

BUDGET STATEMENT

MFMA - SECTION 71



30 SEPTEMBER 2025



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 30 SEPTEMBER 2025

Local Municipality • Amajepala wa seleno-ae • Plaasike Muniipaliteit

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



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PART 1: IN-YEAR REPORT FOR THE PERIOD ENDING 30 SEPTEMBER 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 30 September 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



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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.

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;



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- 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**;
- 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 September 2025 must be submitted on the 13th October 2025 in order to comply with the reporting timeline. The month end closure was performed on 13th October 2025 and section 71 data strings were uploaded to the Go-Muni portal on the 13th October 2025.

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



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

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

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

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



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7 FINANCIAL IMPLICATIONS

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

Consolidated financial performance

- The consolidated total revenue for the month was R90.5 million and the consolidated total expenditure was R115.7 million.

Parent financial performance

- The total revenue for the month was R90.5 million and the total operating expenditure was R101.2 million.

MAP Water (Entity) financial performance

- The total revenue was R33.8 million and the total operating expenditure was R14.4 million.

Debtors balance

- The total debt book was R3 billion.

Creditors balance

- The total Parent municipality outstanding creditors was R10.5 billion.



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8 EXECUTIVE SUMMARY

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

Description R'000	Financial Year 2025/2026				
	Original Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %
Operating Revenue	2 137 247	565 171	534 312	30 859	6%
Intercompany/Parent subsidiary transactions	270 618	51 168	67 655	(16 487)	-24%
Total consolidated revenue	2 407 865	616 339	601 966	14 372	2%
Operating Expenditure	2 638 370	605 832	659 592	(53 761)	-8%
Surplus/ (Deficit)	(230 505)	10 507	(57 626)	68 133	-118%
Capital expenditure	316 681	25 049	79 170	(54 122)	-68%

The total consolidated year to date actual operating revenue of R565.1 million was R30.8 million (6%) more than the year to date budget of R534.3 million. The total year to date operating expenditure of R605.8 million was R53.7 million (8%) more than the year to date budget of R659.5 million. The actual performance was above target due to the Eskom bill and interest. The total year to date capital expenditure of R25 million was R54.1 million (68%) less than the year to date budget of R79.1 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	534 312	25%	565 171	26%
Intercompany/Parent subsidiary transactions	270 618	67 655	25%	51 168	19%
Total consolidated revenue	2 407 865	601 966	25%	616 339	26%
Operating Expenditure	2 638 370	659 592	25%	605 832	23%
Surplus/ (Deficit)	(230 505)	(57 626)	25%	10 507	-5%
Capital expenditure	316 681	79 170	25%	25 049	8%

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 25% of the budget by the end of September 2025. The total year to date operating revenue was at 26%, the total operating expenditure was at 23% and the total capital expenditure was at 8% of the budget.



