with the reporting timeline. The month end closure was performed on 10<sup>th</sup> September 2025 and section 71 data strings were uploaded to the Go-Muni portal on the 10<sup>th</sup> September 2025.

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.



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Local Municipality • Mkhazane • Thabazimbi • Phokwe 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.



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### 7 FINANCIAL IMPLICATIONS

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

#### Consolidated financial performance

- The consolidated total revenue for the month was R103.3 million and the consolidated total expenditure was R258.7 million.

#### Parent financial performance

- The total revenue for the month was R69.5 million and the total operating expenditure was R228.9 million.

#### MAP Water (Entity) financial performance

- The total revenue was R33.8 million and the total operating expenditure was R29.8 million.

#### Debtors balance

- The total debt book was R3 billion.

#### Creditors balance

- The total Parent municipality outstanding creditors was R10.4 billion.



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Local Municipality • Inkqubo yase-inkqubo • Inkqubo yase-inkqubo

### 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	474 588	356 208	118 380	33%
Intercompany/Parent subsidiary transactions	270 618	33 865	45 103	(11 238)	-25%
<b>Total consolidated revenue</b>	<b>2 407 865</b>	<b>508 453</b>	<b>401 311</b>	<b>107 142</b>	<b>27%</b>
Operating Expenditure	2 638 370	490 119	439 728	50 391	11%
<b>Surplus/ (Deficit)</b>	<b>(230 505)</b>	<b>18 333</b>	<b>(38 417)</b>	<b>56 751</b>	<b>-148%</b>
Capital expenditure	316 681	14 699	52 780	(38 081)	-72%

The total consolidated year to date actual operating revenue of R508 million was R107.1 million (27%) more than the year to date budget of R401.3 million. The total year to date operating expenditure of R490.1 million was R50.3 million (11%) more than the year to date budget of R439.7 million. The actual performance was above target due to the Eskom bill and interest. The total year to date capital expenditure of R14.6 million was R38 million (72%) less than the year to date budget of R52.7 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	356 208	17%	474 588	22%
Intercompany/Parent subsidiary transactions	270 618	45 103	17%	33 865	13%
<b>Total consolidated revenue</b>	<b>2 407 865</b>	<b>401 311</b>	<b>17%</b>	<b>508 453</b>	<b>21%</b>
Operating Expenditure	2 638 370	439 728	17%	490 119	19%
<b>Surplus/ (Deficit)</b>	<b>(230 505)</b>	<b>(38 417)</b>	<b>17%</b>	<b>18 333</b>	<b>-8%</b>
Capital expenditure	316 681	52 780	17%	14 699	5%

The adjustment budget will be done in February 2026 or if a need arises before the mid-term. The total year to date outcomes should be at 17% of the budget by the end of August 2025. The total year to date operating revenue was at 21%, the total operating expenditure was at 19% and the total capital expenditure was at 5% of the budget.



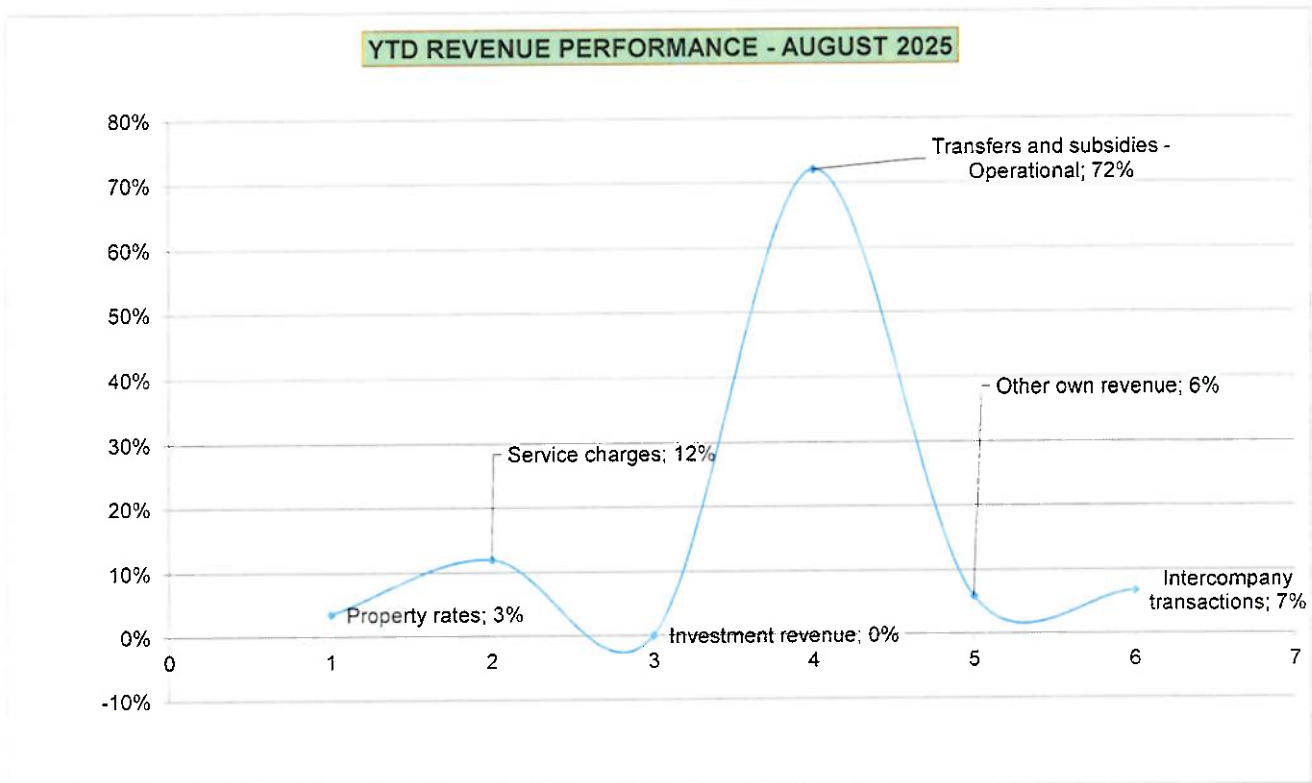
## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 AUGUST 2025

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

The table below indicates transfers and subsidies contributed 72% and the second revenue contributor was from services charges, which was at 12% of the total revenue to date.

<b>Year to date performance by the end of August 2025</b>		
<b>Description R'000</b>	<b>Amount</b>	<b>%</b>
Property rates	17 632	3%
Service charges	60 907	12%
Investment revenue	—	0%
Transfers and subsidies - Operational	366 381	72%
Other own revenue	29 668	6%
Intercompany transactions	33 865	7%
<b>Total Revenue</b>	<b>508 453</b>	<b>100%</b>





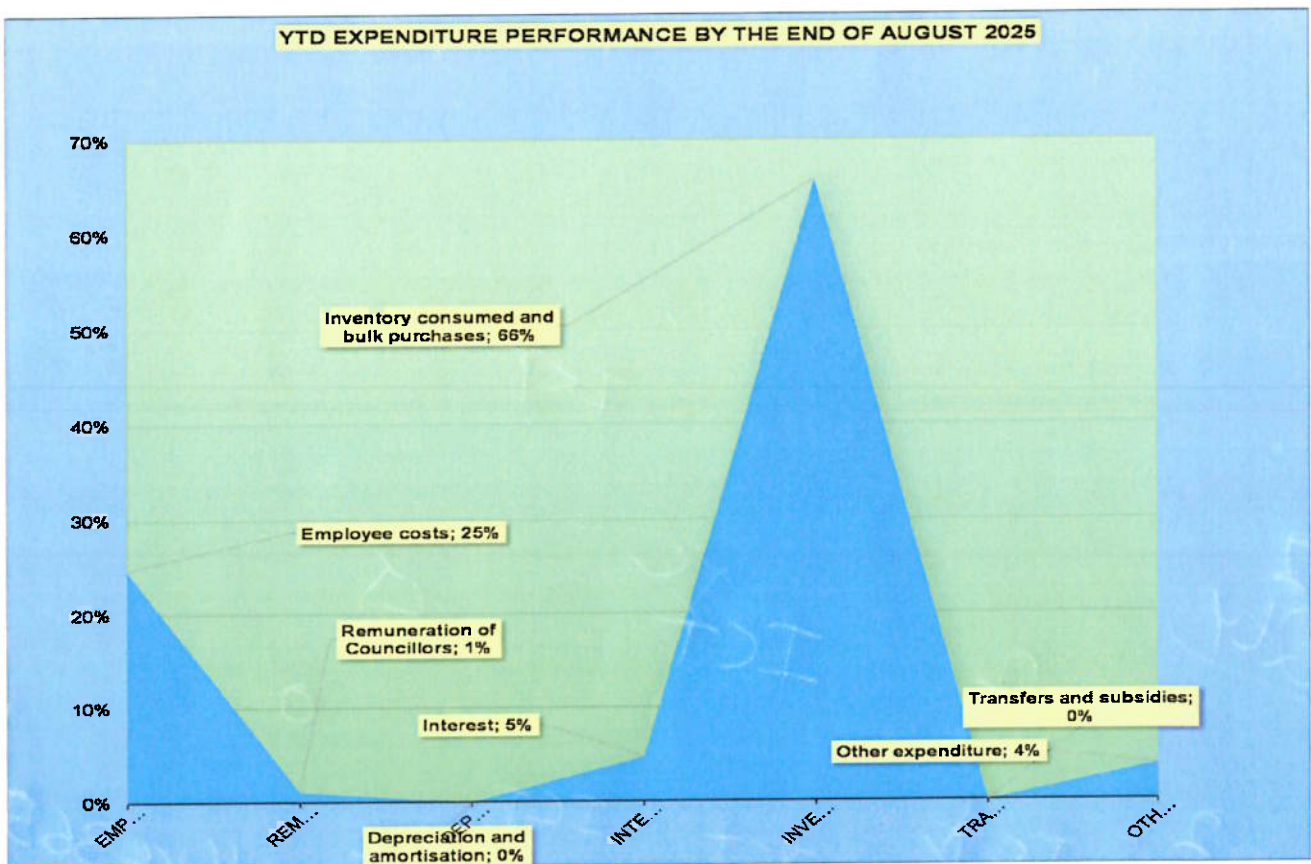
## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 AUGUST 2025

Local Municipality • Inkqubo ka-vekhaji • Posa ya Muniisipali

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

The chart shows that inventory consumed and bulk purchases date contributed **66%** and employee costs was **25%** of the total expenditure to date.

<b>Year to date performance by the end of August 2025</b>		
<b>Description R'000</b>	<b>Amount</b>	<b>%</b>
Employee costs	120 721	<b>25%</b>
Remuneration of Councillors	5 369	<b>1%</b>
Depreciation and amortisation	—	<b>0%</b>
Interest	23 052	<b>5%</b>
Inventory consumed and bulk purchases	322 409	<b>66%</b>
Transfers and subsidies	—	<b>0%</b>
Other expenditure	18 568	<b>4%</b>
<b>Total Expenditure</b>	<b>490 119</b>	<b>100%</b>





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### 9 BUDGET PERFORMANCE OVERVIEW

#### 9.1 Operating Revenue by Source

##### 9.1.1 Table 3: Table C4 Financial Performance (Revenue)

FS194 Maluti-a-Phofung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02  
August

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		287 671	739 063	739 063	25 119	24 382	123 177	(98 795)	-80%	739 063
Service charges - Water		81 910	95 159	95 159	8 730	18 245	15 860	2 385	15%	95 159
Service charges - Waste Water Management		48 889	51 422	51 422	4 568	9 129	8 570	559	7%	51 422
Service charges - Waste management		48 662	51 184	51 184	4 585	9 150	8 531	620	7%	51 184
Sale of Goods and Rendering of Services		2 688	6 743	6 743	276	600	1 124	(523)	-47%	6 743
Interest earned from Receivables		107 556	125 181	125 181	8 911	17 403	20 864	(3 461)	-17%	125 181
Interest from Current and Non Current Assets		20 714	12 764	12 764	4 042	4 042	2 127	1 915	90%	12 764
Rent on Land		-	1 000	1 000	-	-	167	(167)	-100%	1 000
Rental from Fixed Assets		1 857	3 992	3 992	89	201	665	(464)	-70%	3 992
Operational Revenue		1 087	11 772	11 772	107	211	1 962	(1 751)	-89%	11 772
<b>Non-Exchange Revenue</b>										
Property rates		107 972	110 363	110 363	9 093	17 632	18 394	(762)	-4%	110 363
Fines, penalties and forfeits		207	2 396	2 396	243	390	399	(10)	-2%	2 396
Licence and permits		-	1 663	1 663	-	-	277	(277)	-100%	1 663
Transfers and subsidies - Operational		852 793	882 846	882 846	335	366 381	147 141	219 240	149%	882 846
Interest		426 385	41 693	41 693	3 423	6 821	6 949	(128)	-2%	41 693
Other Gains		8	7	7	-	-	1	(1)	-100%	7
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>1 988 399</b>	<b>2 137 247</b>	<b>2 137 247</b>	<b>69 520</b>	<b>474 588</b>	<b>356 208</b>	<b>118 380</b>	<b>33%</b>	<b>2 137 247</b>
Share of Surplus/Deficit attributable to Associate								-		
Intercompany/Parent subsidiary transactions		202 535	270 618	270 618	33 865	33 865	45 103	(11 238)	(0)	270 618
<b>Surplus/ (Deficit) for the year</b>		<b>(597 738)</b>	<b>60 745</b>	<b>60 745</b>	<b>(139 261)</b>	<b>34 487</b>	<b>10 124</b>	<b>24 362</b>	<b>0</b>	<b>60 745</b>

**9.1.1.1. Electricity revenue** to date amounted to R24.3 million which was 80% below the target of R123.1 million. Eskom started billing all conventional meters in September 2024, however the municipality has only received transactions until April 2025. The billing reports from May to August 2025 are still outstanding for preparation of journals.

**Remedial action/s** - the Municipality sent the letter to Eskom requesting the outstanding reports on the 11 July 2025 and no response has been received, a follow up letter will be prepared.

**9.1.1.2. Water revenue** to date amounted to R18.2 million which was 15% above the target of R15.8 million. The provision of access to water has improved.

**Remedial action/s** – monitor monthly performance and adjust the budget up during the mid-term adjustment budget.



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Local Municipality • Mithabeng Local Municipality • Psooane Municipality

- 9.1.1.3. Waste water management revenue** to date amounted to R9.1 million which was 7% above the target of R8.5 million.  
**Remedial action/s** – monitor monthly performance and adjust the budget up during the mid-term adjustment budget.
- 9.1.1.4. Waste management revenue** to date amounted to R9.1 million which was 7% above the year to date target of R8.5 million.  
**Remedial action/s** – monitor monthly performance and adjust the budget up during the mid-term adjustment budget.
- 9.1.1.5. Sale of good and services** year to date outcome amounted to R600 thousand which was 47% less than the target of R1.1 million. This revenue depends on community needs.  
**Remedial action/s** – monitor monthly performance and adjust the budget down during the mid-term adjustment budget.
- 9.1.1.6. Interest earned receivables (debtors)** – to date of R17.4 million was R3.4 million (17%) less than the year to date target of R20.8 million.  
**Remedial action/s**  
a) monitor monthly performance and adjust the budget down during the mid-term adjustment budget.  
b) revenue enhancement roadshows must be held to encourage consumers to pay the municipal account.
- 9.1.1.7. Interest from current and non-current assets** – amounted to R4 million which was 90% more than year to date target of R2.1 million.  
**Remedial action/s** – monitor monthly performance and adjust the budget up during the mid-term adjustment budget.
- 9.1.1.8. Rental from fixed assets** to date amounted to R201 thousand which was 70% less than the target of R665 thousand. This revenue depends on community needs.  
**Remedial action/s** - monitor monthly performance and adjust the budget down during the mid-term adjustment budget.
- 9.1.1.9. Operational revenue** – to date was R211 thousand which was 89% less than the target of R1.9 million.  
**Remedial action/s** – department must implement activities on the revenue enhancement strategy in order to improve revenue.
- 9.1.1.10. Property rates** to date was R17.6 million which was 4% below the target of R18.3 million.



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**Remedial action/s** - monitor monthly performance and adjust the budget down during the mid-term adjustment budget.

- 9.1.1.11. Fines** – year to date amounted to R390 thousand which was 2% less than the target of R399 thousand. The installation of speed cameras has been implemented the movement on the business fines has not yet been realised.

**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.

- 9.1.1.13. Transfers and subsidies** - total year to date amounted to R366.3 million. Which includes the total equitable share and the revenue recognised for FMG.

**Remedial action/s** – not required.

- 9.1.1.14. Interest (property rates)** – to date amounted to R6.8 million which was R128 thousand less than the target.

**Remedial action/s** – monitor monthly performance and adjust the budget down during the mid-term adjustment budget.

- 9.1.1.15. Intercompany transactions** – which relates to the MAP Water revenue amounted to R33.8 million by the end of August 2025. The performance is R11.2 million less than the target of R45.1 million.

**Remedial action/s**

- a) monitor monthly performance and adjust the budget down during the mid-term adjustment budget.
- b) revenue enhancement roadshows must be held to encourage consumers to pay the municipal account.



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Local Municipality • Ntshobolele • Buffalo • Phofung Municipality

### 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) - M02 August

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		665 365	722 554	722 554	74 315	120 721	120 426	295	0%	722 554
Remuneration of councillors		37 151	36 529	36 529	2 670	5 369	6 088	(719)	-12%	36 529
Bulk purchases - electricity		1 068 512	1 114 944	1 114 944	170 272	320 297	185 824	134 473	72%	1 114 944
Inventory consumed		27 262	69 277	69 277	911	2 112	11 546	(9 434)	-82%	69 277
Debt impairment		423 323	13 280	13 280	-	-	2 213	(2 213)	-100%	13 280
Depreciation and amortisation		7 940	75 930	75 930	-	-	12 655	(12 655)	-100%	75 930
Interest		426 974	51 662	51 662	9	23 052	8 610	14 442	168%	51 662
Contracted services		136 514	203 440	203 440	8 428	15 681	33 907	(18 226)	-54%	203 440
Transfers and subsidies		177 250	198 043	198 043	-	-	33 007	(33 007)	-100%	198 043
Irrecoverable debts written off		1 180	23 120	23 120	165	223	3 853	(3 631)	-94%	23 120
Operational costs		69 899	129 590	129 590	2 028	2 665	21 598	(18 934)	-88%	129 590
Losses on Disposal of Assets		(6 676)	-	-	-	-	-	-	-	-
Other Losses		2	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>3 034 698</b>	<b>2 638 370</b>	<b>2 638 370</b>	<b>258 799</b>	<b>490 119</b>	<b>439 728</b>	<b>50 391</b>	<b>11%</b>	<b>2 638 370</b>

**9.2.1.1. Employee related costs** outcome for the month of August amounted R74.3 million, which includes July and August transactions from the Entity. The overtime for the month amounted to R2.7 million as indicated under Table 17 (excluding shifts remuneration).

**Remedial action/s** – not required. The year to date outcome was within the set target.

**9.2.1.2. Remuneration of councillors'** outcome to date amounted to R5.3 million which was 12% below the target of R6 million.

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

**9.2.1.3. Bulk purchases – electricity** year to date amounted to R320.2 million which was R134.4 million above the target of R185.8 million.

**Remedial action/s** – monitor performance and adjust the budget accordingly during the mid-term budget.

**9.2.1.4. Inventory consumed** year to date amounted to R2.1 million which was 82% less than the target of R11.5 million

**Remedial action/s** –

- a) Department to adhere to procurement plans to ensure they do not overspend or underspend.



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

Local Municipality • Mphahlele • 11540 • P.O. Box 11540

- 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 August 2025. The monthly calculations are not performed as they should.

### **Remedial action/s –**

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

**9.2.1.6. Interest** year to date amounted to R9 thousand by the end of August 2025. The municipality was charged the interest due to failure to maintain the Eskom current account.

### **Remedial action/s**

- a) improve service delivery and collection to be able to maintain the Eskom current account.
- b) Eskom assists with collection as part of partnership through the DAA

**9.2.1.7. Contracted services** amounted to R8.4 million and year to date amounted to R15.6 million which was 54% less than the target of R33.9 million. The low expenditure is due to the MAP Water transactions which are not recorded and also the non-existence of the assets maintenance plan which should be used to guide the budget estimates.

### **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.

**9.2.1.8. Transfers and subsidies** – the July invoice from MAP Water has not been recorded on the system and the August invoice was not received when the month was closed.

### **Remedial action/s**

- a) Timeous recording of transactions on the system.
- b) The Entity must submit the invoices by the 7<sup>th</sup> of every month as required.

**9.2.1.9. Irrecoverable debts written off** year to date amounted to R223 thousand.

**Remedial action/s** – revenue enhancement roadshows must be held to encourage consumers to pay the municipal account.



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

Local Municipality • Intermediate • District • Provincial

**9.2.1.10. Operational costs** year to date was at R2.6 million which was 88% below the target of R21.5 million. This category includes amongst others; protective clothing, water and sewerage levies to the entity, advertisements, audit fees).

### **Remedial action/s**

- a) Department 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 AUGUST 2025**

Local Municipality • Mmasepika • Lesotho • Public Transport

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

Description	Budget 2025/26	Aug-25	YTD Actual
<b>Vote 03 - Corporate Services</b>	<b>254</b>	<b>—</b>	<b>3</b>
R & M - Computer Equipment	200	—	—
Inventory: R & M - Computer Equipment	54	—	3
<b>Vote 05 - Municipal Infrastructure</b>	<b>20 500</b>	<b>708</b>	<b>708</b>
R & M - Resurfacing Of Roads	5 000	—	—
R & M - Streets & Stormwater	1 000	—	—
Contracted: Maintenance water access to building	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	708	708
<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>—</b>	<b>1 010</b>
Contr: Maintenance Of Equipment	612	—	—
R & M - Motors & Pumps	200	—	—
R & M - Vehicles	5 000	—	1 010
Inventory: R & M - Vehicles	100	—	—
<b>Vote 08 - Sports, Arts, Parks, Culture</b>	<b>3 650</b>	<b>127</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	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>29</b>	<b>56</b>
R & M - Buildings	25 000	29	56
Contr: Maintenance Of Equipment	500	—	—
Contr: Maintenance Of Equipment	600	—	—
Inventory: R & M - Buildings	1 000	—	—
Inventory: R & M - Equipment & Tools	500	—	—
<b>Vote 13 - Electricity Department</b>	<b>28 360</b>	<b>148</b>	<b>148</b>
R & M - Network Reticulation	6 360	145	145
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	—	—
Inventory: R & M - Transformers	2 000	—	—
Inventory: R & M - Street Lights	2 000	3	3
Inventory: R & M Traffic Lights	2 000	—	—
<b>Vote 14 - Maluti Water</b>	<b>23 817</b>	<b>—</b>	<b>—</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 Owa Qwa	125	—	—
R & M - Network Reticulation Harrysmith	357	—	—
R & M - Quality Monitoring	706	—	—
R & M - Sheq Plus Sheq Incentive	2 144	—	—
R & M - Vehicle Licenses	1 130	—	—
R & M - Vehicles	706	—	—
R&M - Motors & Pumps Makw & Moeding Wwtw	222	—	—
Other R&M inventory	2 938	—	—
<b>Total</b>	<b>112 093</b>	<b>1 012</b>	<b>2 052</b>



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

Local Municipality • MFMA Section 71 Statement • Period: 01/08/2025

### 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 - M02 August**

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>		25 956	54 515	54 515	856	856	9 086	8 230	90,6%	54 515
Roads Infrastructure		4 033	10 000	10 000	708	708	1 667	959	57,5%	10 000
Roads		4 033	10 000	10 000	708	708	1 667	959	57,5%	10 000
Storm water Infrastructure		-	1 000	1 000	-	-	167	167	100,0%	1 000
Drainage Collection		-	1 000	1 000	-	-	167	167	100,0%	1 000
Electrical Infrastructure		20 992	28 360	28 360	148	148	4 727	4 579	96,9%	28 360
MV Substations		3 028	5 000	5 000	-	-	833	833	100,0%	5 000
MV Networks		9 264	12 000	12 000	3	3	2 000	1 997	99,9%	12 000
LV Networks		8 699	11 360	11 360	145	145	1 893	1 748	92,3%	11 360
Water Supply Infrastructure		-	1 632	1 632	-	-	272	272	100,0%	1 632
Reservoirs		-	376	376	-	-	63	63	100,0%	376
Pump Stations		-	470	470	-	-	78	78	100,0%	470
Water Treatment Works		-	786	786	-	-	131	131	100,0%	786
Sanitation Infrastructure		222	4 023	4 023	-	-	670	670	100,0%	4 023
Pump Station		-	1 500	1 500	-	-	250	250	100,0%	1 500
Reticulation		222	1 982	1 982	-	-	330	330	100,0%	1 982
Waste Water Treatment Works		-	540	540	-	-	90	90	100,0%	540
Solid Waste Infrastructure		710	9 500	9 500	-	-	1 583	1 583	100,0%	9 500
Landfill Sites		710	6 500	6 500	-	-	1 083	1 083	100,0%	6 500
Waste Transfer Stations		-	3 000	3 000	-	-	500	500	100,0%	3 000
<b>Community Assets</b>		-	400	400	-	-	67	67	100,0%	400
Community Facilities		-	400	400	-	-	67	67	100,0%	400
Cemeteries/Crematoria		-	400	400	-	-	67	67	100,0%	400
<b>Other assets</b>		1 329	29 500	29 500	156	184	4 917	4 733	96,3%	29 500
Operational Buildings		1 329	29 500	29 500	156	184	4 917	4 733	96,3%	29 500
Municipal Offices		1 329	29 500	29 500	156	184	4 917	4 733	96,3%	29 500
<b>Computer Equipment</b>		20	1 022	1 022	-	3	170	167	98,2%	1 022
Computer Equipment		20	1 022	1 022	-	3	170	167	98,2%	1 022
<b>Furniture and Office Equipment</b>		-	363	363	-	-	60	60	100,0%	363
Furniture and Office Equipment		-	363	363	-	-	60	60	100,0%	363
<b>Machinery and Equipment</b>		6 495	26 293	26 293	-	1 010	4 382	3 372	77,0%	26 293
Machinery and Equipment		6 495	26 293	26 293	-	1 010	4 382	3 372	77,0%	26 293
<b>Total Repairs and Maintenance Expenditure</b>	1	33 799	112 093	112 093	1 012	2 052	18 682	16 630	89,0%	112 093



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

Local Municipality • Inkosiqela • Iinkqubo • Iinkqubo • Inkosiqela • Inkosiqela

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

The total outstanding balance for Eskom amounted to R9.678 billion by the end of August 2025.

<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 period</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
	<b>TOTAL</b>	<b>(87 058)</b>	<b>11 409</b>	<b>321 682</b>	<b>17 082</b>	<b>42 839</b>	

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

The total outstanding balance was R514.1 million as per the May 2025 statement. The statement for August 2025 had not been received by the time this report was completed. The below table included the R10 million paid in August.

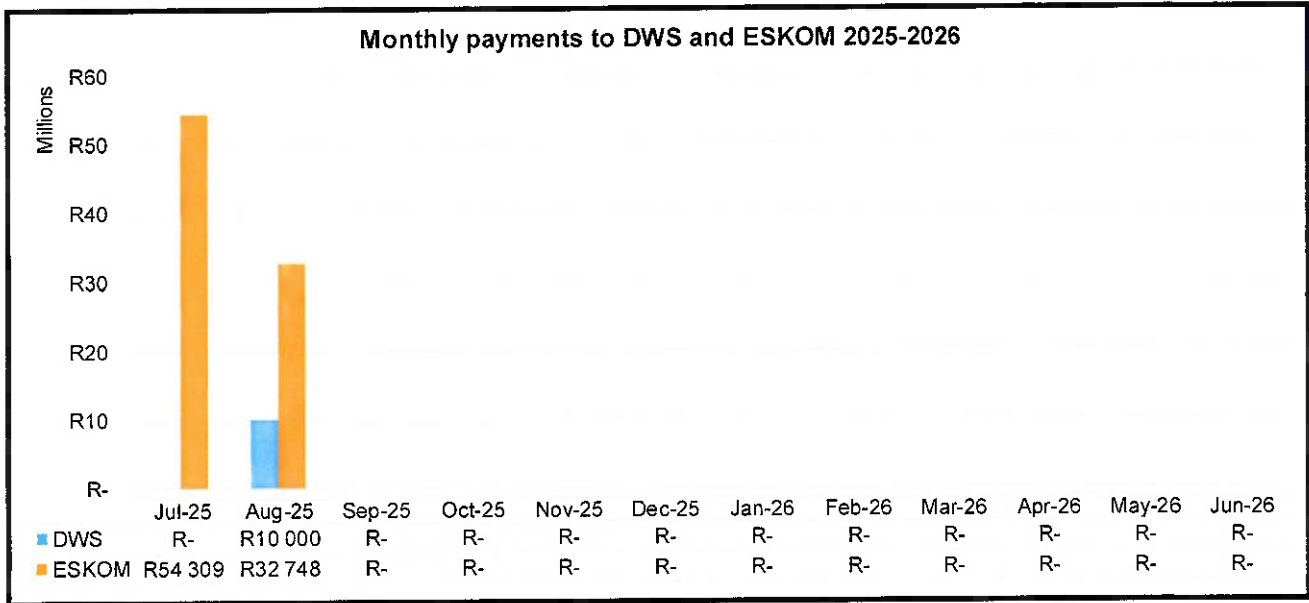
<b>DWS BULK INVOICE CHARGES AND PAYMENTS FROM AUGUST 2025 TO DATE</b>						
<b>R'000</b>						
<b>Months</b>	<b>Opening balance</b>	<b>Payments</b>	<b>Payment Adjustments</b>	<b>Interests</b>	<b>Total charges</b>	<b>Closing balance</b>
May-25	524 118	(10 000)	–	–	372	514 490
Jun-25	514 490	–	–	–	239	514 729
Jul-25	514 729	–	–	–	–	514 729
Aug-25	514 729	(10 000)	–	–	–	504 729
Jun-26	504 729	–	–	–	–	504 729
	<b>TOTAL</b>	<b>(20 000)</b>	<b>–</b>	<b>–</b>	<b>611</b>	



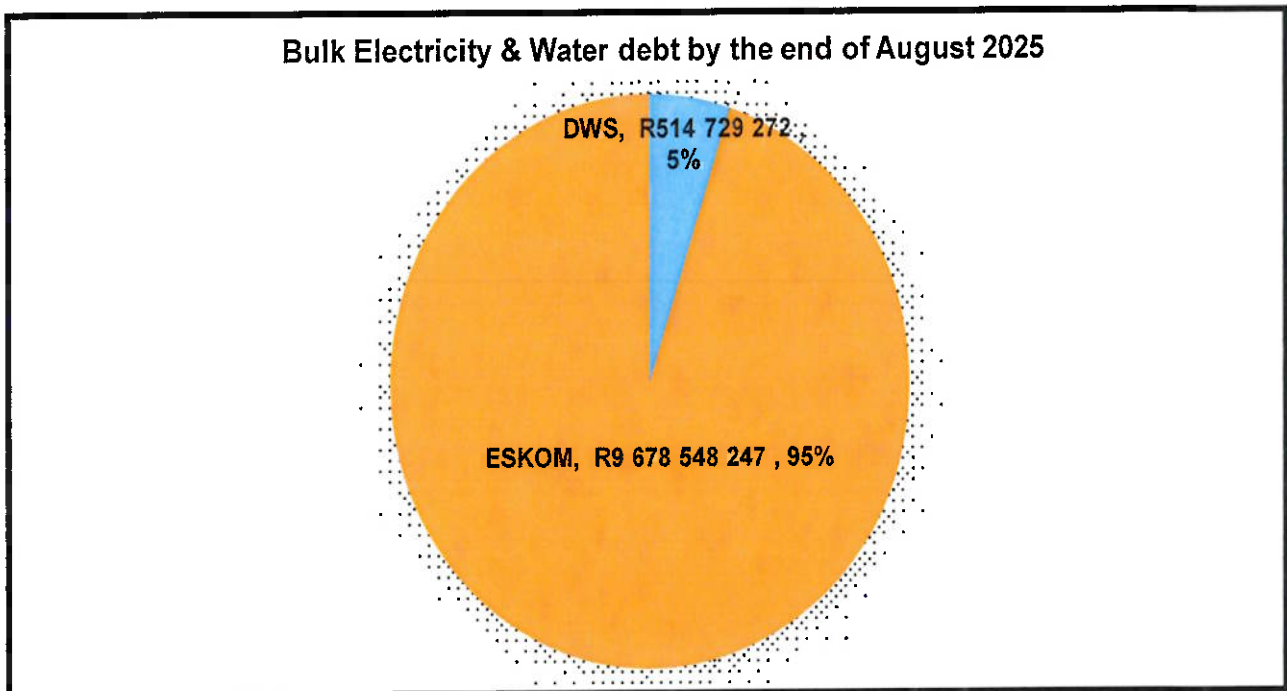
**MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 AUGUST 2025**

Local Municipality • Inkqubo • Inkqubo • Inkqubo • Inkqubo

**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 AUGUST 2025**

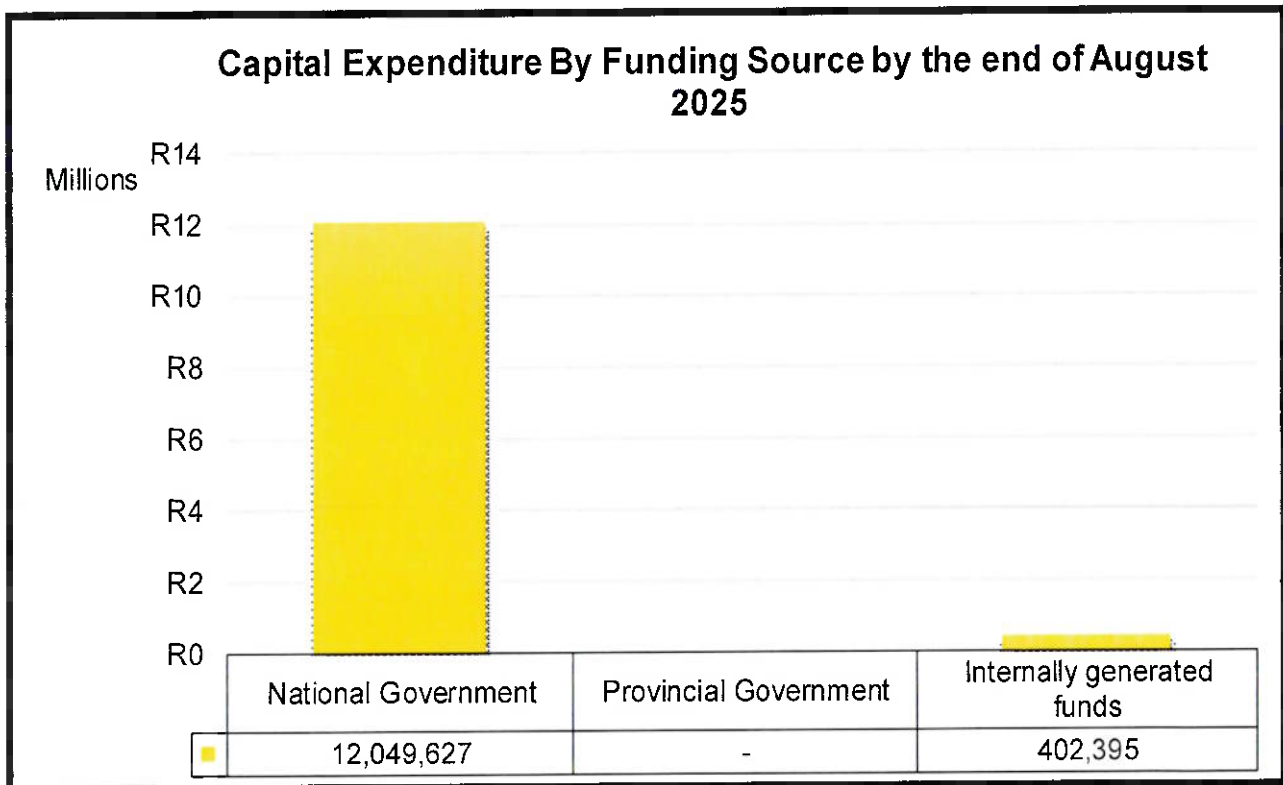
Local Municipality • Inkqubo eziqhekeke • Inkqubo eziqhekeke

**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	August Actuals	YearTD actuals
National Government	286 417	12 050	14 046
Provincial Government	–	–	–
Internally generated funds	30 264	402	652
<b>Total</b>	<b>316 681</b>	<b>12 452</b>	<b>14 699</b>

**9.3.2 Chart 3: Total Capital expenditure**



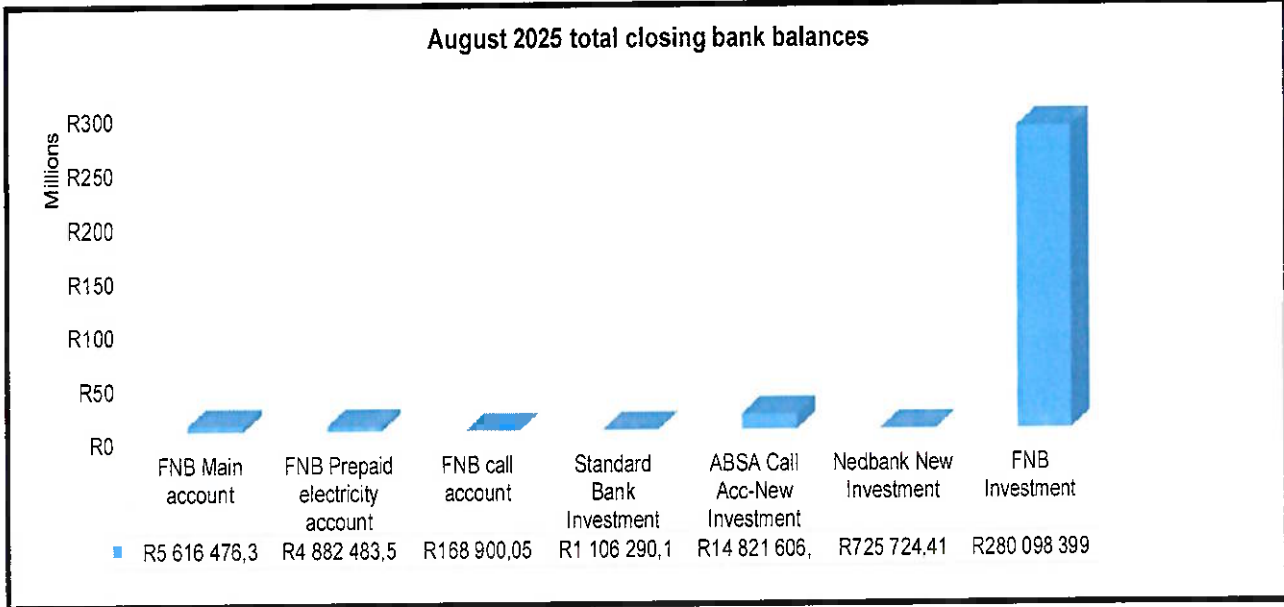


**MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 AUGUST 2025**

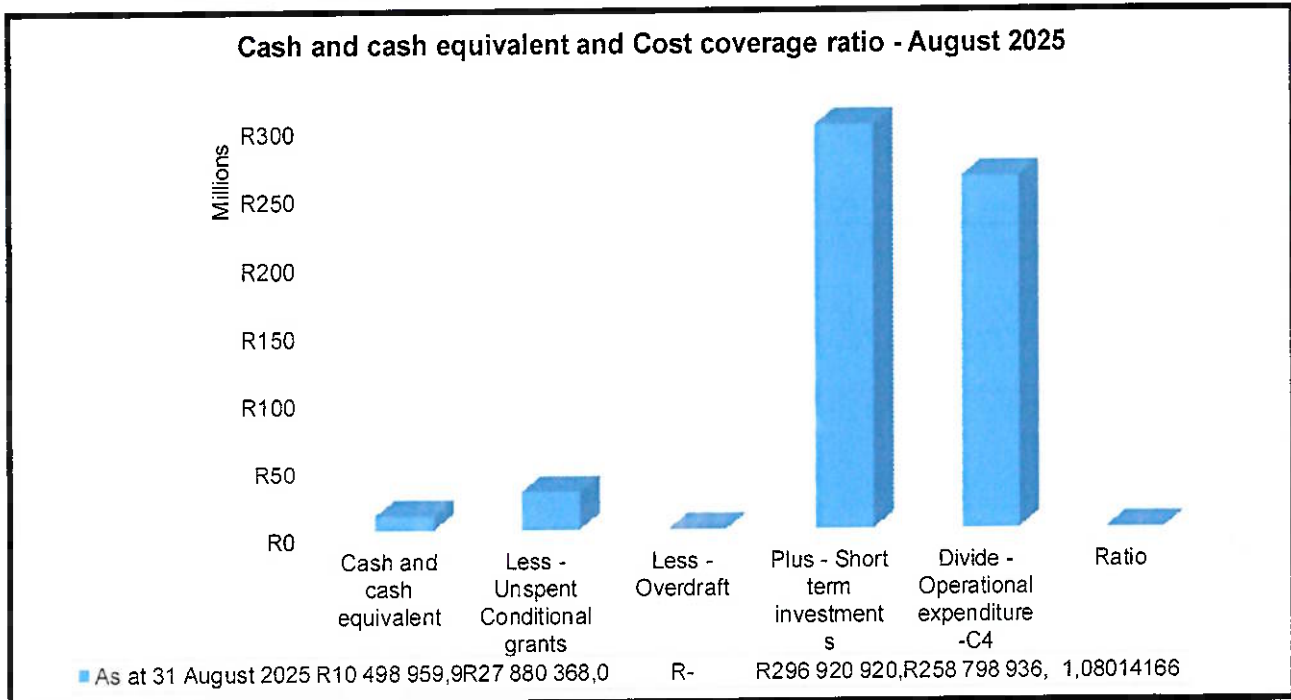
Local Municipality • Amosweni • The Eastern Cape • Ficksburg Municipality

**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 AUGUST 2025

Local Municipality • Mankweng • Tloetshe • Pooko • Mankweng

### 9.5 Budget Funding Plan progress

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

#### 9.5.1 Positive Cash flow

The municipality's bank balance is positive with the total closing balance of R307.4 million (main account and investments accounts)

#### 9.5.2 Cash Coverage

The cash coverage ratio by the end of August was 1.0 which indicated that the cash available can cover 1 month of fixed commitments. See Chart 5.

#### 9.5.3 Collection Rate

The collection rate to date was 98% 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 R10.4 billion, including the Eskom debt of R9.6 billion and the DWS debt of R500.3 million (this is the total recorded on the financial system to date, the total on the statement received up to May 2025 was R514 million). See table 11.

#### 9.5.5 Non-core expenditure

The year to date budget was R17.3 million and the year to date outcomes was R19.1 million resulting into a year to date savings of R1.7 million.

<b>Reduction in non-core expenditure 2025/26</b>				
<b>Description R'000</b>	<b>Original Budget</b>	<b>YearTD Budget</b>	<b>YearTD Outcomes</b>	<b>YearTD Savings</b>
Use of consultants	37 591	6 265	3 393	2 872
Travelling expenses	5 205	867	123	744
Reduction in Employee costs	55 536	9 256	15 344	(6 088)
Sponsorships, events and catering	1 155	193	24	168
Communications (adverts, telephone)	4 670	778	257	522
<b>Total</b>	<b>104 157</b>	<b>17 359</b>	<b>19 141</b>	<b>(1 782)</b>



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

Local Municipality • Amathole District Municipality • Ficksburg Municipality

### 10 CONSOLIDATED IN-YEAR BUDGET STATEMENT TABLES

**FS194 Maluti-a-Phofung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M02 August**

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		<b>1 021 929</b>	<b>1 034 661</b>	<b>1 034 661</b>	<b>17 032</b>	<b>394 785</b>	<b>172 443</b>	<b>222 341</b>	<b>129%</b>	<b>1 034 661</b>
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration	1 021 929	1 034 661	1 034 661	17 032	394 785	172 443	222 341	129%	1 034 661	
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		<b>27 422</b>	<b>34 324</b>	<b>34 324</b>	<b>1 555</b>	<b>5 721</b>	<b>5 721</b>	<b>(3 754)</b>	<b>-66%</b>	<b>34 324</b>
Community and social services	13 292	5 658	5 658	1 260	1 476	943	533	56%	5 658	
Sport and recreation	13 086	16 362	16 362	26	83	2 727	(2 644)	-97%	16 362	
Public safety	383	462	462	171	213	77	136	177%	462	
Housing	662	11 842	11 842	98	195	1 974	(1 779)	-90%	11 842	
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		<b>31 615</b>	<b>64 443</b>	<b>64 443</b>	<b>1 194</b>	<b>1 437</b>	<b>10 741</b>	<b>(9 304)</b>	<b>-87%</b>	<b>64 443</b>
Planning and development	978	8 256	8 256	171	413	1 376	(963)	-70%	8 256	
Road transport	30 637	56 187	56 187	1 023	1 023	9 364	(8 341)	-89%	56 187	
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>1 153 460</b>	<b>1 295 069</b>	<b>1 295 069</b>	<b>65 892</b>	<b>92 553</b>	<b>215 845</b>	<b>(123 292)</b>	<b>-57%</b>	<b>1 295 069</b>
Energy sources	695 361	823 845	823 845	31 251	32 203	137 308	(105 105)	-77%	823 845	
Water management	215 958	238 348	238 348	21 608	35 114	39 725	(4 610)	-12%	238 348	
Waste water management	157 031	157 216	157 216	6 885	12 980	26 203	(13 223)	-50%	157 216	
Waste management	85 110	75 660	75 660	6 147	12 255	12 610	(355)	-3%	75 660	
<i><b>Other</b></i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>2</b>	<b>2 234 425</b>	<b>2 428 497</b>	<b>2 428 497</b>	<b>85 673</b>	<b>490 741</b>	<b>404 750</b>	<b>85 991</b>	<b>21%</b>	<b>2 428 497</b>
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		<b>580 451</b>	<b>713 906</b>	<b>713 906</b>	<b>40 021</b>	<b>67 306</b>	<b>118 984</b>	<b>(51 679)</b>	<b>-43%</b>	<b>713 906</b>
Executive and council		88 596	101 573	101 573	8 061	12 972	16 929	(3 957)	-23%	101 573
Finance and administration		483 791	603 222	603 222	31 393	53 200	100 537	(47 337)	-47%	603 222
Internal audit		8 064	9 111	9 111	567	1 134	1 518	(384)	-25%	9 111
<i><b>Community and public safety</b></i>		<b>585 178</b>	<b>181 120</b>	<b>181 120</b>	<b>11 336</b>	<b>25 516</b>	<b>30 187</b>	<b>(4 671)</b>	<b>-15%</b>	<b>181 120</b>
Community and social services		20 667	24 023	24 023	1 485	3 142	4 004	(862)	-22%	24 023
Sport and recreation		469 350	54 437	54 437	3 807	7 975	9 073	(1 097)	-12%	54 437
Public safety		90 742	91 491	91 491	5 694	13 694	15 249	(1 554)	-10%	91 491
Housing		4 418	11 169	11 169	349	704	1 861	(1 157)	-62%	11 169
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		<b>44 797</b>	<b>89 706</b>	<b>89 706</b>	<b>3 773</b>	<b>7 131</b>	<b>14 951</b>	<b>(7 820)</b>	<b>-52%</b>	<b>89 706</b>
Planning and development		23 665	39 196	39 196	2 134	4 312	6 533	(2 221)	-34%	39 196
Road transport		21 132	50 510	50 510	1 639	2 819	8 418	(5 599)	-67%	50 510
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>1 821 263</b>	<b>1 649 374</b>	<b>1 649 374</b>	<b>203 249</b>	<b>389 535</b>	<b>274 896</b>	<b>114 639</b>	<b>42%</b>	<b>1 649 374</b>
Energy sources		1 569 405	1 259 188	1 259 188	175 763	354 053	209 865	144 188	69%	1 259 188
Water management		80 850	146 057	146 057	11 317	11 301	24 343	(13 042)	-54%	146 057
Waste water management		58 100	93 557	93 557	8 549	8 534	15 593	(7 059)	-45%	93 557
Waste management		112 908	150 572	150 572	7 619	15 648	25 095	(9 448)	-38%	150 572
<i><b>Other</b></i>		<b>3 009</b>	<b>4 263</b>	<b>4 263</b>	<b>420</b>	<b>632</b>	<b>711</b>	<b>(79)</b>	<b>-11%</b>	<b>4 263</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>3 034 698</b>	<b>2 638 370</b>	<b>2 638 370</b>	<b>258 799</b>	<b>490 119</b>	<b>439 728</b>	<b>50 391</b>	<b>11%</b>	<b>2 638 370</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(800 272)</b>	<b>(209 873)</b>	<b>(209 873)</b>	<b>(173 126)</b>	<b>622</b>	<b>(34 979)</b>	<b>35 601</b>	<b>-1,01777</b>	<b>(209 873)</b>