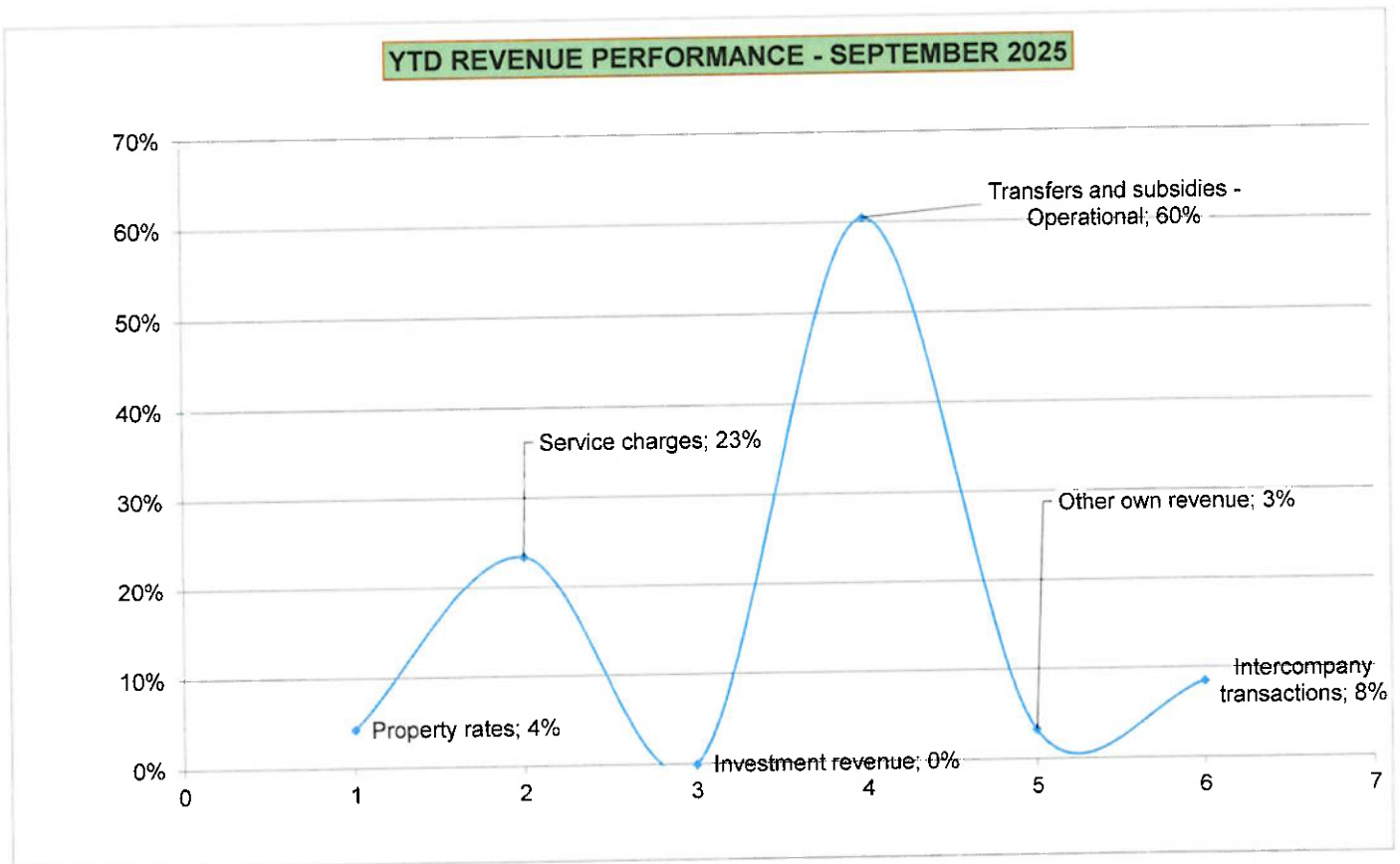
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8.3 Chart 1: Revenue by Source: YTD Actual as a percentage of Total Revenue

The table below indicates transfers and subsidies contributed 60% and the second revenue contributor was from services charges, which was at 23% of the total revenue to date.

Year to date performance by the end of September 2025		
Description R'000	Amount	%
Property rates	26 226	4%
Service charges	141 945	23%
Investment revenue	—	0%
Transfers and subsidies - Operational	366 381	60%
Other own revenue	20 113	3%
Intercompany transactions	51 168	8%
Total Revenue	605 831 746	100%