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

Local Municipality: Maluti-a-Phofung • Phiso • Phiso • Phiso

**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	-	-	260	(260)	-100,0%	1 560
Vote 04 - Financial Services		1 224 181	1 303 719	1 303 719	50 896	428 650	217 286	211 363	97,3%	1 303 719
Vote 05 - Municipal Infrastructure		488 735	527 411	527 411	35 664	61 373	87 902	(26 529)	-30,2%	527 411
Vote 06 - Community Services		12 632	4 792	4 792	1 195	1 348	799	550	68,8%	4 792
Vote 07 - Public Safety & Transport		383	462	462	171	213	77	136	177,0%	462
Vote 08 - Sports, Arts, Parks, Culture		13 086	16 362	16 362	26	83	2 727	(2 644)	-97,0%	16 362
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		16	5 863	5 863	91	211	977	(767)	-78,4%	5 863
Vote 10 - Human Settlements		1 321	12 708	12 708	164	322	2 118	(1 796)	-84,8%	12 708
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		962	2 394	2 394	79	203	399	(196)	-49,2%	2 394
Vote 13 - Electricity Department		695 361	823 845	823 845	31 251	32 203	137 308	(105 105)	-76,5%	823 845
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>2 436 960</b>	<b>2 699 115</b>	<b>2 699 115</b>	<b>119 538</b>	<b>524 606</b>	<b>449 853</b>	<b>74 753</b>	<b>16,6%</b>	<b>2 699 115</b>
<b>Expenditure by Vote</b>	1									
Vote 01 - Legislative Authority		65 145	67 317	67 317	4 300	8 355	11 220	(2 865)	-25,5%	67 317
Vote 02 - Office Of The Municipal Manager		22 148	24 646	24 646	2 028	3 853	4 108	(254)	-6,2%	24 646
Vote 03 - Corporate Services		80 146	129 100	129 100	11 583	16 044	21 517	(5 472)	-25,4%	129 100
Vote 04 - Financial Services		299 741	354 893	354 893	10 748	17 822	59 149	(41 327)	-69,9%	354 893
Vote 05 - Municipal Infrastructure		163 542	276 817	276 817	9 419	18 635	46 136	(27 501)	-59,6%	276 817
Vote 06 - Community Services		20 843	23 603	23 603	1 501	3 174	3 934	(760)	-19,3%	23 603
Vote 07 - Public Safety & Transport		186 641	184 056	184 056	14 672	32 301	30 676	1 625	5,3%	184 056
Vote 08 - Sports, Arts, Parks, Culture		469 350	54 437	54 437	3 807	7 975	9 073	(1 097)	-12,1%	54 437
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		11 692	16 591	16 591	1 232	2 194	2 765	(571)	-20,7%	16 591
Vote 10 - Human Settlements		12 061	44 933	44 933	596	1 201	7 489	(6 288)	-84,0%	44 933
Vote 11 - Idp, Pms Department		3 713	4 078	4 078	336	663	680	(16)	-2,4%	4 078
Vote 12 - Spatial Development, Planning & Traditional Affairs		11 269	22 791	22 791	987	2 086	3 798	(1 712)	-45,1%	22 791
Vote 13 - Electricity Department		1 568 703	1 257 084	1 257 084	175 706	353 940	209 514	144 426	68,9%	1 257 084
Vote 14 - Maluti Water		119 704	178 023	178 023	21 875	21 875	29 671	(7 796)	-26,3%	178 023
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>3 034 698</b>	<b>2 638 370</b>	<b>2 638 370</b>	<b>258 799</b>	<b>490 119</b>	<b>439 728</b>	<b>50 391</b>	<b>11,5%</b>	<b>2 638 370</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(597 738)</b>	<b>60 745</b>	<b>60 745</b>	<b>(139 261)</b>	<b>34 487</b>	<b>10 124</b>	<b>24 362</b>	<b>240,6%</b>	<b>60 745</b>



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

Local Municipality • Inkqubo yomsebenzi • Inkqubo yomsebenzi

**FS194 Maluti-a-Phofung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August**

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		287 671	739 063	739 063	25 119	24 382	123 177	(98 795)	-80%	739 063
Service charges - Water		81 910	95 159	95 159	8 730	18 245	15 860	2 385	15%	95 159
Service charges - Waste Water Management		48 889	51 422	51 422	4 568	9 129	8 570	559	7%	51 422
Service charges - Waste management		48 662	51 184	51 184	4 585	9 150	8 531	620	7%	51 184
Sale of Goods and Rendering of Services		2 688	6 743	6 743	276	600	1 124	(523)	-47%	6 743
Agency services										
Interest										
Interest earned from Receivables		107 556	125 181	125 181	8 911	17 403	20 864	(3 461)	-17%	125 181
Interest from Current and Non Current Assets		20 714	12 764	12 764	4 042	4 042	2 127	1 915	90%	12 764
Dividends										
Rent on Land		-	1 000	1 000	-	-	167	(167)	-100%	1 000
Rental from Fixed Assets		1 857	3 992	3 992	89	201	665	(464)	-70%	3 992
Licence and permits										
Special rating levies										
Operational Revenue		1 087	11 772	11 772	107	211	1 962	(1 751)	-89%	11 772
<b>Non-Exchange Revenue</b>										
Property rates		107 972	110 363	110 363	9 093	17 632	18 394	(762)	-4%	110 363
Surcharges and Taxes										
Fines, penalties and forfeits		207	2 396	2 396	243	390	399	(10)	-2%	2 396
Licence and permits		-	1 663	1 663	-	-	277	(277)	-100%	1 663
Transfers and subsidies - Operational		852 793	882 846	882 846	335	366 381	147 141	219 240	149%	882 846
Interest		426 385	41 693	41 693	3 423	6 821	6 949	(128)	-2%	41 693
Fuel Levy										
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		8	7	7	-	-	1	(1)	-100%	7
<b>Discontinued Operations</b>										
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>1 988 399</b>	<b>2 137 247</b>	<b>2 137 247</b>	<b>69 520</b>	<b>474 588</b>	<b>356 208</b>	<b>118 380</b>	<b>33%</b>	<b>2 137 247</b>
<b>Expenditure By Type</b>										
Employee related costs		665 365	722 554	722 554	74 315	120 721	120 426	295	0%	722 554
Remuneration of councillors		37 151	36 529	36 529	2 670	5 369	6 088	(719)	-12%	36 529
Bulk purchases - electricity		1 068 512	1 114 944	1 114 944	170 272	320 297	185 824	134 473	72%	1 114 944
Inventory consumed		27 262	69 277	69 277	911	2 112	11 546	(9 434)	-82%	69 277
Debt impairment		423 323	13 280	13 280	-	-	2 213	(2 213)	-100%	13 280
Depreciation and amortisation		7 940	75 930	75 930	-	-	12 655	(12 655)	-100%	75 930
Interest		426 974	51 662	51 662	9	23 052	8 610	14 442	168%	51 662
Contracted services		136 514	203 440	203 440	8 428	15 681	33 907	(18 226)	-54%	203 440
Transfers and subsidies		177 250	198 043	198 043	-	-	33 007	(33 007)	-100%	198 043
Irrecoverable debts written off		1 180	23 120	23 120	165	223	3 853	(3 631)	-94%	23 120
Operational costs		69 899	129 590	129 590	2 028	2 665	21 598	(18 934)	-88%	129 590
Losses on Disposal of Assets		(6 676)	-	-	-	-	-	-	-	-
Other Losses		2	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>3 034 698</b>	<b>2 638 370</b>	<b>2 638 370</b>	<b>258 799</b>	<b>490 119</b>	<b>439 728</b>	<b>50 391</b>	<b>11%</b>	<b>2 638 370</b>
<b>Surplus/(Deficit)</b>		<b>(1 046 299)</b>	<b>(501 123)</b>	<b>(501 123)</b>	<b>(189 279)</b>	<b>(15 532)</b>	<b>(83 520)</b>	<b>67 989</b>	<b>(0)</b>	<b>(501 123)</b>
Transfers and subsidies - capital (monetary allocations)		246 026	291 250	291 250	16 153	16 153	48 542	(32 388)	(0)	291 250
Transfers and subsidies - capital (in-kind)										
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(800 272)</b>	<b>(209 873)</b>	<b>(209 873)</b>	<b>(173 126)</b>	<b>622</b>	<b>(34 979)</b>	<b>35 601</b>	<b>(0)</b>	<b>(209 873)</b>
Income Tax										
<b>Surplus/(Deficit) after income tax</b>		<b>(800 272)</b>	<b>(209 873)</b>	<b>(209 873)</b>	<b>(173 126)</b>	<b>622</b>	<b>(34 979)</b>	<b>35 601</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>(800 272)</b>	<b>(209 873)</b>	<b>(209 873)</b>	<b>(173 126)</b>	<b>622</b>	<b>(34 979)</b>	<b>35 601</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	33 865	33 865	45 103	(11 238)	(0)	270 618
<b>Surplus/ (Deficit) for the year</b>		<b>(597 738)</b>	<b>60 745</b>	<b>60 745</b>	<b>(139 261)</b>	<b>34 487</b>	<b>10 124</b>	<b>24 362</b>	<b>0</b>	<b>60 745</b>



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

Local Municipality • Amosweni and eMphahlele • Phofung • Ntshongweni • M

**FS194 Maluti-a-Phofung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M02 August**

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>	1									
<b>Single Year expenditure appropriation</b>	2									
Vote 01 - Legislative Authority		-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Municipal Manager		-	500	500	-	-	83	(83)	-100%	500
Vote 03 - Corporate Services		5 012	2 500	2 500	221	221	417	(195)	-47%	2 500
Vote 04 - Financial Services		193	1 000	1 000	181	181	167	14	9%	1 000
Vote 05 - Municipal Infrastructure		98 981	234 850	234 850	8 578	9 482	39 142	(29 660)	-76%	234 850
Vote 06 - Community Services		(346 922)	4 061	4 061	364	364	677	(313)	-46%	4 061
Vote 07 - Public Safety & Transport		11 428	11 000	11 000	-	-	1 833	(1 833)	-100%	11 000
Vote 08 - Sports, Arts, Parks, Culture		10 323	13 212	13 212	572	572	2 202	(1 630)	-74%	13 212
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		-	-	-	-	-	-	-	-	-
Vote 10 - Human Settlements		-	100	100	-	-	17	(17)	-100%	100
Vote 11 - Idp Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		-	4 500	4 500	-	-	750	(750)	-100%	4 500
Vote 13 - Electricity Department		983	44 958	44 958	2 535	3 878	7 493	(3 615)	-48%	44 958
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	(220 002)	316 681	316 681	12 452	14 699	52 780	(38 081)	-72%	316 681
<b>Total Capital Expenditure</b>		(220 002)	316 681	316 681	12 452	14 699	52 780	(38 081)	-72%	316 681
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		5 204	5 000	5 000	402	402	833	(431)	-52%	5 000
Executive and council		-	500	500	-	-	83	(83)	-100%	500
Finance and administration		5 204	4 500	4 500	402	402	750	(348)	-46%	4 500
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		(325 171)	27 373	27 373	936	936	4 562	(3 626)	-79%	27 373
Community and social services		(346 922)	4 061	4 061	364	364	677	(313)	-46%	4 061
Sport and recreation		10 323	13 212	13 212	572	572	2 202	(1 630)	-74%	13 212
Public safety		11 428	10 000	10 000	-	-	1 667	(1 667)	-100%	10 000
Housing		-	100	100	-	-	17	(17)	-100%	100
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		20 466	60 418	60 418	890	1 140	10 070	(8 930)	-89%	60 418
Planning and development		-	4 500	4 500	-	-	750	(750)	-100%	4 500
Road transport		20 466	55 918	55 918	890	1 140	9 320	(8 180)	-88%	55 918
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		79 497	223 890	223 890	10 224	12 221	37 315	(25 095)	-67%	223 890
Energy sources		983	44 958	44 958	2 535	3 878	7 493	(3 615)	-48%	44 958
Water management		18 395	93 518	93 518	7 689	7 689	15 586	(7 898)	-51%	93 518
Waste water management		46 757	84 915	84 915	-	654	14 152	(13 499)	-95%	84 915
Waste management		13 363	500	500	-	-	83	(83)	-100%	500
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	(220 002)	316 681	316 681	12 452	14 699	52 780	(38 081)	-72%	316 681
<b>Funded by:</b>										
National Government		(178 901)	286 417	286 417	12 050	14 046	47 736	(33 690)	-71%	286 417
Provincial Government		(56 370)	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		(235 271)	286 417	286 417	12 050	14 046	47 736	(33 690)	-71%	286 417
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		15 289	30 264	30 264	402	652	5 044	(4 392)	-87%	30 264
<b>Total Capital Funding</b>		(220 002)	316 681	316 681	12 452	14 699	52 780	(38 081)	-72%	316 681



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

Local Municipality • Inkqubo ekaqalaphayo • Inkqubo Yomhlabathi

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 - M02 August**

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		322 944	1 565 339	1 565 339	580 796	1 565 339
Trade and other receivables from exchange transactions		1 342 940	738 083	738 083	1 428 479	738 083
Receivables from non-exchange transactions		243 262	329 362	329 362	259 198	329 362
Current portion of non-current receivables		144	-	-	144	-
Inventory		4 567	1 134	1 134	4 695	1 134
VAT		1 692 271	1 640 585	1 640 585	1 744 759	1 640 585
Other current assets		(1 162)	(1 071)	(1 071)	(1 259)	(1 071)
<b>Total current assets</b>		<b>3 604 966</b>	<b>4 273 433</b>	<b>4 273 433</b>	<b>4 016 812</b>	<b>4 273 433</b>
<b>Non current assets</b>						
Investment property		600 310	803 255	803 255	600 310	803 255
Property, plant and equipment		3 018 732	1 412 104	1 412 104	3 033 431	1 412 104
Non-current receivables from non-exchange transactions		(144)	-	-	(144)	-
Other non-current assets						
<b>Total non current assets</b>		<b>3 618 898</b>	<b>2 215 359</b>	<b>2 215 359</b>	<b>3 633 597</b>	<b>2 215 359</b>
<b>TOTAL ASSETS</b>		<b>7 223 865</b>	<b>6 488 793</b>	<b>6 488 793</b>	<b>7 650 409</b>	<b>6 488 793</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Financial liabilities		(15 019)	(15 019)	(15 019)	(15 019)	(15 019)
Consumer deposits		26 232	25 901	25 901	27 157	25 901
Trade and other payables from exchange transactions		11 701 589	7 067 046	7 067 046	11 674 580	7 067 046
Trade and other payables from non-exchange transactions		12 724	-	-	22 745	-
Provision		215 734	(320 442)	(320 442)	215 734	(320 442)
VAT		866 190	722 201	722 201	875 893	722 201
Other current liabilities		-	-	-	-	-
<b>Total current liabilities</b>		<b>12 807 449</b>	<b>7 479 687</b>	<b>7 479 687</b>	<b>12 801 090</b>	<b>7 479 687</b>
<b>Non current liabilities</b>						
Financial liabilities		320	-	-	320	-
<b>Total non current liabilities</b>		<b>320</b>	<b>-</b>	<b>-</b>	<b>320</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>		<b>12 807 769</b>	<b>7 479 687</b>	<b>7 479 687</b>	<b>12 801 410</b>	<b>7 479 687</b>
<b>NET ASSETS</b>	2	<b>(5 583 904)</b>	<b>(990 895)</b>	<b>(990 895)</b>	<b>(5 151 001)</b>	<b>(990 895)</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		(5 505 002)	(1 070 138)	(1 070 138)	(4 972 553)	(1 070 138)
Reserves and funds		(212 934)	-	-	(212 934)	-
Other		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>(5 717 936)</b>	<b>(1 070 138)</b>	<b>(1 070 138)</b>	<b>(5 185 487)</b>	<b>(1 070 138)</b>



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

Local Municipality • Inkosi-ndaba • I-inkosi • Inkosi • Inkosi

### PART 2 - SUPPORTING DOCUMENTATION

#### 11 DEBTORS AGE ANALYSIS

- The total debt book amounted to R3.036 billion by the end of August 2025. This total does not include the credited amounts or journals done.
- The table indicates that the largest debt is from the water source with a total of R872.4 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 R1.8 billion.

#### 11.1 Table 8: Supporting Table SC3: Aged Debtors

FS194 Maluti-a-Phofung - Supporting Table SC3 Monthly Budget Statement - aged debtors -M02 August 2025

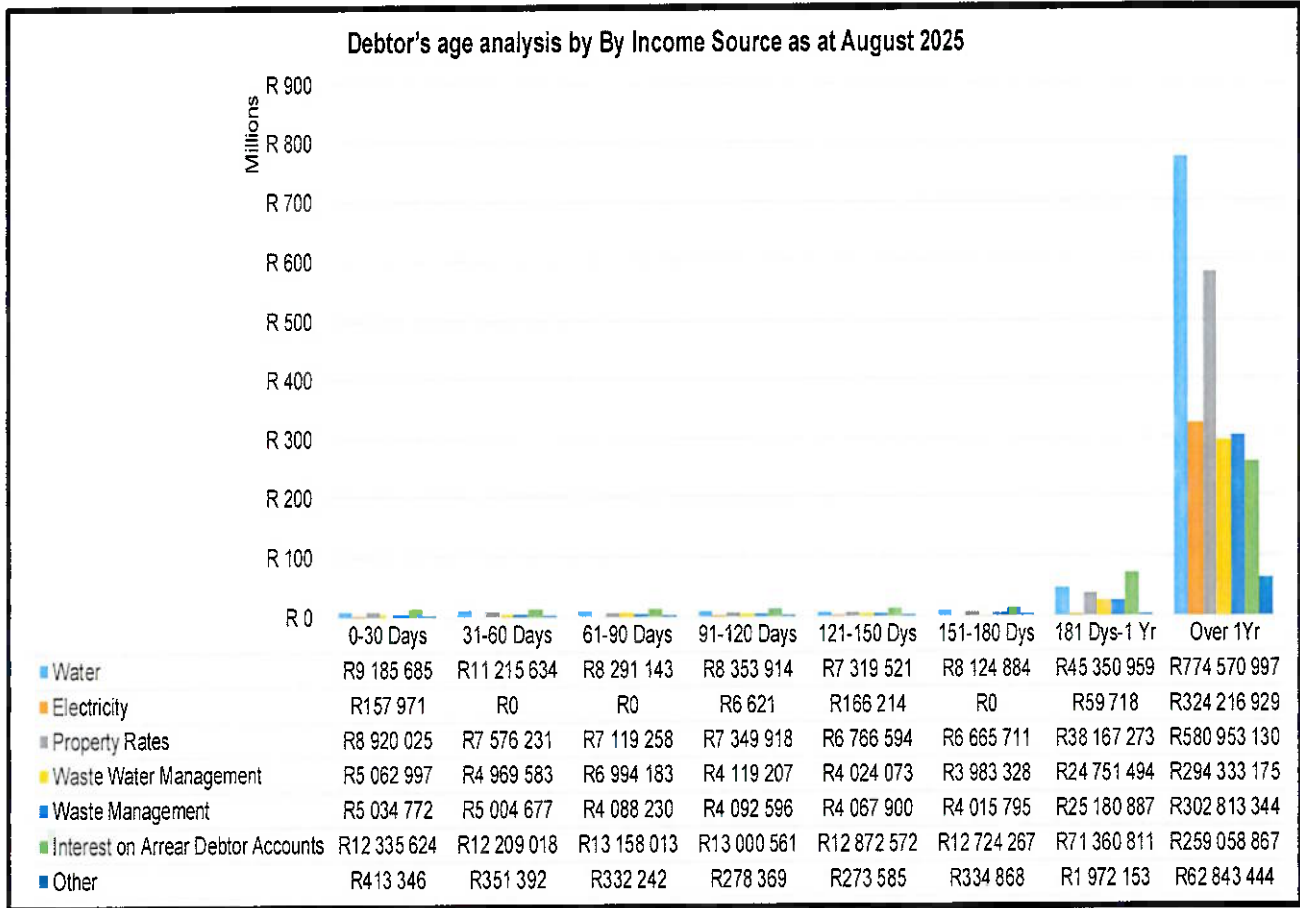
Description	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
<b>Debtors Age Analysis By Income Source</b>										
Water	1200	9 186	11 216	8 291	8 354	7 320	8 125	45 351	774 571	872 413
Electricity	1300	158	–	–	7	166	–	60	324 217	324 607
Property Rates	1400	8 920	7 576	7 119	7 350	6 767	6 666	38 167	580 953	663 518
Waste Water Management	1500	5 063	4 970	6 994	4 119	4 024	3 983	24 751	294 333	348 238
Waste Management	1600	5 035	5 005	4 088	4 093	4 068	4 016	25 181	302 813	354 298
Interest on Arrear Debtor Accounts	1810	12 336	12 209	13 158	13 001	12 873	12 724	71 361	259 059	406 720
Other	1900	413	351	332	278	274	335	1 972	62 843	66 799
<b>Total By Income Source</b>	<b>2000</b>	<b>41 110</b>	<b>41 327</b>	<b>39 983</b>	<b>37 201</b>	<b>35 490</b>	<b>35 849</b>	<b>206 843</b>	<b>2 598 790</b>	<b>3 036 594</b>
<b>Debtors Age Analysis By Customer Group</b>										
Organs of State	2200	6 926	8 375	7 523	6 365	5 661	6 378	30 696	442 664	514 587
Commercial	2300	8 390	7 653	7 168	7 563	7 053	6 818	40 340	561 171	646 157
Households	2400	25 649	25 164	25 108	23 135	22 638	22 517	134 964	1 565 586	1 844 762
Other	2500	146	135	184	138	138	135	843	29 368	31 088
<b>Total By Customer Group</b>	<b>2600</b>	<b>41 110</b>	<b>41 327</b>	<b>39 983</b>	<b>37 201</b>	<b>35 490</b>	<b>35 849</b>	<b>206 843</b>	<b>2 598 790</b>	<b>3 036 594</b>



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

Local Municipality • Inkqubo yase Mthatha • Inkqubo yase Mthatha

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

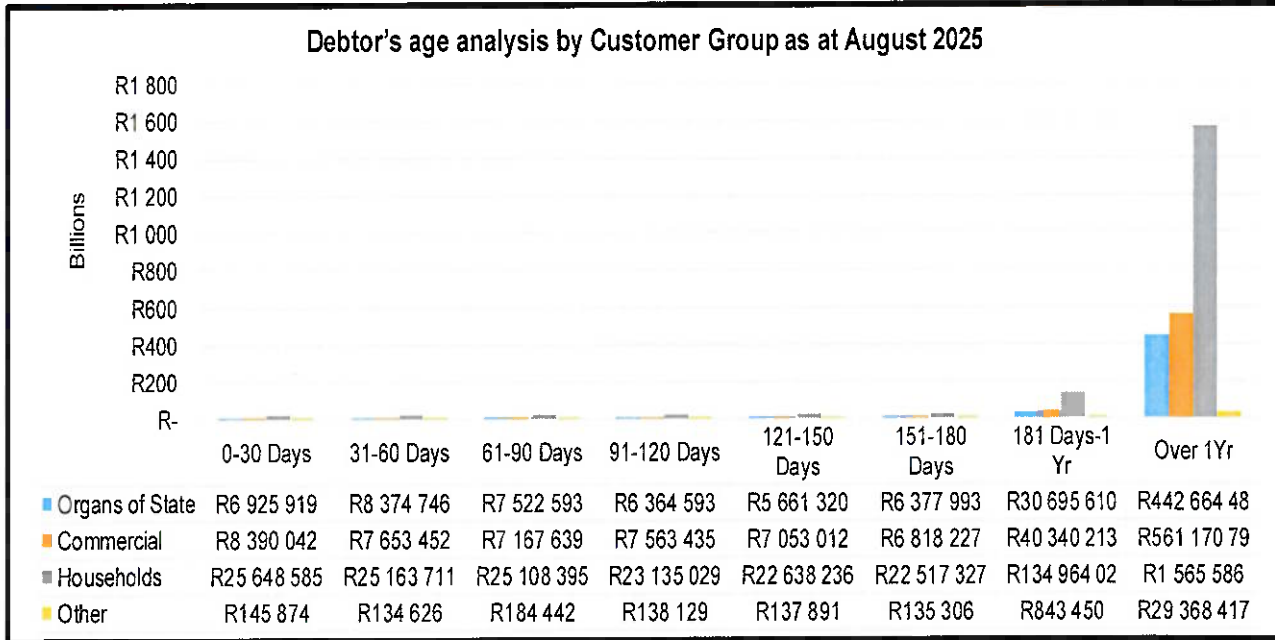




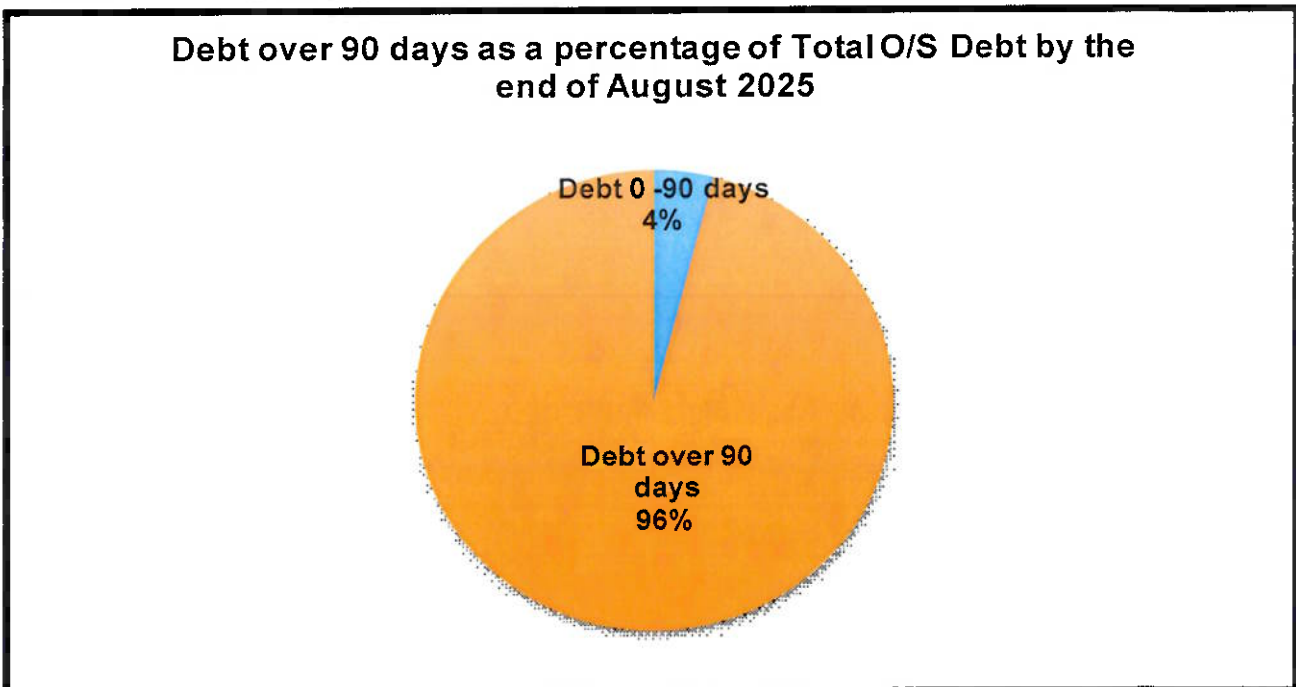
## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 AUGUST 2025