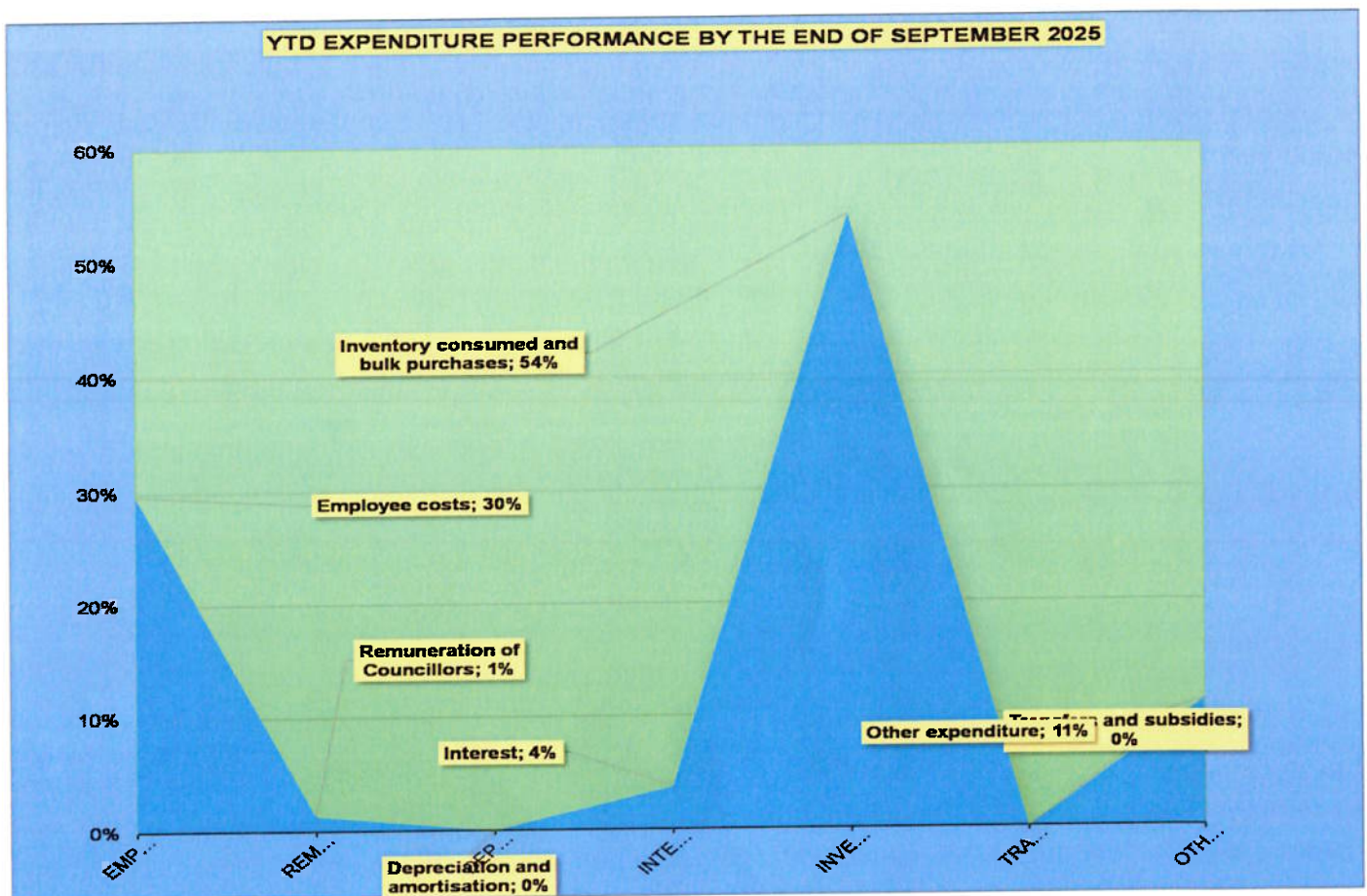
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8.4 Chart 2: Expenditure by Type: YTD Actual as a percentage of Total Expenditure

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

Year to date performance by the end of September 2025		
Description R'000	Amount	%
Employee costs	180 119	30%
Remuneration of Councillors	8 040	1%
Depreciation and amortisation	–	0%
Interest	23 052	4%
Inventory consumed and bulk purchases	327 191	54%
Transfers and subsidies	–	0%
Other expenditure	67 430	11%
Total Expenditure	605 831 746	100%





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9 BUDGET PERFORMANCE OVERVIEW