LOC 1: Municipality • Mmasepeleki • Khotso • Peka • Mmasepeleki

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



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

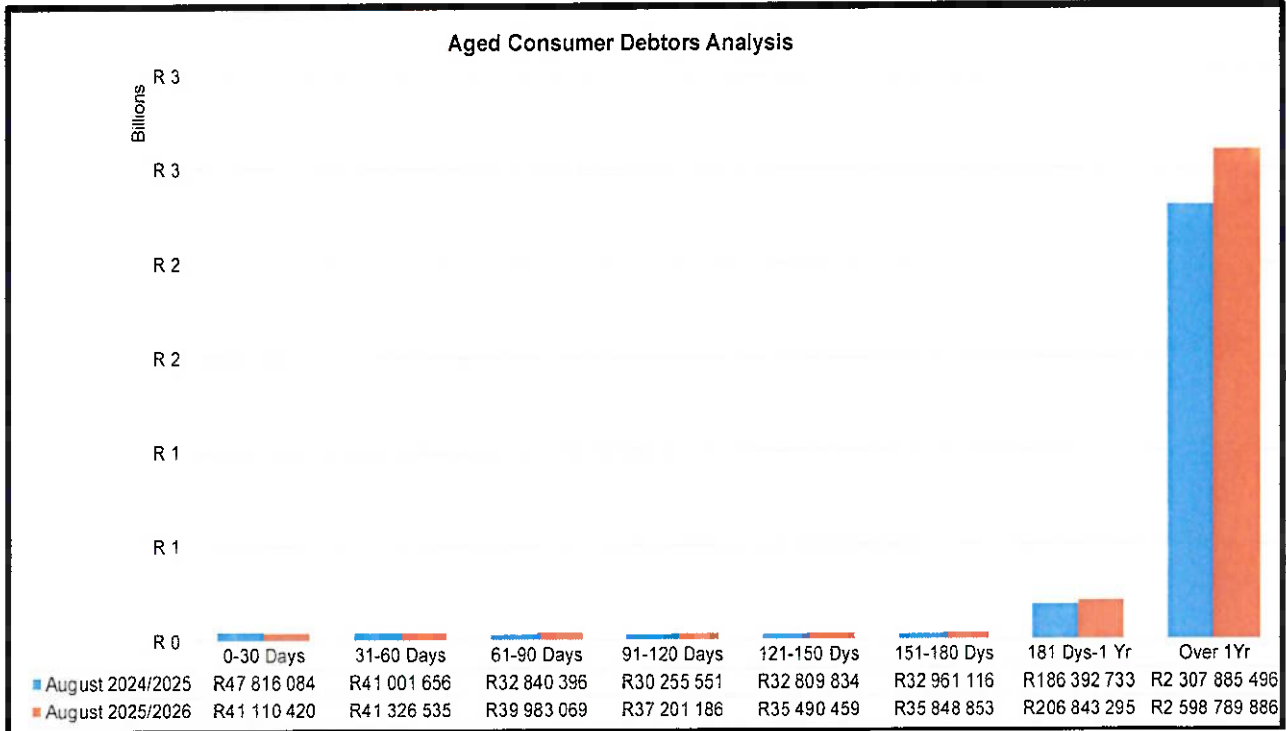




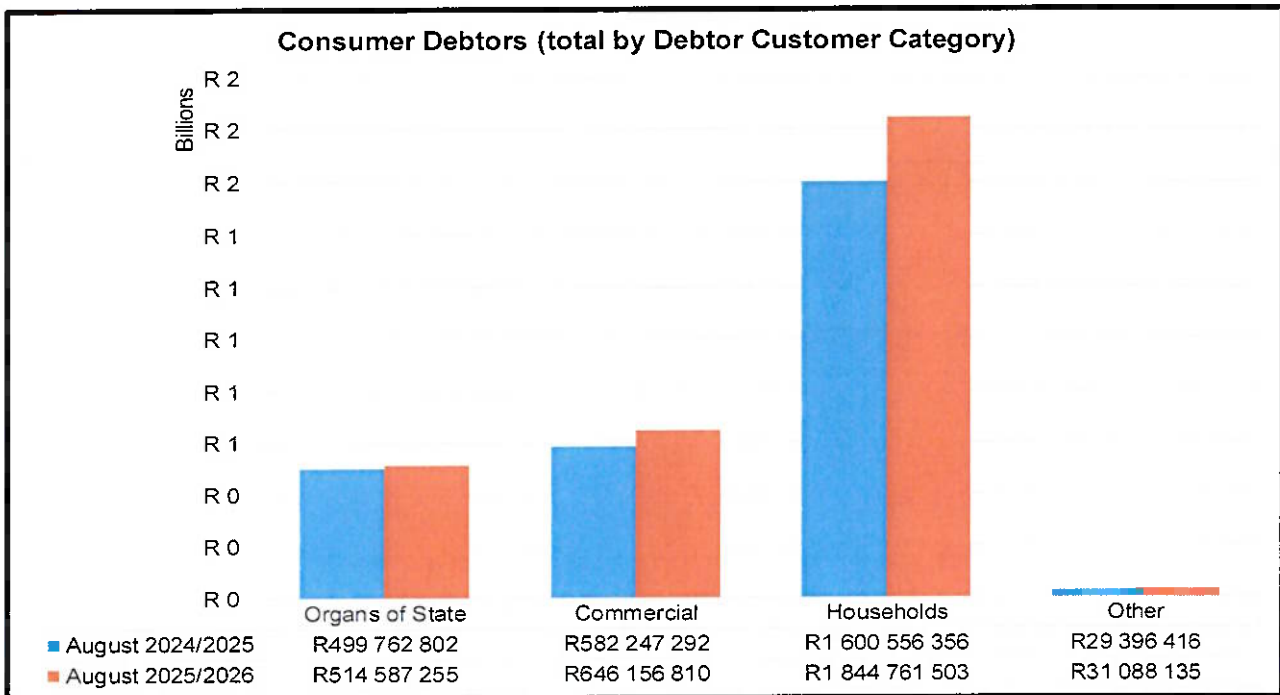
## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 AUGUST 2025

Local Municipality • Municipal District • Provincial • National

### 11.5 Chart 8: Aged Consumer Debtor Analysis



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





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

LOCAL MUNICIPALITY • MINTSHAPHOLO A • KAPUTSHE • PHOENIX • MALUTI-A-PHOFUNG

**11.7 Table 9: Monthly collection rate**

The collection rate by the end of August 2025 was 98%.

Description R'000	Aug-25			YearTD actual		
	Billing for July 2025 Table C4	Collection in August 2025 Table C7	%	Billing Table C4 (June 2025- May 2026)	Collection Table C7/SC9 (August 2025- July 2026)	%
Property rates	8 540	3 213	38%	17 539	25 747	147%
Service charges - Electricity	(737)	25 344	-3440%	14 772	28 407	192%
Service charges - Water	9 515	4 290	45%	16 305	7 213	44%
Service charges - Waste Water Management	4 562	710	16%	8 380	1 281	15%
Service charges - Waste management	4 566	846	19%	8 418	1 460	17%
<b>Total</b>	<b>26 445</b>	<b>34 403</b>	<b>130%</b>	<b>65 415</b>	<b>64 109</b>	<b>98%</b>

**11.8 Table 10: Revised Average collection rate**

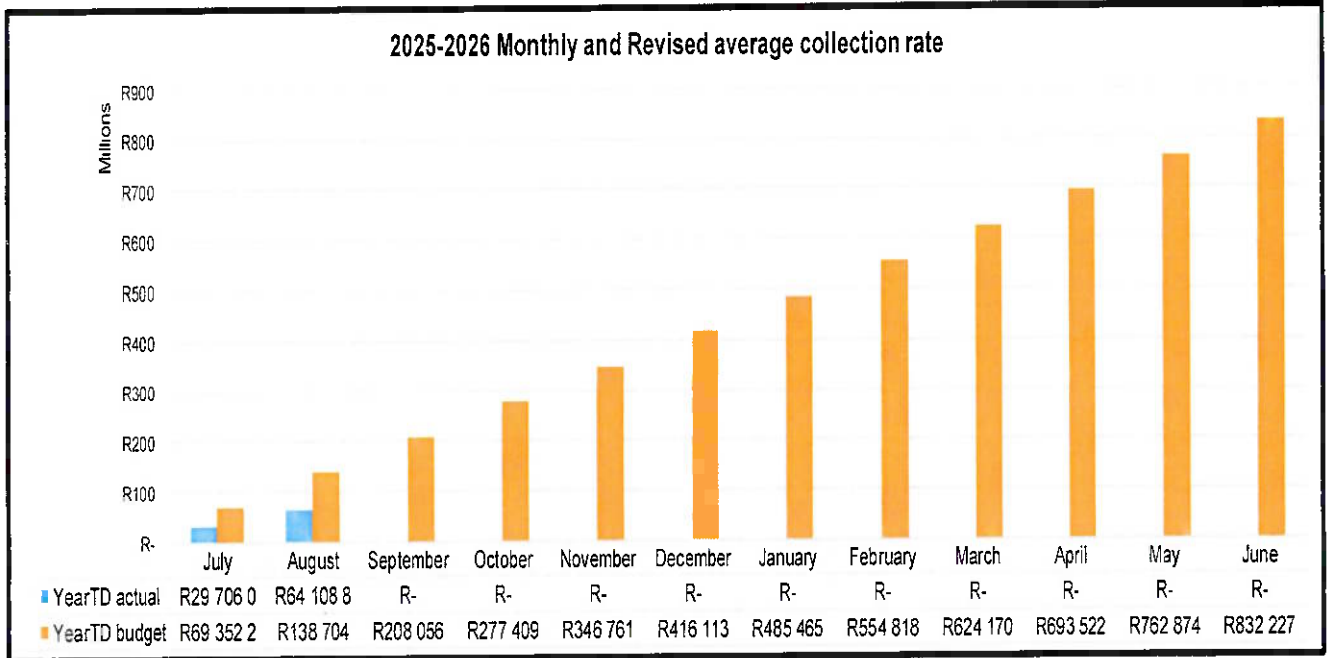
FS194 Maluti-a-Phofung - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M02 August 2025													
Description R thousands	Total Budget	Collection outcomes and projections for the financial year 2025-2026											
		July Outcome	Aug Outcome	Sept Budget	Oct Budget	Nov Budget	Dec Budget	Jan Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget
Property rates	91 512	22 534	3 213	7 626	7 626	7 626	7 626	7 626	7 626	7 626	7 626	7 626	(2 869)
Service charges - Electricity revenue	589 970	3 064	25 344	49 164	49 164	49 164	49 164	49 164	49 164	49 164	49 164	49 164	119 085
Service charges - Water revenue	75 768	2 923	4 290	6 314	6 314	6 314	6 314	6 314	6 314	6 314	6 314	6 314	11 729
Service charges - Waste Water Management	37 424	571	710	3 119	3 119	3 119	3 119	3 119	3 119	3 119	3 119	3 119	8 075
Service charges - Waste Management	37 553	614	846	3 129	3 129	3 129	3 129	3 129	3 129	3 129	3 129	3 129	7 928
<b>Total</b>	<b>832 227</b>	<b>29 706</b>	<b>34 403</b>	<b>69 352</b>	<b>69 352</b>	<b>69 352</b>	<b>69 352</b>	<b>69 352</b>	<b>69 352</b>	<b>69 352</b>	<b>69 352</b>	<b>69 352</b>	<b>143 948</b>



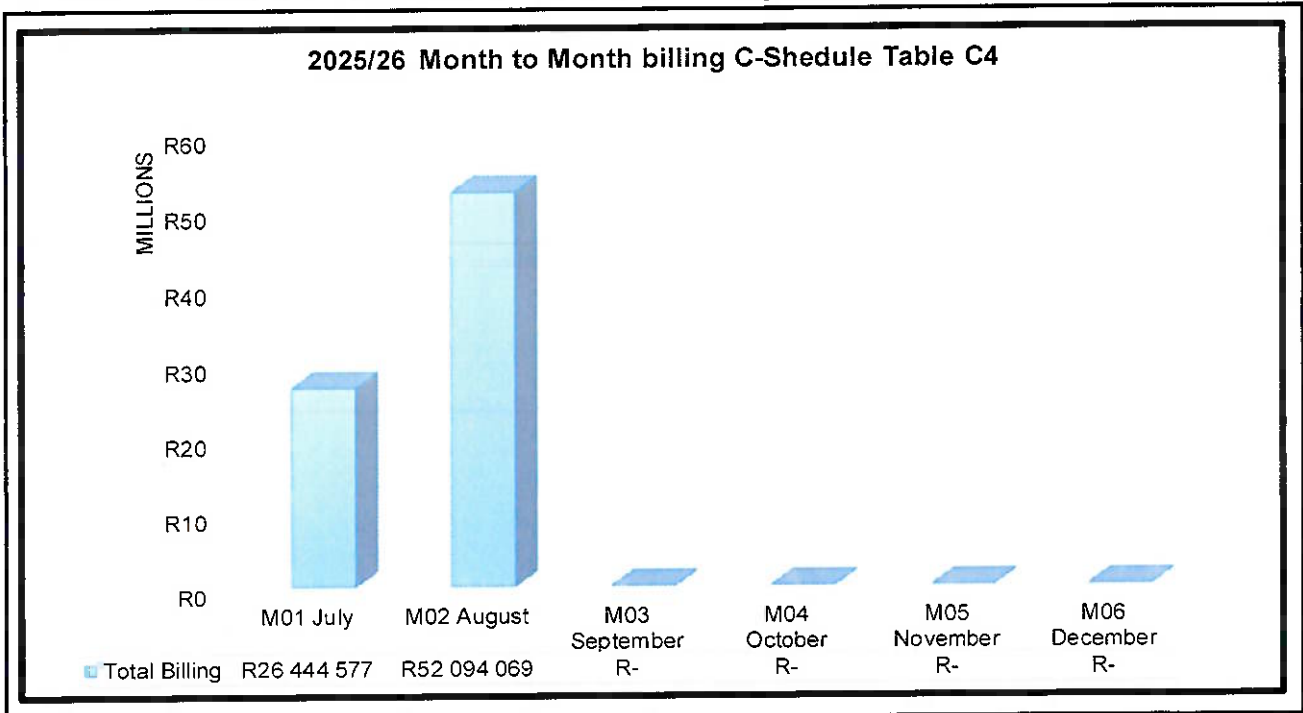
## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 AUGUST 2025

Local Municipality • Amathole District Municipality • Ficksburg Municipality

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



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

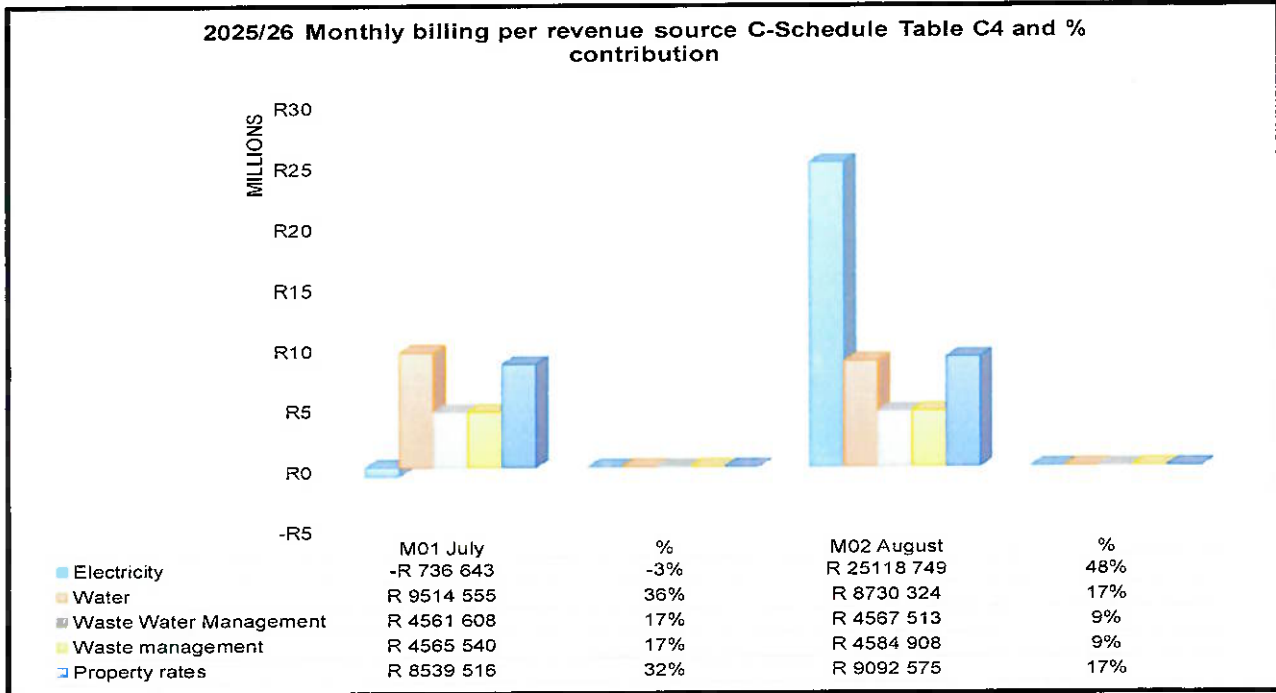




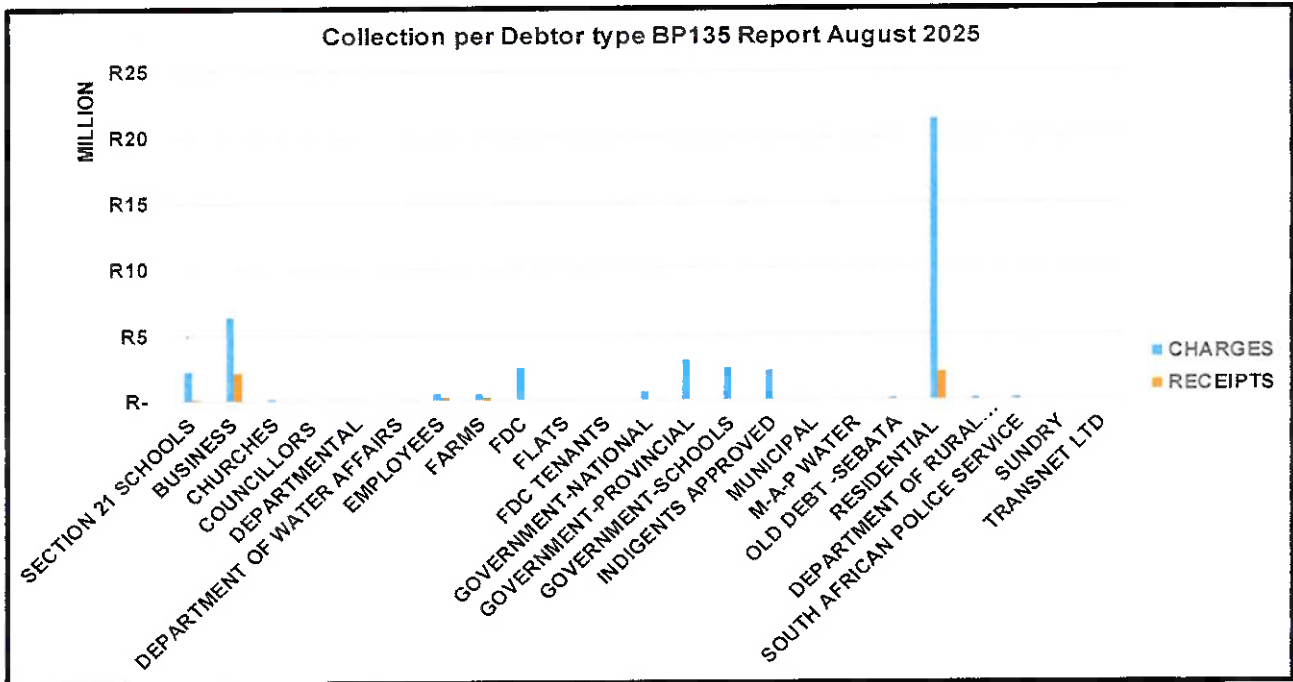
## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 AUGUST 2025

Local Municipality • Inkqubozi • Inkqubozi • Inkqubozi • Inkqubozi

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



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





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

Local Municipality • Inkqubo • Jirahise • Phizike • Municipality

### 12 CREDITORS AGE ANALYSIS

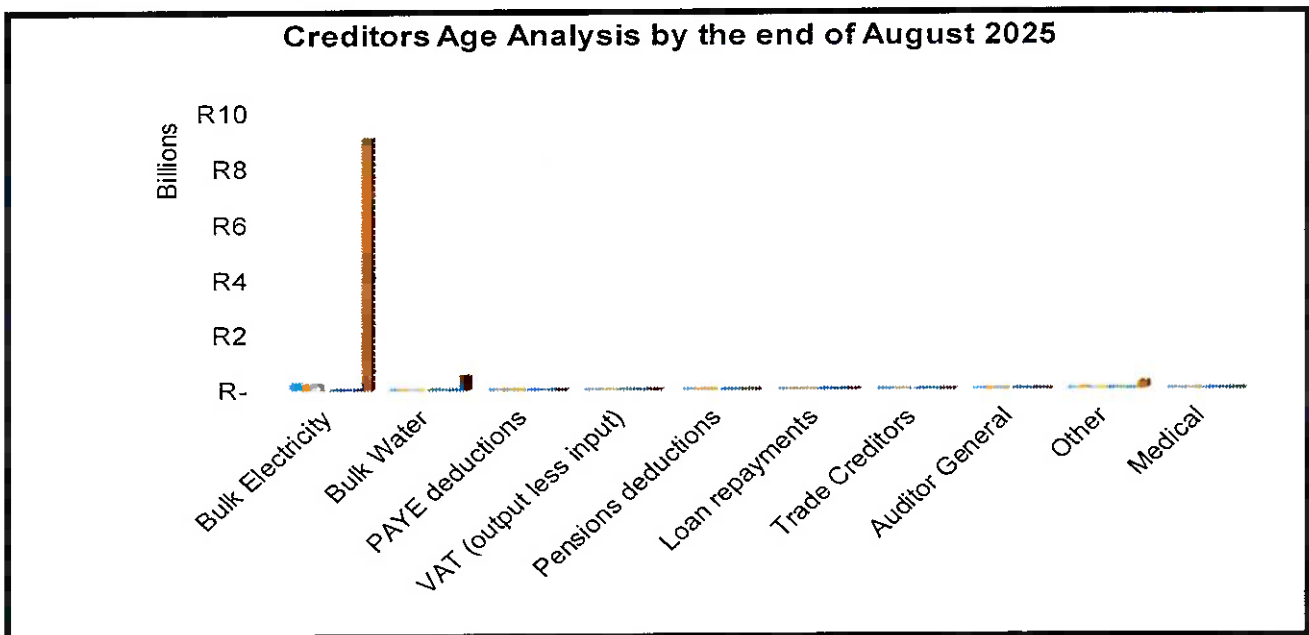
The bulk electricity amount reflected on the below table is as per Eskom invoice. The total Eskom balance currently recorded on the financial system amounts to R7.8 billion. This balance should be corrected to balance with the Eskom statement balance of R9.6 billion. The total debt for the DWS amounts to R514.1 million as per statement for May 2025, however the total on the financial system is R500.3 million. The total creditors amounted to R10.4 billion by the end of August 2025.

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

FS194 Maluti-a-Phofung - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August 2025

Description	NT Code	Budget Year 2025/26									Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180	181 Days -	Over 1 Year		
<b>R thousands</b>											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	225,376	197,879	200,803	-	-	-	-	9,054,490	9,678,548	
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	4,615	20,345	-	-	-	-	-	235,227	260,187	
Medical aid deductions	0950	-	-	-	-	-	-	-	-	-	
<b>Total By Customer Type</b>	<b>1000</b>	<b>229,991</b>	<b>218,223</b>	<b>200,803</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,790,097</b>	<b>10,439,114</b>	

#### 12.2 Chart 13: Aged Creditors Analysis





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

Local Municipality • Inkqubo yase-Indaba • Inkqubo yase-Indaba

### 13 INVESTMENTS PORTFOLIO ANALYSIS

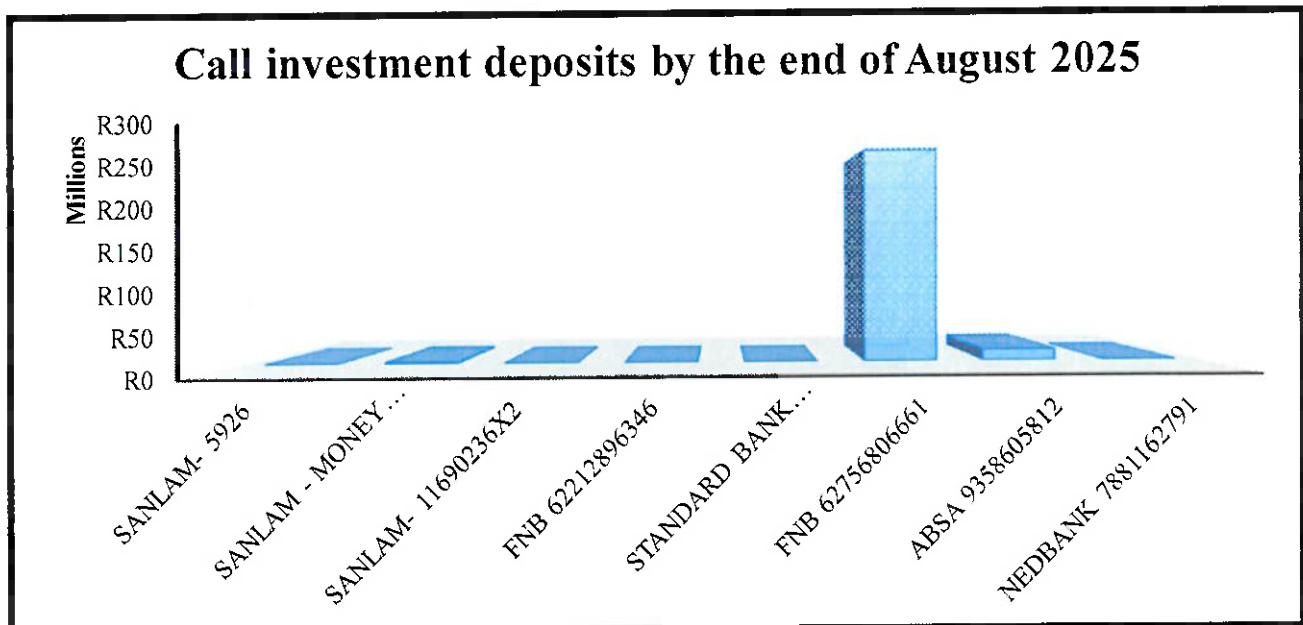
- The closing balances by the end of August 2025 amounted to R300.1 million (excluding the main and electricity pre-paid accounts).

#### 13.1 Table 12: Supporting Table SC5: Investment portfolio

FS194 Maluti-a-Phofung - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August

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	82	0	–	86	168
FNB 62756806661	Months	Investment	368 188	1 910	(90 000)	–	280 098
ABSA 9358605812	Months	Investment	14 728	93	–	–	14 822
Nedbank 7881162791	Months	Investment	721	4	–	–	726
Standard Bank 480823938	Months	Investment	1 099	7	–	–	1 106
<b>TOTAL INVESTMENTS AND INTEREST</b>			<b>388 021</b>	<b>2 015</b>	<b>(90 000)</b>	<b>86</b>	<b>300 123</b>

#### 13.2 Chart 14: Call investment deposits at month-end





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

Local Municipality • Mmasepoteke • 3rd Floor • P.O. Box 100 • 1017

### 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 - M02 August

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	335	366,381	147,141	219,240	149.0%	882,846
Equitable Share		847,138	876,719	876,719	--	366,046	146,120	219,926	150.5%	876,719
Expanded Public Works Programme Integrated Grant		2,655	3,127	3,127	--	--	521	(521)	-100.0%	3,127
Local Government Financial Management Grant		3,000	3,000	3,000	335	335	500	(165)	-33.0%	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	335	366,381	147,141	219,240	149.0%	882,846
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		245,065	291,250	291,250	--	22,728	48,542	(25,814)	-53.2%	291,250
Energy Efficiency and Demand Side Management Grant		--	--	--	--	--	--	--	--	--
Integrated National Electrification Programme Grant		--	39,958	39,958	--	--	6,660	(6,660)	-100.0%	39,958
Municipal Infrastructure Grant		197,555	199,464	199,464	--	--	33,244	(33,244)	-100.0%	199,464
Neighbourhood Development Partnership Grant		--	100	100	--	--	17	(17)	-100.0%	100
Water Services Infrastructure Grant		47,510	51,728	51,728	--	22,728	8,621	14,107	163.6%	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	--	22,728	48,542	(25,814)	-53.2%	291,250
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	1,097,858	1,174,096	1,174,096	335	389,109	195,683	193,426	98.8%	1,174,096



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

Local Municipality • Mmasepika • eThekweni • Ficksburg • Port Shepstone • Port Natal • Port Shepstone

### 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 - M02 August

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>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		605 132	664 136	664 136	36 376	73 799	110 689	(36 890)	-33,3%	664 136
Equitable Share		592 111	653 176	653 176	36 326	73 495	108 863	(35 368)	-32,5%	653 176
Expanded Public Works Programme Integrated Grant		2 655	3 127	3 127	-	-	521	(521)	-100,0%	3 127
Local Government Financial Management Grant		2 969	3 000	3 000	50	304	500	(196)	-39,1%	3 000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		7 397	4 833	4 833	-	-	805	(805)	-100,0%	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>		605 132	664 136	664 136	36 376	73 799	110 689	(36 890)	-33,3%	664 136
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		(178 901)	286 417	286 417	12 050	14 046	47 736	(33 690)	-70,6%	286 417
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant		-	39 953	39 958	2 535	3 878	6 660	(2 781)	-41,8%	39 953
Municipal Emergency Housing Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		(220 214)	194 631	194 631	2 537	3 191	32 439	(29 248)	-90,2%	194 631
Neighbourhood Development Partnership Grant		-	100	100	-	-	17	(17)	-100,0%	100
Water Services Infrastructure Grant		41 313	51 728	51 728	6 977	6 977	8 621	(1 644)	-19,1%	51 728
<b>Provincial Government:</b>		(56 370)	-	-	-	-	-	-	-	-
Infrastructure Grant		(56 370)	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		(235 271)	286 417	286 417	12 050	14 046	47 736	(33 690)	-70,6%	286 417
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		369 861	950 553	950 553	48 426	87 846	158 426	(70 580)	-44,6%	950 553



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

Local Municipality • Amoselang • J. S. Morija • Phokeng • Mmabatho • Phokeng • Mmabatho • Phokeng

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

The total year to date by the end of August amounted to R16.4 million (VAT incl), which was at 40% of the budget.

<b>Transfers and Grants Expenditure 2025/2026</b>				
Description R'000	Original Budget	August Actual	YearTD actual	%
<b><u>Expenditure: SC71 (VAT Inclusive)</u></b>				
<b><u>Operating Transfers and Grants</u></b>				
<b>National Government:</b>				
Expanded Public Works Programme Integrated Grant	3 127	–	–	0%
Local Government Financial Management Grant	3 000	50	335	11%
Municipal Infrastructure Grant (PMU)	4 833	–	–	0%
<b>Total Operating Transfers and Grants</b>	<b>10 960</b>	<b>50</b>	<b>335</b>	<b>11%</b>
<b><u>Capital Transfers and Grants</u></b>				
Integrated National Electrification Programme Grant	39 958	2 916	4 460	11%
Municipal Infrastructure Grant	194 631	2 918	3 670	2%
Neighbourhood Development Partnership Grant	100	–	–	0%
Water Services Infrastructure Grant	51 728	8 024	8 024	16%
<b>Total Capital Transfers and Grants</b>	<b>286 417</b>	<b>13 857</b>	<b>16 153</b>	<b>29%</b>
<b>Total Expenditure of Transfers and Grants</b>	<b>297 377</b>	<b>13 907</b>	<b>16 488</b>	<b>40%</b>



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

Local Municipality • Mmasepaleke Area • Lesotho • Pekahe Municipality

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

The total employee costs for the Parent municipality including councillors amounted to R47.4 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 - M02 August

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	2 185	4 371	4 849	(479)	-10%	29 095
Pension and UIF Contributions		134	146	146	14	28	24	4	16%	146
Medical Aid Contributions		35	62	62	4	9	10	(2)	-16%	62
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		3 545	3 781	3 781	271	541	630	(89)	-14%	3 781
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		4 023	3 444	3 444	196	421	574	(153)	-27%	3 444
<b>Sub Total - Councillors</b>		<b>37 151</b>	<b>36 529</b>	<b>36 529</b>	<b>2 670</b>	<b>5 369</b>	<b>6 088</b>	<b>(719)</b>	<b>-12%</b>	<b>36 529</b>
<b>% increase</b>	4		<b>-1,7%</b>	<b>-1,7%</b>						<b>-1,7%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		7 489	10 320	10 320	746	1 344	1 720	(376)	-22%	10 320
Pension and UIF Contributions		202	272	272	19	19	45	(26)	-57%	272
Medical Aid Contributions		48	63	63	5	5	11	(6)	-56%	63
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 196	1 608	1 608	70	159	268	(109)	-41%	1 608
Cellphone Allowance		87	125	125	5	10	21	(11)	-53%	125
<b>Sub Total - Senior Managers of Municipality</b>		<b>9 021</b>	<b>12 389</b>	<b>12 389</b>	<b>844</b>	<b>1 537</b>	<b>2 065</b>	<b>(528)</b>	<b>-28%</b>	<b>12 389</b>
<b>% increase</b>	4		<b>37,3%</b>	<b>37,3%</b>						<b>37,3%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		326 387	347 848	347 848	27 774	55 364	57 975	(2 611)	-5%	347 848
Pension and UIF Contributions		57 510	60 956	60 956	5 033	10 087	10 159	(72)	-1%	60 956
Medical Aid Contributions		28 729	30 557	30 557	2 399	4 766	5 093	(327)	-6%	30 557
Overtime		46 603	45 329	45 329	5 423	11 193	7 555	3 639	48%	45 329
Performance Bonus		12 509	26 964	26 964	1 006	3 910	4 404	(584)	-13%	26 964
Motor Vehicle Allowance		13 104	14 372	14 372	1 127	2 265	2 395	(130)	-5%	14 372
Cellphone Allowance		1 039	1 140	1 140	105	236	190	46	24%	1 140
Housing Allowances		1 676	1 826	1 826	163	314	304	10	3%	1 826
Other benefits and allowances		1 358	1 720	1 720	299	490	287	203	71%	1 720
Payments in lieu of leave		2 207	404	404	145	457	67	390	579%	404
Long service awards		5 551	-	-	254	317	-	317	#DIV/0!	-
Post-retirement benefit obligations	2	(2 343)	1 120	1 120	(76)	(152)	187	(339)	-181%	1 120
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		1 422	1 651	1 651	265	381	275	106	39%	1 651
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>495 752</b>	<b>533 887</b>	<b>533 887</b>	<b>43 916</b>	<b>89 629</b>	<b>88 981</b>	<b>648</b>	<b>1%</b>	<b>533 887</b>
<b>% increase</b>	4		<b>7,7%</b>	<b>7,7%</b>						<b>7,7%</b>
<b>Total Parent Municipality</b>		<b>541 924</b>	<b>582 806</b>	<b>582 806</b>	<b>47 431</b>	<b>96 535</b>	<b>97 134</b>	<b>(599)</b>	<b>-1%</b>	<b>582 806</b>



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

Local Municipality • Mmasepala wa sechaba • Phokophele! Mmuso wa 2025

- The total employee costs for the Entity amounted to R29.5 million.

FS194 Maluti-a-Phofung - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August

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>Senior Managers of Entities</b>										
Basic Salaries and Wages		-	4,579	4,579	-	-	763	(763)	-100%	4,579
Pension and UIF Contributions		-	938	938	-	-	156	(156)	-100%	938
Medical Aid Contributions		-	301	301	-	-	50	(50)	-100%	301
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	763	763	-	-	127	(127)	-100%	763
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	251	251	-	-	42	(42)	-100%	251
Other benefits and allowances	2	-	382	382	0	0	64	(63)	-99%	382
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	248	248	-	-	41	(41)	-100%	248
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Entities</b>		<b>2</b>	<b>7,462</b>	<b>7,462</b>	<b>0</b>	<b>0</b>	<b>1,244</b>	<b>(1,243)</b>	<b>-100%</b>	<b>7,462</b>
<b>Other Staff of Entities</b>										
Basic Salaries and Wages		74,320	86,090	86,090	12,997	12,997	14,348	(1,351)	-9%	86,090
Pension and UIF Contributions		8,595	14,604	14,604	1,480	1,480	2,434	(954)	-39%	14,604
Medical Aid Contributions		9,246	9,683	9,683	1,642	1,642	1,614	29	2%	9,683
Overtime		23,851	10,207	10,207	4,150	4,150	1,701	2,449	144%	10,207
Performance Bonus		5,633	11,897	11,897	1,629	1,629	1,983	(353)	-18%	11,897
Motor Vehicle Allowance		14,375	14,637	14,637	2,504	2,504	2,439	64	3%	14,637
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		2,177	3,858	3,858	369	369	643	(274)	-43%	3,858
Other benefits and allowances		12,866	10,853	10,853	2,421	2,421	1,809	612	34%	10,853
Payments in lieu of leave		274	-	-	131	131	-	131	#DIV/0!	-
Long service awards		66	1,230	1,230	-	-	205	(205)	-100%	1,230
Post-retirement benefit obligations		-	500	500	-	-	83	(83)	-100%	500
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		9,166	5,258	5,258	2,232	2,232	876	1,355	155%	5,258
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Staff of Entities</b>		<b>160,590</b>	<b>168,816</b>	<b>168,816</b>	<b>29,554</b>	<b>29,554</b>	<b>28,136</b>	<b>1,418</b>	<b>5%</b>	<b>168,816</b>
<b>% increase</b>	4		<b>5.1%</b>	<b>5.1%</b>						<b>5.1%</b>
<b>Total Municipal Entities</b>		<b>160,592</b>	<b>176,278</b>	<b>176,278</b>	<b>29,554</b>	<b>29,554</b>	<b>29,380</b>	<b>175</b>	<b>1%</b>	<b>176,278</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>702,517</b>	<b>759,084</b>	<b>759,084</b>	<b>76,985</b>	<b>126,090</b>	<b>128,514</b>	<b>(424)</b>	<b>0%</b>	<b>759,084</b>
<b>% increase</b>	4		<b>8.1%</b>	<b>8.1%</b>						<b>8.1%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>665,365</b>	<b>722,554</b>	<b>722,554</b>	<b>74,315</b>	<b>120,721</b>	<b>120,426</b>	<b>295</b>	<b>0%</b>	<b>722,554</b>



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

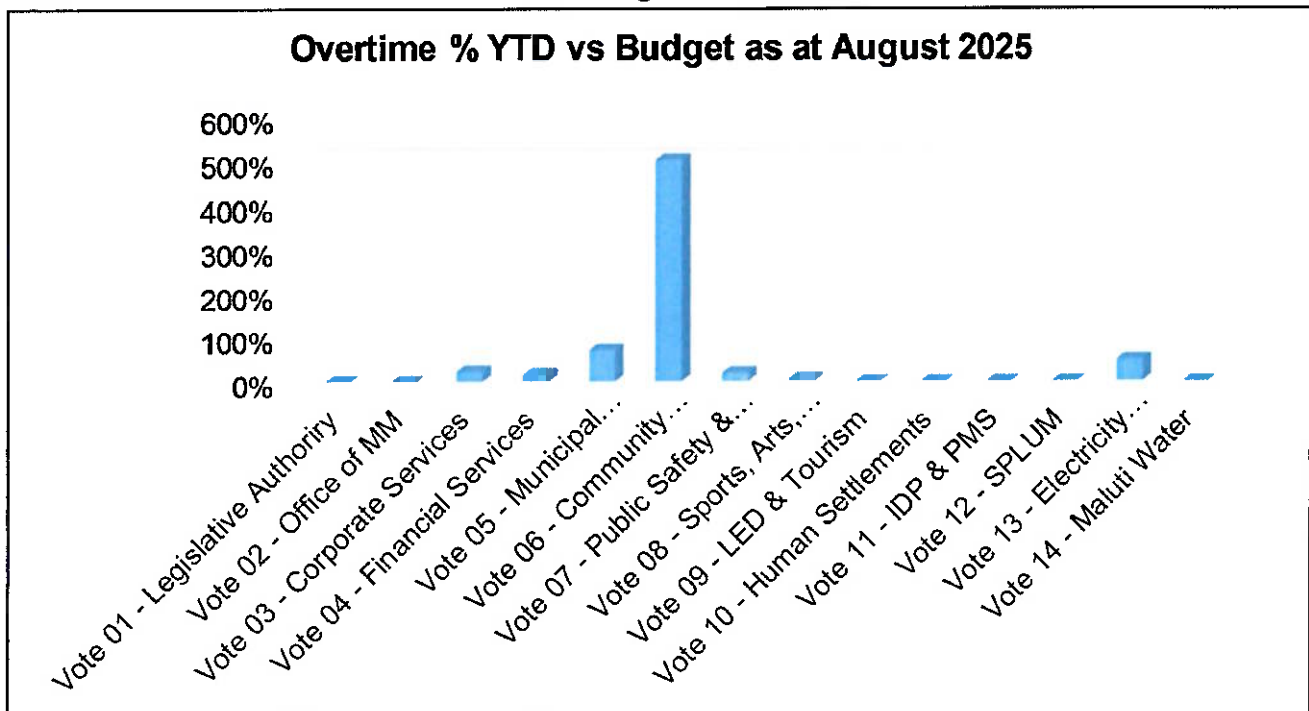
Loc: 1 Municipality • Mmasepala • 2 Jekejeke • Phiso • 3 Municipality

**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 night-shift allowance 2025/26					
Departments R'000	Original Budget	Aug-25	% Monthly vs Budget	Year to date	% YTD vs Budget
Vote 01 - Legislative Authority	-	-	0%	-	0%
Vote 02 - Office of MM	-	-	0%	-	0%
Vote 03 - Corporate Services	189	33	17%	43	23%
Vote 04 - Financial Services	600	29	5%	99	17%
Vote 05 - Municipal Infrastructure	2 402	712	30%	1 720	72%
Vote 06 - Community Services	15	40	265%	75	502%
Vote 07 - Public Safety & Transport	1 000	103	10%	195	19%
Vote 08 - Sports, Arts, Parks, Culture	530	30	6%	35	7%
Vote 09 - LED & Tourism	100	-	0%	46	0%
Vote 10 - Human Settlements	100	-	0%	-	0%
Vote 11 - IDP & PMS	-	-	0%	-	0%
Vote 12 - SPLUM	50	-	0%	1	0%
Vote 13 - Electricity Department	6 376	1 636	26%	3 135	49%
Vote 14 - Maluti Water	-	2 029	0%	2 029	0%
<b>Total</b>	<b>11 362</b>	<b>4 610</b>	<b>41%</b>	<b>7 378</b>	<b>65%</b>

**15.3 Chart 14.1: Overtime Actual vs Budget**

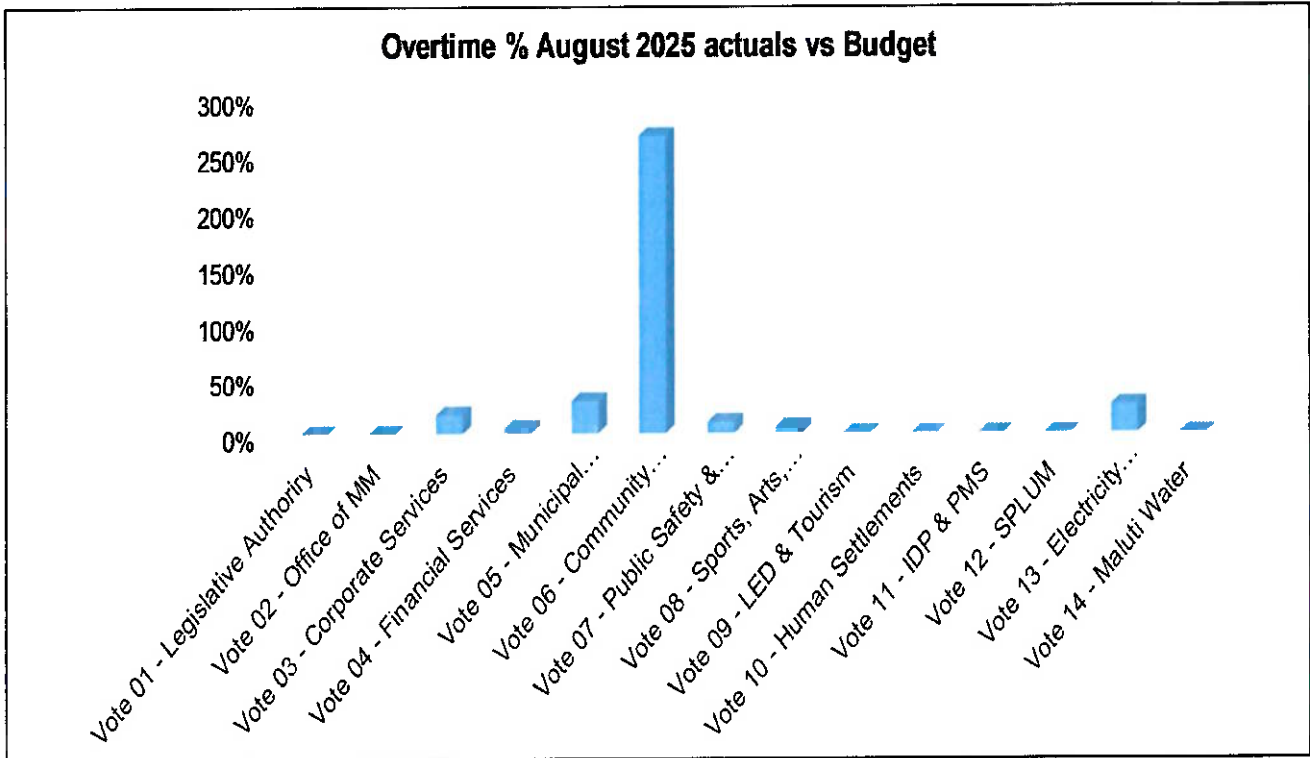




## MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 AUGUST 2025

Local Municipality • Municipal Accountants • Public Accountants

15.4 Chart 14.2: Monthly and Annual Overtime Comparison





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

Local Municipality • M. Naledi Road • Maseru • P.O. Box 122 • 6300

### 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) -**

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	1	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services	1	282	1,560	1,560	-	-	130	(130)	-100.0%	1,560
Vote 04 - Financial Services	1	1,213,663	1,303,719	1,303,719	377,753	377,753	108,643	269,110	247.7%	1,303,719
Vote 05 - Municipal Infrastructure	1	470,738	527,411	527,411	25,709	25,709	43,951	(18,242)	-41.5%	527,411
Vote 06 - Community Services	1	12,632	4,792	4,792	154	154	399	(246)	-61.5%	4,792
Vote 07 - Public Safety & Transport	1	383	462	462	42	42	38	3	9.0%	462
Vote 08 - Sports, Arts, Parks, Culture	1	11,341	16,362	16,362	57	57	1,364	(1,306)	-95.8%	16,362
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture	1	16	5,863	5,863	119	119	489	(369)	-75.8%	5,863
Vote 10 - Human Settlements	1	1,321	12,708	12,708	159	159	1,059	(900)	-85.0%	12,708
Vote 11 - Idp, Pms Department	1	-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs	1	962	2,394	2,394	124	124	199	(76)	-38.0%	2,394
Vote 13 - Electricity Department	1	309,623	823,845	823,845	952	952	68,654	(67,702)	-98.6%	823,845
Vote 14 - Maluti Water	1	-	-	-	-	-	-	-	-	-
Vote 15 - Other	1	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>2,020,361</b>	<b>2,699,115</b>	<b>2,699,115</b>	<b>405,068</b>	<b>405,068</b>	<b>224,926</b>	<b>180,142</b>	<b>80.1%</b>	<b>2,699,115</b>
<b>Expenditure by Vote</b>										
Vote 01 - Legislative Authority	1	64,935	67,317	67,317	4,055	4,055	5,610	(1,554)	-27.7%	67,317
Vote 02 - Office Of The Municipal Manager	1	22,124	24,646	24,646	1,826	1,826	2,054	(228)	-11.1%	24,646
Vote 03 - Corporate Services	1	97,753	129,100	129,100	4,451	4,451	10,758	(6,307)	-58.6%	129,100
Vote 04 - Financial Services	1	355,563	354,893	354,893	7,074	7,074	29,574	(22,501)	-76.1%	354,893
Vote 05 - Municipal Infrastructure	1	153,348	276,817	276,817	9,216	9,216	23,068	(13,852)	-60.0%	276,817
Vote 06 - Community Services	1	20,840	23,603	23,603	1,673	1,673	1,967	(294)	-14.9%	23,603
Vote 07 - Public Safety & Transport	1	181,226	184,056	184,056	17,629	17,629	15,338	2,291	14.9%	184,056
Vote 08 - Sports, Arts, Parks, Culture	1	45,084	54,437	54,437	4,168	4,168	4,536	(368)	-8.1%	54,437
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture	1	11,692	16,591	16,591	962	962	1,383	(420)	-30.4%	16,591
Vote 10 - Human Settlements	1	12,061	44,933	44,933	605	605	3,744	(3,140)	-83.8%	44,933
Vote 11 - Idp, Pms Department	1	3,713	4,078	4,078	328	328	340	(12)	-3.5%	4,078
Vote 12 - Spatial Development, Planning & Traditional Affairs	1	11,269	22,791	22,791	1,099	1,099	1,899	(800)	-42.1%	22,791
Vote 13 - Electricity Department	1	1,204,129	1,257,084	1,257,084	178,234	178,234	104,757	73,477	70.1%	1,257,084
Vote 14 - Maluti Water	1	119,704	178,023	178,023	-	-	14,835	(14,835)	-100.0%	178,023
Vote 15 - Other	1	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>2,303,442</b>	<b>2,638,370</b>	<b>2,638,370</b>	<b>231,320</b>	<b>231,320</b>	<b>219,864</b>	<b>11,456</b>	<b>5.2%</b>	<b>2,638,370</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(283,081)</b>	<b>60,745</b>	<b>60,745</b>	<b>173,748</b>	<b>173,748</b>	<b>5,062</b>	<b>168,685</b>	<b>3332.3%</b>	<b>60,745</b>



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

Loc: Makhosonke • Municipal A 1 • 1000000 • 1000000

### 17 CAPITAL PROGRAMME PERFORMANCE

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

The capital expenditure from conditional grants year to date amounted to R12 million (VAT exclusive).

CAPITAL EXPENDITURE FUNDED BY NATIONAL GRANTS 2025/2026						
Description (Functional classification) R'000	Source of funding	Original Budget	August Actual	YTD Actual	%	Balance
<b>ROADS PROJECTS</b>		<b>51 354</b>	<b>890</b>	<b>890</b>	<b>2%</b>	<b>50 464</b>
Makwane Paved Roads Phase 1	MIG	17 390	601	601	3%	16 789
Qholosing Paved Roads - Phase 1	MIG	12 721	289	289	2%	12 431
Intabazwe resurfacing of road	MIG	10 298	-	-	0%	10 298
Fika Patso 3km paved road	MIG	10 946	-	-	0%	10 946
<b>WATER PROJECTS</b>		<b>41 790</b>	<b>711</b>	<b>711</b>	<b>2%</b>	<b>41 079</b>
Ha Sethunya Wat Retic 500 Phase 2	MIG	14 671	-	-	0%	14 671
Thaba Bosiu Water Pipeline	MIG	3 218	711	711	22%	2 507
Upgrading Of Water Pump Stations	MIG	14 891	-	-	0%	14 891
Water Pump Station - MIG R&M	MIG	9 011	-	-	0%	9 011
<b>SEWERAGE PROJECTS</b>		<b>84 915</b>	<b>-</b>	<b>654</b>	<b>1%</b>	<b>75 946</b>
Namahadi: Construction Sewer Network	MIG	8 315	-	-	0%	8 315
Sewer Pump Station - MIG R&M	MIG	9 000	-	654	7%	8 346
Upgrade Bluegun Bosch Sewer	MIG	16 469	-	-	0%	16 469
Tshame Upgrade Of Sewer System	MIG	26 206	-	-	0%	26 206
Qwaqwa: Constr 3500 Vip Toilets-Ph13c	MIG	24 925	-	-	0%	24 925
<b>WASTE WATER PROJECTS</b>		<b>51 728</b>	<b>6 977</b>	<b>6 977</b>	<b>13%</b>	<b>2 184</b>
Water Distribution Network P1	WSIG	34 544	-	-	0%	34 544
Makhlokweg Bulk And Sewer Network	WSIG	15 000	6 977	6 977	47%	8 023
Tiholong Ext 4	WSIG	2 184	-	-	0%	2 184
<b>COMMUNITY FACILITY PROJECTS</b>		<b>3 361</b>	<b>364</b>	<b>364</b>	<b>11%</b>	<b>2 997</b>
Phuthaditjhaba: Upgrading Of Town Hall	MIG	3 361	364	364	11%	2 997
<b>SPORTS AND RECREATIONAL FACILITIES</b>		<b>13 212</b>	<b>572</b>	<b>572</b>	<b>4%</b>	<b>12 640</b>
New swimmingpool platberg staduim	MIG	7 474	572	572	8%	6 902
Refurb charles mopedi staduim ph 2	MIG	5 738	-	-	0%	5 738
<b>ELECTRICITY PROJECTS</b>		<b>39 958</b>	<b>2 535</b>	<b>3 878</b>	<b>10%</b>	<b>36 080</b>
Integrated National Electrification Programme	INEPG	39 958	2 535	3 878	10%	36 080
<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>12 050</b>	<b>14 046</b>	<b>5%</b>	<b>221 490</b>



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

Local Municipality • Masepala e Tlokoeng • Tlokoeng Municipality

The total capital assets from own funds by the end of August 2025 amounted to R652 thousand.

<b>CAPITAL BUDGET FROM OWN SOURCE 2025/2026</b>					
<b>Description R'000</b>	<b>Original Budget</b>	<b>August actual</b>	<b>YearTD outcome</b>	<b>%</b>	<b>Balance</b>
<b>PARENT MUNICIPALITY</b>					
Clocking Systems (Machinery)	500	–	–	0%	500
Machinery & Equipment	500	–	–	0%	500
Computer & Equipment	2 000	221	221	11%	1 779
Furniture & Fittings	1 000	181	181	18%	819
Compact Roller (Road Equipment)	564	–	–	0%	564
Yellow Fleet (Plant & Machinery)	4 000	–	250	6%	3 750
Skip Remover Truck	500	–	–	0%	500
Mobile Toilets	200	–	–	0%	200
Machinery & Equipment	500	–	–	0%	500
Fire Engine	7 000	–	–	0%	7 000
Vehicles	3 000	–	–	0%	3 000
Install Cctv Street Cameras (Equipment)	1 000	–	–	0%	1 000
Equipment: Land Surveyor & Plotter	4 500	–	–	0%	4 500
Transformers	5 000	–	–	0%	5 000
<b>TOTAL CAPITAL EXPENDITURE FUNDED FROM OWN SOURCE</b>	<b>30 264</b>	<b>402</b>	<b>652</b>	<b>2%</b>	<b>29 611</b>



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

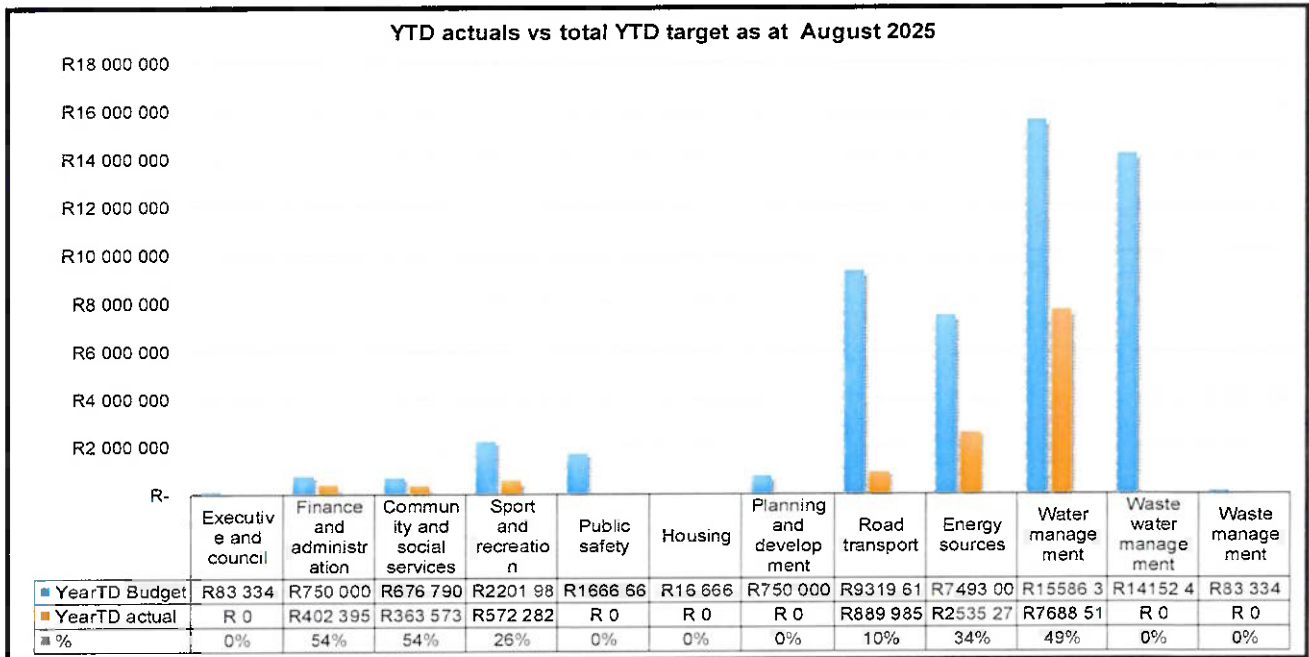
Local Municipality • Middelburg • 31 August 2025 • Phofung • Municipality

### 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 - M02 August

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	-	-	79 170	79 170	100.0%	0%
October	9 427	26 390	26 390	-	-	105 560	105 560	100.0%	0%
November	60 366	26 390	26 390	-	-	131 950	131 950	100.0%	0%
December	2 940	26 390	26 390	-	-	158 340	158 340	100.0%	0%
January	391	26 390	26 390	-	-	184 731	184 731	100.0%	0%
February	42 927	26 390	26 390	-	-	211 121	211 121	100.0%	0%
March	4 917	26 390	26 390	-	-	237 511	237 511	100.0%	0%
April	5 423	26 390	26 390	-	-	263 901	263 901	100.0%	-
May	22 065	26 390	26 390	-	-	290 291	290 291	100.0%	-
June	45 215	26 390	26 390	-	-	316 581	316 581	100.0%	-
<b>Total Capital expenditure</b>	<b>218 524</b>	<b>316 581</b>	<b>316 581</b>	<b>14 699</b>					

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





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

Local Municipality • Mmasekekelele w'ilethetha • Phokisi • Mmasekekelele

### 18 OTHER SUPPORTING DOCUMENTS

**FS194 Maluti-a-Phofung - Supporting Table SC13d Consolidated Monthly Budget Statement - depreciation by asset class - M02 August**

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>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	68 232	68 232	-	-	11 372	11 372	100,0%	68 232
Roads Infrastructure		-	23 122	23 122	-	-	3 854	3 854	100,0%	23 122
Roads		-	23 122	23 122	-	-	3 854	3 854	100,0%	23 122
Electrical Infrastructure		-	19 286	19 286	-	-	3 214	3 214	100,0%	19 286
LV Networks		-	19 286	19 286	-	-	3 214	3 214	100,0%	19 286
Water Supply Infrastructure		-	5 300	5 300	-	-	883	883	100,0%	5 300
Boreholes		-	5 300	5 300	-	-	883	883	100,0%	5 300
Solid Waste Infrastructure		-	20 524	20 524	-	-	3 421	3 421	100,0%	20 524
Waste Separation Facilities		-	20 524	20 524	-	-	3 421	3 421	100,0%	20 524
<b>Community Assets</b>		943	823	823	-	-	137	137	100,0%	823
Community Facilities		943	823	823	-	-	137	137	100,0%	823
Halls		943	823	823	-	-	137	137	100,0%	823
<b>Computer Equipment</b>		1 368	1 424	1 424	-	-	237	237	100,0%	1 424
Computer Equipment		1 368	1 424	1 424	-	-	237	237	100,0%	1 424
<b>Furniture and Office Equipment</b>		199	250	250	-	-	42	42	100,0%	250
Furniture and Office Equipment		199	250	250	-	-	42	42	100,0%	250
<b>Machinery and Equipment</b>		370	353	353	-	-	59	59	100,0%	353
Machinery and Equipment		370	353	353	-	-	59	59	100,0%	353
<b>Transport Assets</b>		5 061	4 848	4 848	-	-	808	808	100,0%	4 848
Transport Assets		5 061	4 848	4 848	-	-	808	808	100,0%	4 848
<b>Total Depreciation</b>	<b>1</b>	<b>7 940</b>	<b>75 930</b>	<b>75 930</b>	<b>-</b>	<b>-</b>	<b>12 655</b>	<b>12 655</b>	<b>100,0%</b>	<b>75 930</b>



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

Local Municipality • Munisipalidad sa Lokalidad • Pambansang Munisipalidad

### 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 AUGUST 2025**

Local Municipality • Tempelepele wa sechaba • Phashe ka Ntshona

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

**20.1 Parent municipality's financial performance**

**FS194 Maluti-a-Phofung - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August**

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	-	-	260	(260)	-100,0%	1 560
Vote 04 - Financial Services		1 021 646	1 032 783	1 032 783	17 032	394 785	172 130	222 654	129,4%	1 032 783
Vote 05 - Municipal Infrastructure		488 735	527 411	527 411	35 664	61 373	87 902	(26 529)	-30,2%	527 411
Vote 06 - Community Services		12 632	4 792	4 792	1 195	1 348	799	550	68,8%	4 792
Vote 07 - Public Safety & Transport		383	462	462	171	213	77	136	177,0%	462
Vote 08 - Sports, Arts, Parks, Culture		13 086	16 362	16 362	26	83	2 727	(2 644)	-97,0%	16 362
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		16	5 863	5 863	91	211	977	(767)	-78,4%	5 863
Vote 10 - Hunan Settlements		1 321	12 708	12 708	164	322	2 118	(1 796)	-84,8%	12 708
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		962	2 394	2 394	79	203	399	(196)	-49,2%	2 394
Vote 13 - Electricity Department		695 361	823 845	823 845	31 251	32 203	137 308	(105 105)	-76,5%	823 845
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>2 234 425</b>	<b>2 428 179</b>	<b>2 428 179</b>	<b>85 673</b>	<b>490 741</b>	<b>404 697</b>	<b>86 044</b>	<b>21,3%</b>	<b>2 428 179</b>
<b>Expenditure by Vote</b>										
Vote 01 - Legislative Authority	1	65 145	67 317	67 317	4 300	8 355	11 220	(2 865)	-25,5%	67 317
Vote 02 - Office Of The Municipal Manager		22 148	24 646	24 646	2 028	3 853	4 108	(254)	-6,2%	24 646
Vote 03 - Corporate Services		57 384	77 313	77 313	7 374	11 825	12 885	(1 061)	-8,2%	77 313
Vote 04 - Financial Services		280 258	313 768	313 768	7 031	14 105	52 295	(38 190)	-73,0%	313 768
Vote 05 - Municipal Infrastructure		163 542	276 817	276 817	9 419	18 635	46 136	(27 501)	-59,6%	276 817
Vote 06 - Community Services		20 843	23 603	23 603	1 501	3 174	3 934	(760)	-19,3%	23 603
Vote 07 - Public Safety & Transport		186 641	184 056	184 056	14 672	32 301	30 676	1 625	5,3%	184 056
Vote 08 - Sports, Arts, Parks, Culture		469 350	54 437	54 437	3 807	7 975	9 073	(1 097)	-12,1%	54 437
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		11 692	16 591	16 591	1 232	2 194	2 765	(571)	-20,7%	16 591
Vote 10 - Hunan Settlements		12 061	44 933	44 933	596	1 201	7 489	(6 288)	-84,0%	44 933
Vote 11 - Idp, Pms Department		3 713	4 078	4 078	336	663	680	(16)	-2,4%	4 078
Vote 12 - Spatial Development, Planning & Traditional Affairs		11 269	22 791	22 791	987	2 086	3 798	(1 712)	-45,1%	22 791
Vote 13 - Electricity Department		1 568 703	1 257 084	1 257 084	175 706	353 940	209 514	144 426	68,9%	1 257 084
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>2 872 748</b>	<b>2 367 434</b>	<b>2 367 434</b>	<b>228 987</b>	<b>460 308</b>	<b>394 572</b>	<b>65 735</b>	<b>16,7%</b>	<b>2 367 434</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>(638 324)</b>	<b>60 745</b>	<b>60 745</b>	<b>(143 314)</b>	<b>30 433</b>	<b>10 124</b>	<b>20 309</b>	<b>200,6%</b>	<b>60 745</b>



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

Loc : Municipality • Timespan : 31 Aug 2025 • Periodic No : 30/2025

**FS194 Maluti-a-Phofung - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August**

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		287 671	739 063	739 063	25 119	24 382	123 177	(98 795)	-80%	739 063
Service charges - Water		81 910	95 159	95 159	8 730	18 245	15 860	2 385	15%	95 159
Service charges - Waste Water Management		48 889	51 422	51 422	4 568	9 129	8 570	559	7%	51 422
Service charges - Waste management		48 662	51 184	51 184	4 585	9 150	8 531	620	7%	51 184
Sale of Goods and Rendering of Services		2 688	6 584	6 584	276	600	1 097	(497)	-45%	6 584
Agency services										
Interest										
Interest earned from Receivables		107 556	125 181	125 181	8 911	17 403	20 864	(3 461)	-17%	125 181
Interest from Current and Non Current Assets		20 713	12 605	12 605	4 042	4 042	2 101	1 941	92%	12 605
Dividends										
Rent on Land			1 000	1 000			167	(167)	-100%	1 000
Rental from Fixed Assets		1 857	3 992	3 992	89	201	665	(464)	-70%	3 992
Licence and permits										
Special rating levies										
Operational Revenue		1 087	11 772	11 772	107	211	1 962	(1 751)	-89%	11 772
<b>Non-Exchange Revenue</b>										
Property rates		107 972	110 363	110 363	9 093	17 632	18 394	(762)	-4%	110 363
Surcharges and Taxes										
Fines, penalties and forfeits		207	2 396	2 396	243	390	399	(10)	-2%	2 396
Licence and permits			1 663	1 663			277	(277)	-100%	1 663
Transfers and subsidies - Operational		852 793	882 846	882 846	335	366 381	147 141	219 240	149%	882 846
Interest		426 385	41 693	41 693	3 423	6 821	6 949	(126)	-2%	41 693
Fuel Levy										
Operational Revenue										
Gains on disposal of Assets										
Other Gains		8	7	7			1	(1)	-100%	7
Discontinued Operations										
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>1 988 398</b>	<b>2 136 929</b>	<b>2 136 929</b>	<b>69 520</b>	<b>474 588</b>	<b>356 155</b>	<b>118 433</b>	<b>33%</b>	<b>2 136 929</b>
<b>Expenditure By Type</b>										
Employee related costs		504 773	546 277	546 277	44 761	91 166	91 046	120	0%	546 277
Remuneration of councillors		37 151	36 529	36 529	2 670	5 369	6 088	(719)	-12%	36 529
Bulk purchases - electricity		1 068 512	1 114 944	1 114 944	170 272	320 297	185 824	134 473	72%	1 114 944
Inventory consumed		27 036	52 842	52 842	911	2 112	8 807	(6 695)	-76%	52 842
Debt impairment		423 323	13 280	13 280			2 213	(2 213)	-100%	13 280
Depreciation and amortisation		7 940	75 930	75 930			12 655	(12 655)	-100%	75 930
Interest		426 974	51 500	51 500	9	23 052	8 583	14 469	169%	51 500
Contracted services		136 293	173 462	173 462	8 428	15 681	28 910	(13 229)	-46%	173 462
Transfers and subsidies		177 250	198 043	198 043			33 007	(33 007)	-100%	198 043
Irrecoverable debts written off		1 180	23 120	23 120	165	223	3 853	(3 631)	-94%	23 120
Operational costs		68 990	81 507	81 507	1 771	2 408	13 585	(11 177)	-82%	81 507
Losses on Disposal of Assets		(6 676)								
Other Losses		2								
<b>Total Expenditure</b>		<b>2 872 748</b>	<b>2 367 434</b>	<b>2 367 434</b>	<b>228 987</b>	<b>460 308</b>	<b>394 572</b>	<b>65 735</b>	<b>17%</b>	<b>2 367 434</b>
<b>Surplus/(Deficit)</b>		<b>(884 350)</b>	<b>(230 505)</b>	<b>(230 505)</b>	<b>(159 468)</b>	<b>14 280</b>	<b>(38 417)</b>	<b>52 697</b>	<b>(0)</b>	<b>(230 505)</b>
Transfers and subsidies - capital (monetary allocations)										
		246 026	291 250	291 250	16 153	16 153	48 542	(32 388)	(0)	291 250
Transfers and subsidies - capital (in-kind)										
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(638 324)</b>	<b>60 745</b>	<b>60 745</b>	<b>(143 314)</b>	<b>30 433</b>	<b>10 124</b>	<b>20 309</b>	<b>0</b>	<b>60 745</b>
Income Tax										
<b>Surplus/(Deficit) after income tax</b>		<b>(638 324)</b>	<b>60 745</b>	<b>60 745</b>	<b>(143 314)</b>	<b>30 433</b>	<b>10 124</b>	<b>20 309</b>	<b>0</b>	<b>60 745</b>
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(638 324)</b>	<b>60 745</b>	<b>60 745</b>	<b>(143 314)</b>	<b>30 433</b>	<b>10 124</b>	<b>20 309</b>	<b>0</b>	<b>60 745</b>
Share of Surplus/Deficit attributable to Associate										
Intercompany Parent subsidiary transactions										
<b>Surplus/ (Deficit) for the year</b>		<b>(638 324)</b>	<b>60 745</b>	<b>60 745</b>	<b>(143 314)</b>	<b>30 433</b>	<b>10 124</b>	<b>20 309</b>	<b>0</b>	<b>60 745</b>



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

Local Municipality • Mmasepelo • Lesotho • Ficksburg Municipality

**FS194 Maluti-a-Phofung - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M02 August**

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>Capital expenditure - Municipal Vote</b>										
<b>Expenditure of single-year capital appropriation</b>										
<b>Vote 01 - Legislative Authority</b>		-	-	-	-	-	-	-	-	-
01 3 - Council General		-	-	-	-	-	-	-	-	-
<b>Vote 02 - Office Of The Municipal Manager</b>		-	500	500	-	-	83	(83)	-100%	500
02 2 - Mm Administrator		-	500	500	-	-	83	(83)	-100%	500
<b>Vote 03 - Corporate Services</b>		5,012	2,500	2,500	221	221	417	(165)	-47%	2,500
03 2 - Corporate Administration		5,170	500	500	-	-	83	(83)	-100%	500
03 5 - Information Technology - Ict		(159)	2,000	2,000	221	221	333	(112)	-34%	2,000
<b>Vote 04 - Financial Services</b>		193	1,000	1,000	181	181	167	14	9%	1,000
04 5 - Income/Revenue		-	-	-	-	-	-	-	-	-
04 9 - Assets Management		193	1,000	1,000	181	181	167	14	9%	1,000
<b>Vote 05 - Municipal Infrastructure</b>		98,981	234,850	234,850	8,578	9,482	39,142	(29,660)	-76%	234,850
05 2 - Roads		19,243	51,918	51,918	890	890	8,653	(7,763)	-90%	51,918
05 3 - Infrastructure Administration		1,223	4,000	4,000	-	250	667	(417)	-62%	4,000
05 4 - Water		18,395	93,518	93,518	7,689	7,689	15,685	(7,898)	-51%	93,518
05 5 - Sewerage		48,757	84,915	84,915	-	654	14,152	(13,499)	-86%	84,915
05 6 - Waste Management		13,363	500	500	-	-	83	(83)	-100%	500
<b>Vote 06 - Community Services</b>		(346,922)	4,061	4,061	364	364	677	(313)	-46%	4,061
06 2 - Community Services		(346,922)	3,361	3,361	364	364	560	(197)	-35%	3,361
06 7 - Cemeteries		-	700	700	-	-	117	(117)	-100%	700
<b>Vote 07 - Public Safety &amp; Transport</b>		11,428	11,000	11,000	-	-	1,833	(1,833)	-100%	11,000
07 2 - Disaster Management		-	-	-	-	-	-	-	-	-
07 4 - Fire & Emergency Services		-	7,000	7,000	-	-	1,167	(1,167)	-100%	7,000
07 5 - Public Safety & Transport Administration		11,428	3,000	3,000	-	-	500	(500)	-100%	3,000
07 6 - Security Guards		-	1,000	1,000	-	-	167	(167)	-100%	1,000
<b>Vote 08 - Sports, Arts, Parks, Culture</b>		10,323	13,212	13,212	572	572	2,202	(1,630)	-74%	13,212
08 1 - Sport Arts & Culture Administration		10,323	13,212	13,212	572	572	2,202	(1,630)	-74%	13,212
<b>Vote 09 - Led, Tourism, Smmes, Rural &amp; Agriculture</b>		-	-	-	-	-	-	-	-	-
<b>Vote 10 - Human Settlements</b>		-	100	100	-	-	17	(17)	-100%	100
10 2 - Housing Services		-	100	100	-	-	17	(17)	-100%	100
<b>Vote 11 - Idp, Pms Department</b>		-	-	-	-	-	-	-	-	-
<b>Vote 12 - Spatial Development, Planning &amp; Traditional Affairs</b>		-	4,500	4,500	-	-	750	(750)	-100%	4,500
12 1 - Town Planning		-	4,500	4,500	-	-	750	(750)	-100%	4,500
<b>Vote 13 - Electricity Department</b>		983	44,958	44,958	2,535	3,878	7,493	(3,615)	-48%	44,958
13 2 - Electricity		983	44,958	44,958	2,535	3,878	7,493	(3,615)	-48%	44,958
<b>Vote 14 - Maluti Water</b>		-	-	-	-	-	-	-	-	-
<b>Vote 15 - Other</b>		-	-	-	-	-	-	-	-	-
<b>Total single-year capital expenditure</b>		(220,002)	316,681	316,681	12,452	14,699	52,780	(38,081)	(0)	316,681
<b>Total Capital Expenditure</b>		(220,002)	316,681	316,681	12,452	14,699	52,780	(38,081)	(0)	316,681



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

Loc: 1 Municipality • Mmosepedi wa seLapho • Phofung Municipality

### 20.2 Municipal Entity's financial performance

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

<b>FS194 Maluti-a-Phofung - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M02 August</b>										
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>										
Maluti Water (Pty) Ltd		202 535	270 936	270 936	33 865	33 865	45 156	(11 291)	-25%	270 936
<b>Total Operating Revenue</b>	1	<b>202 535</b>	<b>270 936</b>	<b>270 936</b>	<b>33 865</b>	<b>33 865</b>	<b>45 156</b>	<b>(11 291)</b>	<b>-25%</b>	<b>270 936</b>
<b>Expenditure By Municipal Entity</b>										
<i>Entity Name</i>										
Maluti Water (Pty) Ltd		161 949	270 936	270 936	29 811	29 811	45 156	(15 345)	-34%	270 936
<b>Total Operating Expenditure</b>	2	<b>161 949</b>	<b>270 936</b>	<b>270 936</b>	<b>29 811</b>	<b>29 811</b>	<b>45 156</b>	<b>(15 345)</b>	<b>-34%</b>	<b>270 936</b>
<b>Surplus/ (Deficit) for the yr/period</b>										
<b>Capital Expenditure By Municipal Entity</b>										
<i>Entity Name</i>										
Maluti Water (Pty) Ltd		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</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 - AUGUST 2025</b>					
Description R'000	Original Budget	Jul-25	Aug-25	YearTD Actual	%
<b>INCOME</b>	<b>(270 936)</b>	-	<b>(33 865)</b>	<b>(33 865)</b>	<b>12%</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)	-	(31 153)	(31 153)	17%
Intercompany Transaction- Sewer Levy	(40 478)	-	(857)	(857)	2%
Intercompany Transaction- Water Levy	(43 224)	-	(1 855)	(1 855)	4%
<b>EXPENDITURE</b>	<b>270 936</b>	-	<b>29 811</b>	<b>29 811</b>	<b>11%</b>
Employee related costs	176 278	-	29 554	29 554	17%
Contracted services	29 978	-	-	-	0%
Operational costs	48 083	-	257	257	1%
Inventory consumed	16 436	-	-	-	0%
Interest	162	-	-	-	0%
<b>SURPLUS/-DEFICIT</b>	<b>(0)</b>	-	<b>(4 053)</b>	<b>(4 053)</b>	



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

Local Municipality • Mmasepika • 21st Edition • Phosi ke tsoa sefahle

## 21 COMPLIANCE WITH THE CONDITIONS FOR MUNICIPAL DEBT RELIEF

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

Annexure A2 - Monthly			Notes/Comments
<b>National Treasury</b> <b>Municipal Debt Relief</b> MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003			
<b>Free State Provincial Treasury</b>			
<b>Certificate of Compliance: Municipal Debt Relief Conditions for Application</b>			
Period	Aug25		
National Financial Year	2024/25		
Demarcation Code of Municipality being assessed	FS194		
District	Thabo Mofutsanyana		
Demarcation Description	Maluti-a-Phofung		
I, <b>ADV MM Molokeng</b> , hereby certify that the <b>Maluti-a-Phofung Municipality</b> monitored the compliance against the conditions of Municipal Debt Relief as set-out in <b>MFMA Circular No. 124</b> and that the <b>Provincial Treasury</b> is satisfied and certifies that the said municipality fully complies with the conditions as set-out in the table below.			
<b>Municipal Debt Relief Conditions (Monthly reporting)</b> <span style="float: right; font-size: small;">Choose from drop down list</span>			
<b>6.3 +</b> Maintaining the Eskom and bulk water current account – (current account for the purpose of this exercise means the account for a single month's consumption)			
<b>6.12</b>			
<b>6.12.2</b> - Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? Note - refer condition 6.12.2	Yes	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	
<b>6.12.2</b> - 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="https://ig.uploadportal.treas.gov.za/">https://ig.uploadportal.treas.gov.za/</a> ?	Yes		
<b>6.12.2</b> - 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 MSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading entity?	Yes		
<b>6.3.1</b> - Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? 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 amounts), up to the date of	Yes	The Municipality has paid through its LPU's, SPU's and prepaid from own source - Eskom has started billing all conventional meters in September 2024 however the Municipality has only received transactions until April 2025. We have not received the billing reports for May, June, July and August 2025 for preparation of journals. The Municipality has sent a letter to Eskom requesting	
<b>6.3.2</b> - 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="https://ig.uploadportal.treas.gov.za/">https://ig.uploadportal.treas.gov.za/</a> ?	Yes		
<b>6.3.3</b>			
<b>6.3.4</b> - Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the MSCOA data string and the section 41(2) MFMA statement of Eskom?	No	The Journals were not received by the time month end processes were performed	
<b>6.4</b> Compliance with a funded MTRF – (choose from drop down list the MTRF assessed)			
<b>6.4.1</b> - Is the municipality's MTRF funded and aligning to the National Treasury's Budget Funding Guidelines - <a href="http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx?">http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx?</a>	No	The 2025-2026 budget is unfunded due to low revenue collection, high bulk electricity purchases, budgeting for depreciation and debt impairment	
<b>6.4.1</b> - 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 R432million indicated on Table A4 without including the map water intercompany	
<b>6.4.1</b> - Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the taking of the budget) on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations?	Yes		
<i>Note - For example, if the municipality during the preceding 12 months only managed to collect 80 per cent of its revenue (the property rates), the provision for debt impairment aligning with the Treasury collection level should dip to 80 per cent of the 2025/2026 revenue projections (this report states, if the municipality merely used the debt movement to "balance" the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as "No".</i>			
<b>6.4.1</b> - 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?	Yes	The monthly calculations are not done in the system. Which affects the budget projections	
<i>Note - If the municipality merely used the depreciation and asset impairment to "balance" the budget and there is no real alignment between the provision for such with the state of assets/debt register, the Provincial Treasury must respond to this item as "No".</i>			
<b>6.4.2</b> - If the municipality's MTRF is not funded, has it labelled and adopted a creditile Budget Funding Plan as part of the MTRF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	Yes		



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<p><i>Note - If the municipality has an FRP, a separate budget funding plan is not necessary. However, the FT/NT must assess whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.</i></p>				
12	6.1.2	<p>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)?</p> <p>Note - only, if the municipality does not have an FRP may "N/A" be selected from the dropdown list</p>	<p>N/A</p>	
13	6.1.2	<p>- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 - Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations align with and give effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (for example higher winter Eskom tariffs, lower January collection rates, etc.)?</p>	<p>Yes</p>	
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 from the tabling of the 2023/24 MTREF?</b></p>	<p>Yes</p>	<p>The 2025-26 Final Tariffs was updated on the 18 June 2025</p>
<p><b>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:</b></p>				
15	6.6.1	<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>	<p>Yes</p>	<p>The billing report (BMO30) is attached The proof of emails of accounts is attached and notice</p>
16	6.6.2	<p>- 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?</p>	<p>Yes</p>	<p>Auditing and disconnections are done, and the disconnection invoices are issued (po's attached)</p>
17	6.6.3	<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? 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 wastewater.</p>	<p>Yes</p>	
18	6.6.4	<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 free electricity and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively?</p> <p>Note – the municipality's monthly MFMA s.71 statement must include as part of the narratives the indigent information in the required NT format.</p>	<p>Yes</p>	<p>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.</p>
<p><b>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.</b></p>				
<p><b>6.7 Maintain a minimum average quarterly collection of property rates and services charges –</b></p>				
19	6.7.1	<p>- 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 unloaded via the GoMun Upload Portal?</p>	<p>No</p>	<p>The % collection decrease from 76% in July 2025 to 55% in August 2025. The billing vs collection report is calculated based on July Schedule C4 and August Schedule SC9 which includes payments in advance, prepaid collection &amp; Journals. The Journals for May, June, July and August were not received by the time in month and processes have been performed.</p>
<p><i>Note - although the norm and standard for collection (MFMA Circular No. 70) is a 95 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.</i></p>				
20	6.7.2	<p>- 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 to the satisfaction of National Treasury the following:</p>	<p>Yes</p>	
20	6.7.2.1	<p>* the underperformance 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 average collection set out in paragraph 6.7.1.</p>	<p>Yes</p>	<p>It is not because of Eskom supplied areas but due to low collection and service delivery challenges</p>
21	6.7.2.2	<p>* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?</p>	<p>Yes</p>	<p>Our current water meters do not allow us to restrict water</p>
22	6.7.2.3	<p>* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom 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?</p>	<p>Yes</p>	<p>There are continuous engagements between Eskom and the Municipality through the DAA implementation</p>
23	6.7.3	<p>- The municipality has progressive v. installed smart pre-paid meters in the municipal 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>Eskom is currently ensuring that every property in Kestel, Harrismith &amp; Gwaqwa is metered through the DAA implementation. The Municipality has also applied for the smart metering grant from NT. We are still awaiting feedback of the application</p>
24	6.7.4	<p>- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect from the 2023/24 MTREF with a smart pre-paid meter?</p>	<p>Yes</p>	<p>There is a provision for revenue enhancement programs</p>
25	6.7.5	<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>	



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Municipality's Completeness of the revenue base –			
30	6.8.1	<p>- 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?</p> <p style="text-align: right;">Yes <input type="text"/></p>	The GVR report is a quarterly report.
31	6.8.1	<p>- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified?</p> <p style="text-align: right;">Yes <input type="text"/></p>	The progress for August is attached.
32	6.8.2	<p>- 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</p> <p>- For the latest and next 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://uploadportal.treasury.gov.za/">https://uploadportal.treasury.gov.za/</a>?</p> <p style="text-align: right;">Yes <input type="text"/></p>	The GVR report is a quarterly report and the fourth quarter was uploaded on Go-muni.
Monitor and report on implementation –			
33	6.9.1	<p>- 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?</p> <p style="text-align: right;">Yes <input type="text"/></p>	
34	6.9.2	<p>- 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?</p> <p style="text-align: right;">Yes <input type="text"/></p> <p><i>Note - condition 6.9.2 has a living error and must refer to 6.9.1</i></p>	
35	6.9.3	<p>- 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?</p> <p style="text-align: right;">Yes <input type="text"/></p>	
36	6.9.4	<p>- 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) previously via the GoMuni Upload Portal <a href="https://uploadportal.treasury.gov.za/">https://uploadportal.treasury.gov.za/</a>?</p> <p><i>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 MFRS.</i></p> <p style="text-align: right;">Select <input type="text"/></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:			
37	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> <p style="text-align: right;">Select <input type="text"/></p>	
38	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 timely uploaded the compliance certificate via the GoMuni Upload Portal <a href="https://uploadportal.treasury.gov.za/">https://uploadportal.treasury.gov.za/</a>?</p> <p><i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance</i></p> <p style="text-align: right;">Select <input type="text"/></p>	
39	6.10.3	<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> <p style="text-align: right;">Select <input type="text"/></p> <p><i>Note - if the PF failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1.</i></p>	
40	6.11	<p><b>Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?</b></p> <p><i>Note - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. It confirms that MFMA Circular No. 124 condition 6.11 (Limitation on municipality borrowing powers) will only be enforced in relation to new long term loans (entered into after the effective date of debt relief approval) as envisaged in MFMA section 46. Short term borrowing, including making use of an overdraft for in-year bridging purposes are not considered within the ambit of this condition.</i></p> <p style="text-align: right;">Select <input type="text"/></p>	
For the duration of the Municipal Debt Relief (to ensure proper management of resources):			
41	6.12.1	<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> <p style="text-align: right;">Yes <input type="text"/></p>	
42	6.12.2	<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 to bulk water current account before it applied the revenue in the sub-account for any other purpose?</p> <p style="text-align: right;">Yes <input type="text"/></p>	The Municipality is paying Eskom through LFPUs and transferring the prepaid collection to Eskom as required by the DAA. 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.



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<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.71.</i></p>		<input type="text" value="Select"/>
39	<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"/>
40	<p><b>6.13 Accounting Treatment -</b> has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrears 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? <i>Note: to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with</i></p>	<input type="text" value="Select"/>
41	<p><b>6.14 NERSA license -</b> has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?</p>	<input type="text" value="Select"/>
<p><i>Note: By applying for Municipal Debt Relief as set-out in paragraph 3. of MFMA Circular no. 324, 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>		
<p><b>PT: HOD/NT/MM Name:</b> _____</p> <p><b>Signature of HOD/NT/MM:</b> _____</p> <p><b>Date:</b> _____</p>		



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

Local Municipality • Amisipholo • eLizetha • Pekahe • Transkei

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

The table below indicates the compliance score of **76%** based on the municipality's self-assessment in terms of the Eskom debt relief requirements.

National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003		Province FS		Code		District		Code Description																																						
										F5134		Thabo Mofutsanyana		Matieland-Phefani																																
Monthly Performance Report																																														
Municipal Details			Part A		Part B		Part C		Part D		Part E		Scoring and Rating																																	
			Eskom Ad-Bid water current account		Compliance with a funded MTRF		FRP/BFP & Tariff Assessment		Electricity and water collection tools		Quarterly collection of property rates and services charges				Maximization of Revenue Base		Oversight																													
Month	Code Descr	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	Score	Rating	
25 July 25	Matieland-Phefani	F5134	Yes	Yes	Yes	Yes	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	76%	76% - 80% compliance		
26 August 25	Matieland-Phefani	F5134	Yes	Yes	Yes	Yes	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	75%	75% - 80% compliance
27 September 25	Matieland-Phefani	F5134																																									0%	Not completed		
28 October 25	Matieland-Phefani	F5134																																										0%	Not completed	
29 November 25	Matieland-Phefani	F5134																																										0%	Not completed	
30 December 25	Matieland-Phefani	F5134																																										0%	Not completed	
31 January 26	Matieland-Phefani	F5134																																										0%	Not completed	
02 February 26	Matieland-Phefani	F5134																																										0%	Not completed	
03 March 26	Matieland-Phefani	F5134																																										0%	Not completed	
04 April 26	Matieland-Phefani	F5134																																										0%	Not completed	
05 May 26	Matieland-Phefani	F5134																																										0%	Not completed	
06 June 26	Matieland-Phefani	F5134																																										0%	Not completed	
07 July 26	Matieland-Phefani	F5134																																										0%	Not completed	
08 August 26	Matieland-Phefani	F5134																																										0%	Not completed	
09 September 26	Matieland-Phefani	F5134																																										0%	Not completed	
10 October 26	Matieland-Phefani	F5134																																										0%	Not completed	
11 November 26	Matieland-Phefani	F5134																																										0%	Not completed	
Comments/Motivation																																														
HOD Name:																																														
Signature of HOD:																																														
Date:			26/07/2024																																											



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

Local Municipality • Municipality of Phoenix • Phoxise 011 793 0101

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

National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003		Municipal Debt Relief - Monthly Reporting - Indigent Households Information (MFMA Circular 124 (Condition 6.5))														
Instruction: Complete only with information of the indigent households registered as indigent with the municipality (do not include the information of all households) (do not include property interest)		2025/2025 - Monthly Monitoring														
Description	Kof	As Per Budget Application														
		Current Year: 2025/2025	2025/2025 - Monthly Monitoring													
		Budget	Adjusted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12
<b>Indigent Household service targets</b>																
<b>Water (Minimum 40 indigent households also in Eskom supplied areas)</b>																
Indigent HHs with piped water made available	1															
Indigent HHs with piped water made available but not drinking	2															
Indigent HHs using water but at least minimum level of	3															
Indigent HHs with other water supply (at least min service level)	4															
<b>Total no. of indigent HHs receiving Minimum Service level and Above sub-total</b>	<b>5</b>		18,750,000													
Indigent HHs using water but in other service levels	6															
Indigent HHs with other water supply	7															
<b>Total no. of indigent HHs remaining - Below Minimum Service Level sub-total</b>	<b>8</b>															
<b>Total number of registered indigent households</b>	<b>9</b>		18,750,000													
<b>Status of Water meters</b>																
Number of indigent HHs with prepaid Water	10															
Number of indigent HHs with non-automated metered Water	11				2,200	2,361										
Number of indigent HHs with automated (smart) Water	12				7,029	9,710										
<b>Total number of registered indigent households</b>	<b>13</b>				10,269	12,171										
<b>Status of unlimited supply of Water</b>																
Number of indigent HHs with unlimited supply of Water where the municipality is NOT already supplying Water to the national free basic area of 6 kilolitre per household per month	14															
Number of indigent HHs NOT metered (metered receiving unlimited supply of Water)	15				7,828	9,750										
<b>Total number of registered indigent households receiving unlimited supply - Water</b>	<b>16</b>				7,828	9,750										
Of the Total Number of registered indigent households receiving unlimited supply - Water the Number of HHs failed for consumption above the 6 kilolitre	17				7,828	9,750										
<b>Energy (Minimum 40 indigent households also in Eskom supplied areas)</b>																
Indigent HHs with Electricity (at least min service level)	18															
Indigent HHs with Electricity - prepaid (min service level)	19				10,066	12,171										
Total no. of indigent HHs receiving at least a Basic level of service level	20				10,066	12,171										
Indigent HHs with Electricity (in non service level)	21															
Indigent HHs with other energy service	22															
<b>Total no. of indigent HHs receiving - Below Minimum Service Level sub-total</b>	<b>23</b>															
<b>Total number of registered indigent households</b>	<b>24</b>				10,066	12,171										
<b>Status of Electricity meters</b>																
Number of indigent HHs with prepaid Electricity	25				10,066	12,171										
Number of indigent HHs with non-automated metered Electricity	26															
Number of indigent HHs with automated (smart) Electricity	27															
<b>Total number of registered indigent households</b>	<b>28</b>				10,066	12,171										
<b>Status of unlimited supply of Electricity</b>																
Number of indigent HHs with unlimited supply of Electricity where the municipality is NOT already supplying Electricity to the national free basic area of 6 kilolitre per household per month	29															
Number of indigent HHs NOT metered (metered receiving unlimited supply of Electricity)	30															
<b>Total number of registered indigent households receiving unlimited supply - Electricity</b>	<b>31</b>															
Of the Total Number of registered indigent households receiving unlimited supply of Electricity the Number of HHs failed for consumption above the 6 kilolitre	32															
<b>Number of ALL Households receiving Free Basic Service (including registered indigent Households)</b>	<b>33</b>				10,066	12,171										
Water (6 kilolitre per household per month)	34				10,066	12,171										
Electricity (6 kilolitre per household per month)	35				10,066	12,171										
<b>Cost of Free Basic Services provided to ALL Households in - Formal Settlements (R'000)</b>																
Water (6 kilolitre per household per month)	36				171,195	190,361										
Electricity (6 kilolitre per household per month)	37				249,710	233,151										
<b>Cost of Free Basic Services provided to ALL Households in - Informal Formal Settlements (R'000)</b>																
Water (6 kilolitre per household per month)	38				-	-										
Electricity (6 kilolitre per household per month)	39				303,879	1,091,759										
<b>Total cost of Free Water and Electricity provided to ALL Households</b>	<b>40</b>				1,264,884	1,505,271										
<b>Highest level of free service provided per household (ALL Households)</b>																
Property rates (R'000 per household)	41															
Water (kilolitre per household per month)	42				6	6										
Electricity (kilowatt hour per household per month)	43				50	50										
Electricity (kilowatt hour per household per month)	44				50	50										
Electricity (kilowatt hour per household per month)	45				50	50										
Electricity (kilowatt hour per household per month)	46				50	50										
Electricity (kilowatt hour per household per month)	47				50	50										
<b>Revenue cost of subsidised services provided for ALL Households (R'000)</b>																
<b>Residential Category</b> (Property rates (tariff adjustments) in permissible values per section 17 of MFMA)	48															
<b>PSI Category</b> (Property rates (tariff adjustments) in permissible values per section 17 of MFMA)	49															
Additional Subsidies (Property rates exemptions, reductions and credits in excess of section 17 of MFMA)	50															
Water (in excess of 6 kilolitre per indigent household per month)	51															
Electricity (in excess of free basic service to indigent households)	52															
Electricity (other than (in excess of 60 kWh per indigent household per month))	53															
Rates (in excess of one removal a week for indigent households)	54															
Municipal Property rates (in excess of free basic service)	55															
Electricity (in excess of free basic service)	56															
<b>Total revenue cost of subsidised services provided</b>	<b>57</b>															



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

Local Municipality • Mmolepoqa wa-Ishebe • Phofung Municipality

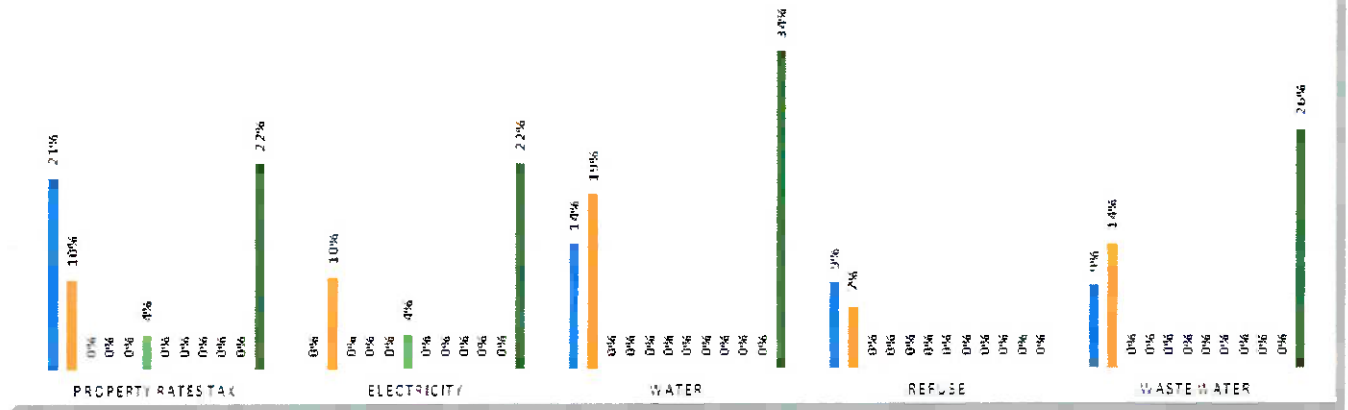
### 21.4 Annexure D - MFMA Circular 124 – Condition 6.3 and Condition 6.12 and MFMA Budget Circular 128

#### 21.4.1 Monthly / Quarterly collection per ward

National Treasury		Municipal Details																		
Municipal Debt Relief		Free State					Municipality													
MFMA Circular No. 124		Code		District			Municipality			Period Monitored		No. Of Wards								
Municipal Finance Management Act No. 56 of 2003		FS194					Matielia-Phofung			August		30								
Collection Rate Assessment																				
Aggregate Collection	Summary - Quarter 1					Summary - Quarter 2					Summary - Quarter 3					Summary - Quarter 4				
	Billing	Collection	R - Billing not collected	% Collection	Q1	Billing	Collection	R - Billing not collected	% Collection	Q2	Billing	Collection	R - Billing not collected	% Collection	Q3	Billing	Collection	R - Billing not collected	% Collection	Q4
1 Collection for whole demarcation	82 453 256	8 747 425	73 705 831	11%	11%	513 932	19 714	494 218	4%	4%	-	-	-	#DIV/0!	16 785 051	3 781 536	13 003 515	22%	22%	
2 Collection excl Eskom supplied areas	80 942 219	8 661 687	72 280 532	11%	11%	513 932	19 714	494 218	4%	4%	-	-	-	#DIV/0!	16 785 051	3 781 536	13 003 515	22%	22%	
3 Collection Property Rates	18 423 360	3 679 341	14 744 019	20%	20%	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	2 384 380	815 275	1 569 105	34%	34%	
4 Total average collection Electricity (Municipal supplied areas)	3 172 877	858 693	2 314 184	27%	27%	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	-	858 692	(898 862)	#DIV/0!		
5 Total average collection Water	14 442 568	1 353 360	13 089 208	14%	14%	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	4 581 473	1 186 404	3 395 069	26%	26%	
6 Total average collection Wastewater	10 185 277	907 168	9 278 109	9%	9%	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	2 123 354	401 845	1 721 509	19%	19%	
7 Total average collection Refuse	10 185 185	945 465	9 239 720	9%	9%	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	1 296 551	224 699	1 071 852	17%	17%	
8 Total average collection Interest	28 043 899	588 358	27 455 541	2%	2%	513 932	19 714	494 218	4%	4%	-	-	-	#DIV/0!	6 434 377	236 453	6 197 924	4%	4%	

### % 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 AUGUST 2025

Local Municipality • Mmino eka w'letane • Raosike Municipality

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

Telephone: 011 50 66 4000  
Email: [Maluti@treasury.gov.za](mailto:Maluti@treasury.gov.za)  
Address: Amapane 4, 11th Floor, Pretoria



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

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

Dear Ms. Gaarekwe and Adv. M. Mofokeng

#### MUNICIPAL DEBT RELIEF COMPLIANCE CERTIFICATE FOR THE PERIOD OF JULY 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 shown no improvement in the compliance rate; in fact, it declined from 68% in June 2025 to 66% in July 2025. This downward trend highlights a concerning lack of progress and suggests that the current measures in place may not be effective in driving improved compliance outcomes. Key areas that requires attention are:

- Paying Eskom bu k in full and submitting evidence as required
- The municipality must comply with a funded budget MTREF requirement
- Strengthen the strategy of collection using Electricity and Water
- Uploading documents on Go.muni Portal



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

Local Municipality • Mmabatho Waterworks • Plooskiesfontein

Table 1: July 2025 Monthly performance report.

Budget Item	Budget												Budgeted	
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Variance
Revenue														
Expenditure														
Surplus/Deficit														

**Condition 6.3: Maintaining the Eskom bulk current account** – The municipality has not yet submitted or uploaded proof of payment for July 2025 to the Go-Mun portal. This remains a critical compliance issue that requires urgent attention. The municipality has also written a letter to DAA formally expressing the dissatisfaction regarding no submission of reports as per the Distribution Agency Agreement between Maluti a Phofung and Eskom.

**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 not yet submitted the funding plan and upload it on the Go-Muni.

**Condition 6.5 - Cost reflective tariffs:** As part of the municipal budget process, it is a mandatory requirement for the municipality to assess whether the tariffs implemented are cost reflective, in line with the principles of financial sustainability and accountability outlined in the MFMA.

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.

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

The municipality is expected to submit the reports to the Provincial Treasury as promised during the plenary meeting held on 29 July 2025.

**Condition 6.7** - Maintain a minimum average quarterly collection of property rates and services charges. Information could not be provided by the municipality.



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

Local Municipality • Maseko A • Lesembe • Pekahe Municipality

due to late closing of the system; however, the municipality promised to provide the collection rate at later stage

**Condition 6.8 - Municipality's Completeness of the revenue base** The municipality has submitted a progress report detailing the steps taken to address the identified variances. The report is still to be uploaded to the National Treasury's Go Muni portal

**Condition 6.9 - Monitor and Report on compliance with MFMA section 71 reporting.** The municipality has not yet uploaded a fully compliant report

MFMA 571 Statement component		Compliance (Yes / No)
1	The Budget Performance Overview (paragraph 4) of the MFMA 571 statement 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 in progress, challenges and corrective actions.	No
2	The conclusion (paragraph 14) of the MFMA 571 statement explicitly advised as part of the MFMA Circular 124 Condition 6.9 reporting: <ol style="list-style-type: none"> <li>i. Any risk associated, and</li> <li>ii. The mitigating factors</li> </ol> with the implementation of the municipality's Budget Funding Plans and / or Funded Budget.	No
3	<b>Annexure B of the MFMA 571 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
3.4.1	The municipality's revenue collection performance: <ol style="list-style-type: none"> <li>i. the overall performance graph,</li> <li>ii. Summary worksheet, and</li> <li>iii. Collection per ward indicating who supplies electricity in the ward</li> </ol>	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



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

Local Municipality • Mmasepala wa Bolebo • Poodike Sun (P) Ltd

3.7.3	The municipality's reconciliation statement for electricity and water (if it has the function) signing to the MFMA S71 mSOD data strings upload	No
3.8	Recommendations noting explicitly the aforementioned debt relief reporting to the Mayor and / or Mayor's Committee meeting	No

### Condition 6.10: Provincial Treasury certification of municipal compliance



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

Local Municipalities • Municipal Authorities • Regional Councils

**Annexure B2 - Monthly**

**Local Authority**  
Municipal Debt Relief  
MFMA Circular No. 104  
Municipal Finance Management Act No. 64 of 2018  
2025 Budget Allocation Framework

Contribution to Comprehensive Municipal Debt Relief Framework for Applications  
Period: 2025/26  
Financial Year: 2025/26  
Submission Cycle of Municipality being allocated: 2025/26  
Department: The City of Lusaka  
Municipality: Metros

**Municipal Debt Relief Conditions (Monthly reporting)**

Condition	Response	Yes	No
1.1.1. The local authority has a bank account opened with all the necessary details to receive direct payments to its bank account.			
1.1.2. The local authority has a bank account opened with all the necessary details to receive direct payments to its bank account.			
1.1.3. The local authority has a bank account opened with all the necessary details to receive direct payments to its bank account.			
1.1.4. The local authority has a bank account opened with all the necessary details to receive direct payments to its bank account.			
1.1.5. The local authority has a bank account opened with all the necessary details to receive direct payments to its bank account.			
1.1.6. The local authority has a bank account opened with all the necessary details to receive direct payments to its bank account.			
1.1.7. The local authority has a bank account opened with all the necessary details to receive direct payments to its bank account.			
1.1.8. The local authority has a bank account opened with all the necessary details to receive direct payments to its bank account.			
1.1.9. The local authority has a bank account opened with all the necessary details to receive direct payments to its bank account.			
1.1.10. The local authority has a bank account opened with all the necessary details to receive direct payments to its bank account.			
1.1.11. The local authority has a bank account opened with all the necessary details to receive direct payments to its bank account.			
1.1.12. The local authority has a bank account opened with all the necessary details to receive direct payments to its bank account.			
1.1.13. The local authority has a bank account opened with all the necessary details to receive direct payments to its bank account.			
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1.1.17. The local authority has a bank account opened with all the necessary details to receive direct payments to its bank account.			
1.1.18. The local authority has a bank account opened with all the necessary details to receive direct payments to its bank account.			
1.1.19. The local authority has a bank account opened with all the necessary details to receive direct payments to its bank account.			
1.1.20. The local authority has a bank account opened with all the necessary details to receive direct payments to its bank account.			
1.1.21. The local authority has a bank account opened with all the necessary details to receive direct payments to its bank account.			
1.1.22. The local authority has a bank account opened with all the necessary details to receive direct payments to its bank account.			
1.1.23. The local authority has a bank account opened with all the necessary details to receive direct payments to its bank account.			
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1.1.25. The local authority has a bank account opened with all the necessary details to receive direct payments to its bank account.			
1.1.26. The local authority has a bank account opened with all the necessary details to receive direct payments to its bank account.			
1.1.27. The local authority has a bank account opened with all the necessary details to receive direct payments to its bank account.			
1.1.28. The local authority has a bank account opened with all the necessary details to receive direct payments to its bank account.			
1.1.29. The local authority has a bank account opened with all the necessary details to receive direct payments to its bank account.			
1.1.30. The local authority has a bank account opened with all the necessary details to receive direct payments to its bank account.			
1.1.31. The local authority has a bank account opened with all the necessary details to receive direct payments to its bank account.			
1.1.32. The local authority has a bank account opened with all the necessary details to receive direct payments to its bank account.			
1.1.33. The local authority has a bank account opened with all the necessary details to receive direct payments to its bank account.			
1.1.34. The local authority has a bank account opened with all the necessary details to receive direct payments to its bank account.			
1.1.35. The local authority has a bank account opened with all the necessary details to receive direct payments to its bank account.			
1.1.36. The local authority has a bank account opened with all the necessary details to receive direct payments to its bank account.			
1.1.37. The local authority has a bank account opened with all the necessary details to receive direct payments to its bank account.			
1.1.38. The local authority has a bank account opened with all the necessary details to receive direct payments to its bank account.			
1.1.39. The local authority has a bank account opened with all the necessary details to receive direct payments to its bank account.			
1.1.40. The local authority has a bank account opened with all the necessary details to receive direct payments to its bank account.			



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

Local Municipality: Maseru Local Municipality • Province: Northern Cape

6.2 Reporting content: The relevant Treasury and all provincial treasury-related budget adjustment sections of the municipality's annual MFMA 71 report should be completed in terms of the applicable provisions with paragraph 6.1		
<b>6.2.1 Municipality's compliance with the provisions of paragraph 6.1.1</b>		
6.2.1.1	Has the municipality achieved a maximum of 20 per cent average quarterly reduction of property rates and service charges with effect from 01 April 2024 to 30 April 2025 and 20 per cent average quarterly reduction with effect from 01 April 2024 to 30 April 2025 being any quarter demonstrated in the MFMA 71 report and was the municipality's annual MFMA 71 data duly audited in the 2024/25 financial year?	Yes
6.2.1.2	If the response to 6.2.1.1 is "No" and the municipality is unable to achieve the property charge or service charge target as set out in paragraph 6.1.1, has the municipality demonstrated to the satisfaction of the national Treasury the following: 6.2.1.2.1 The municipality's average quarterly property rates and service charges for the 2024/25 financial year are lower than the average quarterly property rates and service charges for the 2023/24 financial year? 6.2.1.2.2 The municipality has taken all possible measures to reduce its property rates and service charges to the extent possible? 6.2.1.2.3 The municipality, before 01 February 2024 attempted to enter into a service charge agreement with the national Treasury to reduce its property rates and service charges to the extent possible as envisaged in section 76(1) of the Municipal Systems Act 2022 and that the national Treasury has agreed to the reduction?	No
6.2.1.3	Has the municipality been proactively involved in the national Treasury's efforts to reduce its property rates and service charges to the extent possible as envisaged in section 76(1) of the Municipal Systems Act 2022 and that the national Treasury has agreed to the reduction?	Yes
6.2.1.4	Has the municipality proactively involved itself in the national Treasury's efforts to reduce its property rates and service charges to the extent possible as envisaged in section 76(1) of the Municipal Systems Act 2022 and that the national Treasury has agreed to the reduction?	No
6.2.1.5	Has the municipality proactively involved itself in the national Treasury's efforts to reduce its property rates and service charges to the extent possible as envisaged in section 76(1) of the Municipal Systems Act 2022 and that the national Treasury has agreed to the reduction?	Yes
<b>6.2.2 Municipality's Compliance of the service fees</b>		
6.2.2.1	Has the municipality demonstrated through its National Treasury property rates review Report for the 2024/25 financial year that the municipality's property rates for the 2024/25 financial year are lower than the property rates for the 2023/24 financial year?	No
6.2.2.2	If the response to 6.2.2.1 is "No", has the municipality demonstrated the steps taken to reduce its property rates for the 2024/25 financial year?	No
6.2.2.3	Has the municipality proactively involved itself in the national Treasury's efforts to reduce its property rates and service charges to the extent possible as envisaged in section 76(1) of the Municipal Systems Act 2022 and that the national Treasury has agreed to the reduction?	Yes
<b>6.2.3 Monitor and report on implementation</b>		
6.2.3.1	Has the municipality reported to the national Treasury on the implementation of the municipality's budget and budgeting for the 2024/25 financial year?	Yes
6.2.3.2	Has the municipality reported to the national Treasury on the implementation of the municipality's budget and budgeting for the 2024/25 financial year?	No
6.2.3.3	Has the municipality reported to the national Treasury on the implementation of the municipality's budget and budgeting for the 2024/25 financial year?	No TFP
6.2.3.4	Has the municipality reported to the national Treasury on the implementation of the municipality's budget and budgeting for the 2024/25 financial year?	No TFP





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

Local Municipality • Amathole District Municipality • Free State • Republic of South Africa

**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.

**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 that during the duration of the Municipal Debt Relief program, it complies with all the conditions of the Relief to avoid revoking of the municipality's Electricity license in terms of section 18 of the Electricity Regulation Act, 2006.

4. The Provincial Treasury's assessment and compliance certificate confirmed that Maluti Municipality continues to not fully comply with all the MFMA Circular 124 conditions and was elaborated on above.
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 [revenue@treasury.gov.za](mailto:revenue@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: 28/08/2025

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



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

Local Municipality • Mmasepoala • Tlokoeng • Phokeng • Nuthuthu • Mafeteng

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

#### 21.6.1 Property Rates Reconciliation

The reconciliation is performed on quarterly basis and the report will be provided in September 2025.

#### 21.6.2 General Valuation Roll progress valuation variance

THE FOLLOWING STAND NUMBER WERE NOT CREATED ON THE FINANCIAL SYSTEM.THE WERE OMITTED FROM THE FINANCIAL BUT WERE ON THE GVR.								
ADJUSTED LPI CODE	ID PROPERTY	TYPE	RD	SUBURB NAME AND EXTENSION	ERF NO	PTN NO	REGISTERED OWNER	MARKET VALUE
F01500000000192600045	39940	FARM	HARRISMITH RD	WITZESHOEK 1926 HARRISMITH RD	1926	45	FREE STATE PROVINCIAL GOVERNMENT	R4,400,000 00
F015000500000040100000	SVR 1	ERF	MAKWANE	MAKWANE	401	0	MALUTI A PHOFUNG LOCAL MUNICIPALITY	R2,500,000 00
F0150000000000500000	70165	FARM	HARRISMITH RD	HARRISMITH RD	5		NATIONAL GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA	R1,575,000 00
F0150000000000700000	70214	FARM	HARRISMITH RD	HARRISMITH RD	7		MULLER HENDRIK PETER-TRUSTEES	R630,000.00
F0150000000001300000	70199	FARM	HARRISMITH RD	HARRISMITH RD	13		RENSBURG MARTHA ELIZABETH JANSE VAN	R500,000 00
F0150000000001500000	39579	FARM	HARRISMITH RD	KINDROCHART 15 HARRISMITH RD	15		SAMBER TRADING NO 56 PTY LTD	R4,172,839 00
F0150000000004900000	39909	FARM	HARRISMITH RD	GIDSKE 49 HARRISMITH RD	49		SMITH CHARMAINE CHRISTEL	R255,000 00
F0150000000005100000	70219	FARM	HARRISMITH RD	HARRISMITH RD	51		ESKOM HOLDINGS LTD	R1,550,500 00
F0150000000005200000	39529	FARM	HARRISMITH RD	KOMEET 52 HARRISMITH RD	52		EDWIN CLAASSEN TRUST	R322,390 00
F0150000000005800000	40031	FARM	HARRISMITH RD	GROOTGELUK 58 HARRISMITH RD	58		FRANCOIS BOSCH FAMILIE TRUST	R4,374,204 00
F0150000000009000000	70216	FARM	HARRISMITH RD	HARRISMITH RD	90		BIBBEY FAMILIE TRUST	R340,000 00
F0150000000048700000	41035	FARM	HARRISMITH RD	BOSCH KLOOF 487 HARRISMITH RD	487		PROVINCIAL GOVERNMENT OF THE FREE STATE	R4,822,254 00
F01500000000230800000	70051	FARM	HARRISMITH RD	HARRISMITH RD	2308		NATIONAL GOVERNMENT OF R S A	R4,250,000 00
F00100000000093200014	70487	FARM	BETHLEHEM RD	KAMP 923 BETHLEHEM RD	932	14	NATIONAL GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA	R2,259,000 00
F00100000000093300007	70488	FARM	BETHLEHEM RD	KAMP 923 BETHLEHEM RD	933	7	NATIONAL GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA	R4,050,000.00
F00100000000171900000	40232	FARM	BETHLEHEM RD	WELVERDIEND 1719 BETHLEHEM RD	1719		REPUBLIEK VAN SUID-AFRIKA	R5,516,474 00
F00100000000192600046	70490	FARM	BETHLEHEM RD	KAMP 923 BETHLEHEM RD	1926	46	NATIONAL GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA	R4,041,500 00
F00100000000192600048	70491	FARM	BETHLEHEM RD	KAMP 923 BETHLEHEM RD	1926	48	NATIONAL GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA	R1,393,000.00
F00100000000192600061	70499	FARM	BETHLEHEM RD	KAMP 923 BETHLEHEM RD	1926	61	NATIONAL GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA	R5,050,000 00
F00100000000192600064	70500	FARM	BETHLEHEM RD	KAMP 923 BETHLEHEM RD	1926	64	NATIONAL GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA	R4,050,000 00
F00100000000192600094	70492	FARM	BETHLEHEM RD	KAMP 923 BETHLEHEM RD	1926	94	NATIONAL GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA	R3,950,000 00
F00100000000192600096	70501	FARM	BETHLEHEM RD	KAMP 923 BETHLEHEM RD	1926	96	NATIONAL GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA	R4,050,000 00
F00100000000192600102	70498	FARM	BETHLEHEM RD	KAMP 923 BETHLEHEM RD	1926	102	NATIONAL GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA	R6,050,000 00
F00100000000192600118	70493	FARM	BETHLEHEM RD	KAMP 923 BETHLEHEM RD	1926	118	NATIONAL GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA	R3,102,500.00
F00100000000192600119	70494	FARM	BETHLEHEM RD	KAMP 923 BETHLEHEM RD	1926	119	NATIONAL GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA	R2,594,000 00



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

Local Municipality • Mmasepeka w/ Tloelane • Pekaia Municipality

## 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 August 2025.



ESKOM HOLDINGS SOC LTD REG NO 200291552730  
VAT REG NO 4740121508

MALUTI-A PHOFPUNG LOCAL MUNICIPALITY  
PO BOX 43  
HARRISMITH  
9880

NORTH WESTERN REGION  
PRIVATE BAG 3117 (Harrismith 9880)

CONTACT CENTRE: (0860) 037566 Service  
FAX NO: 0862 437 566  
E-MAIL: FreeState@eskom.co.za  
WEB: WWW.ESKOM.CO.ZA



CUSTOMER SELF SERVICE WEBSITE  
Npa.eskom.co.za

NORTH WEST 1996 460000  
PRIVATE BAG 516 (Harrismith 9880)

DIRECT DEPOSIT DETAIL  
BANK: First National Bank  
BRANCH CODE: 227434  
BANK ACC NO: 68070067316

YOUR ACCOUNT NO	872938688
SECURITY HELD	12474834
BILLING DATE	2025-08-03
TAX INVOICE NO	972123549381
ACCOUNT MONTH	AUGUST 2025
CURRENT DUE DATE	2025-08-03
VAT REG NO	483054543

### TAX INVOICE

E-MAIL: dakatryk@map13.gov.za

ACCOUNT TRANSACTION SUMMARY			
ADMINISTRATION CHARGE	R	4,000.00	
TRANSMISSION NETWORK CAPACITY	R	1,400,145.50	
DIS/ NETWORK CAPACITY CHARGE	R	4,800,103.20	
DIE EXCESS NETWORK CAPACITY CHG	R	9,433,944.01	
NETWORK DEMAND CHARGE	R	2,788,670.01	
ANCILLARY SERVICE (ALL)	R	220,750.00	
GENERATOR CAPACITY CHARGE	R	1,073,540.71	
LEGACY CHARGE (ALL)	R	12,450,902.15	
ENERGY CHARGE (DIFF)	22,343,220.00	R	24,078,474.33
ENERGY CHARGE (PSAP)	10,801,617.00	R	71,038,861.83
ENERGY CHARGE (STD)	22,943,797.00	R	38,275,207.04
SERVICE CHARGE	R	245,494.54	
ELECTRIFICATION AND RURAL SUBS (ALL)	R	2,800,569.39	
URBAN LOW VOLTAGE SUBSIDY	R	41,759.40	
SERVICE CHARGE	R	0.01	
REBILLED ADJUSTMENTS (Summary - See attachment for details)	R	127,983.94	
<b>TOTAL CHARGES FOR BILLING PERIOD</b>	R	<b>188,750,186.41</b>	
<b>ACCOUNT SUMMARY FOR AUGUST 2025</b>			
BALANCE BROUGHT FORWARD (Due Date 2025-05-30)	R	9,488,802,754.08	
PAYMENTS RECEIVED (Summary - See attachment for details)	R	(32,748,002.80)	
PAYMENT ADJUSTMENT(S)	R	10,968,991.73	
TOTAL CHARGES FOR BILLING PERIOD	R	188,750,186.41	
ADJUSTMENTS (Summary - See attachment for details)	R	8,431,826.21	
VAT RAISED ON ITEMS AT 15%	R	22,212,781.94	
<b>CURRENT</b>			
225,376,471.46	<b>TOTAL DUE</b>	R	<b>9,678,548,247.46</b>
<b>ARREARS</b>			
<b>-90 DAYS</b>	<b>61-90 DAYS</b>	<b>31-60 DAYS</b>	<b>15-30 DAYS</b>
9,034,489,957.02	200,803,239.64	197,878,579.34	0.00
Total outstanding debt must be settled immediately, subject to disconnection without further notice			

ACCOUNT NO / REFERENCE NO	872938688
NAME	MALUTI-A PHOFPUNG LOCAL
FAX NUMBER	0862437566
7:00 10 00 10	

272157 001 9729 386 888 9

272157 001 9729 386 888 9

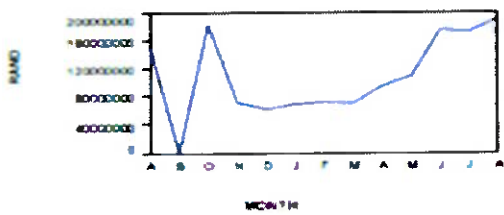
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**TOTAL AMOUNT DUE**  
9,678,548,247.46

<b>PAYMENT ARRANGEMENT</b>	
INSTALLMENT	
ARREARS (Due Immediately)	9,653,171,376.06
DUE DATE (For Current Amount)	2025-08-03
AMOUNT PAID	

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT



PAGE RUN NO	EE: 1
BILL GROUP	
BILL PAGE	1 OF 13



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

2007: Municipality • 2008: Inkqubo yase-Indlela • 2009: Inkqubo yase-Indlela



### NOTIFICATION OF PAYMENT

To Whom It May Concern:

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

---

Date Actioned	: 2025/08/15
Time Actioned	: 14:34:59
Trace ID	: RN2JYJ1N

#### Payer Details

Payment From	: Malut-a-phofung Municipality
Cur/Amount	: 10,000,000.00

#### Payee Details

Recipient/Account No	: 087316
Name	: ESKOM
Bank	: FNB/RMB
Branch Code	: 250655
Reference	: 9729385858

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



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

Loon Municipality • Nmoalepoa wa lelelele • Poodike Nonsedifef



### NOTIFICATION OF PAYMENT

To Whom It May Concern

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

---

Date Actioned	: 2025/08/21
Time Actioned	: 15:58:56
Trace ID	: YWWOLE51N

#### Payer Details

Payment From	: Maluti-a-phofung Municipality
Cur/Amount	: 10.000.000,00

#### Payee Details

Recipient/Account No	: 697265
Name	: DEPARTMENT OF WATER
Bank	: ABSA BANK LIMITED
Branch Code	: 632005
Reference	: 100114509

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.

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

100 : Municipality • 1000 : Department • 10000 : Province • 100000 : Municipality

### 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 R1.831 million by the end of August 2025.

ESKOM BULK PURCHASES INVOICE VS FINANCIAL SYSTEM						
Description R'000	Aug-25					
	Current	30 Days	31-60 Days	61- 90 Days	90 Days +	Total
ESKOM bulk account- <i>as per invoice</i>	225,376	-	197,879	200,803	9,054,490	9,678,548
ESKOM bulk account- <i>on the financial system</i>	192,158	-	18,828	-	7,636,124	7,847,110
<b>Differences</b>	<b>(33,218)</b>	<b>-</b>	<b>(179,050)</b>	<b>(200,803)</b>	<b>(1,418,366)</b>	<b>(1,831,438)</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 statement August 2025 had not been received by the time of completion of this report. The total difference between the DWS statement and the financial system by the end of August 2025 was R14.3 million.

DWS BULK PURCHASES INVOICE VS FINANCIAL SYSTEM						
Description R'000	Current	30 Days	31-60 Days	61- 90 Days	90 Days +	Total
DWA- account 100114509	-	-	-	479	437 992	438 471
DWA- account 101616561	-	-	-	-	112	112
DWA- account 101616571	-	-	-	-	204	204
DWA- account 100003490	239	372	154	281	59 978	61 024
DWA- account 100737976	-	-	-	-	14 918	14 918
DWA- account 100075580	0	-	-	-	0	0
<b>Total as per statements</b>	<b>239</b>	<b>372</b>	<b>154</b>	<b>760</b>	<b>513 205</b>	<b>514 729</b>
<b>DWS- on the financial system HR191 August 2025</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500 336</b>	<b>500 336</b>
<b>Differences</b>	<b>(239)</b>	<b>(372)</b>	<b>(154)</b>	<b>(760)</b>	<b>(12 868)</b>	<b>(14 393)</b>



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

Local Municipality • Amasiphi • Tlokoeng • Phokeng Municipality

**22 MUNICIPAL MANAGER'S QUALITY CERTIFICATION**

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

(mark as appropriate)

the monthly budget statement

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

mid-year budget and performance assessment

for the month of **August 2025** has been prepared in accordance with the Municipal Finance  
Management Act and the regulations made under the Act.

Print name: Mr. M. Mofokeng

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

Signature: M. M

Date: 19/9/2025



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

Local Municipalities • Metropolitan Municipalities • Provincial Municipalities

### 23 RECOMMENDATIONS

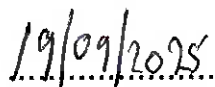
It is recommended:

- a) That the MFMA section 71 report for the month ending 31<sup>st</sup> August 2025 be noted.
- b) That the Accounting Officer submits to the Executive Mayor, Provincial Treasury and National Treasury the MFMA Section 71 report reflecting the implementation of the budget.
- c) That the summary of the budget funding plan pillars be noted as summarised under 9.5.
- d) That the municipal debt relief compliance status based on the self-assessment for the month of August 2025 be noted as provided under 21.1 and 21.2 of the report.
- e) That the Eskom debt relief compliance status based on the Free State Provincial assessment for the month of July 2025 be noted as provided under 21.5 of the report.
- f) 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**

  
.....  
**DATE**

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

  
.....  
**DATE**

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

  
.....  
**DATE**