9.1 Operating Revenue by Source

9.1.1 Table 3: Table C4 Financial Performance (Revenue)

FS194 Maluti-a-Phofung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD varia %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		287 671	739 063	739 063	64 566	88 948	184 766	(95 818)	-52%	739 063
Service charges - Water		81 910	95 159	95 159	7 141	25 385	23 790	1 596	7%	95 159
Service charges - Waste Water Management		48 889	51 422	51 422	4 760	13 889	12 855	1 034	8%	51 422
Service charges - Waste management		48 662	51 184	51 184	4 571	13 722	12 796	926	7%	51 184
Sale of Goods and Rendering of Services		2 688	6 743	6 743	198	798	1 686	(887)	-53%	6 743
Interest earned from Receivables		107 556	125 181	125 181	(26)	17 376	31 295	(13 919)	-44%	125 181
Interest from Current and Non Current Assets		20 949	12 764	12 764	458	4 500	3 191	1 309	41%	12 764
Rent on Land		-	1 000	1 000	-	-	250	(250)	-100%	1 000
Rental from Fixed Assets		1 857	3 992	3 992	150	351	998	(647)	-65%	3 992
Operational Revenue		1 087	11 772	11 772	122	333	2 943	(2 610)	-89%	11 772
Non-Exchange Revenue										
Property rates		107 972	110 363	110 363	8 594	26 226	27 591	(1 365)	-5%	110 363
Fines, penalties and forfeits		207	2 396	2 396	51	441	599	(159)	-26%	2 396
Licence and permits		-	1 663	1 663	-	-	416	(416)	-100%	1 663
Transfers and subsidies - Operational		852 793	882 846	882 846	-	366 381	220 712	145 670	66%	882 846
Interest		426 385	41 693	41 693	-	6 821	10 423	(3 602)	-35%	41 693
Other Gains		8	7	7	-	-	2	(2)	-100%	7
Intercompany/Parent subsidiary transactions		202 535	270 618	270 618	17 303	51 168	67 655	(16 487)	(0)	270 618
Surplus/ (Deficit) for the year		(597 503)	60 745	60 745	(7 826)	26 660	15 186	11 474	0	60 745

9.1.1.1. Electricity revenue to date amounted to R88.9 million which was 52% below the target of R184.7 million. Eskom started billing all conventional meters in September 2024, however after the letter and weekly engagements the municipality, the reports were sent to municipality until August 2025

Remedial action/s – Continuous weekly engagements through meetings

9.1.1.2. Water revenue to date amounted to R25.3 million which was 7% above the target of R23.7 million. The provision of access to water has improved although consumers are still billed with estimates



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Remedial action/s – monitor monthly performance and adjust the budget up during the mid-term adjustment budget. Actual meter readings should be collected

- 9.1.1.3. Waste water management revenue** to date amounted to R13.8 million which was 8% above the target of R12.8 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 R13.7 million which was 7% above the year to date target of R12.8 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 R798 thousand which was 53% less than the target of R1.6 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 R17.3 million was R13.9 million (45%) less than the year to date target of R31.2 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 and various communication platforms must be used

- 9.1.1.7. Interest from current and non-current assets** – amounted to R4.5 million which was 41% more than year to date target of R3.1 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 R351 thousand which was 65% less than the target of R998 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 R333 thousand which was 89% less than the target of R2.9 million.



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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 R26.2 million which was 5% below the target of R27.5 million.

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 R441 thousand which was 26% less than the target of R599 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 R3.6 million 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 R51.1 million by the end of September 2025. The performance is R16.4 million less than the target of R67.6 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 accounts.



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9.2 Operating Expenditure by Type

9.2.1 Table 4: Table C4 Financial Performance (Expenditure)

FS194 Maluti-a-Phofung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD varia %	Full Year Forecast
R thousands										
Expenditure By Type										
Employee related costs		665 365	722 554	722 554	59 398	180 119	180 639	(520)	0%	722 554
Remuneration of councillors		37 151	36 529	36 529	2 670	8 040	9 132	(1 093)	-12%	36 529
Bulk purchases - electricity		1 068 512	1 114 944	1 114 944	375	320 672	278 736	41 936	15%	1 114 944
Inventory consumed		27 262	69 277	69 277	4 407	6 519	17 319	(10 800)	-62%	69 277
Debt impairment		423 323	13 280	13 280	-	-	3 320	(3 320)	-100%	13 280
Depreciation and amortisation		7 940	75 930	75 930	-	-	18 983	(18 983)	-100%	75 930
Interest		426 974	51 662	51 662	0	23 052	12 915	10 137	78%	51 662
Contracted services		136 514	203 440	203 440	10 642	26 323	50 860	(24 537)	-48%	203 440
Transfers and subsidies		177 250	198 043	198 043	31 336	31 336	49 511	(18 175)	-37%	198 043
Irrecoverable debts written off		1 180	23 120	23 120	387	609	5 780	(5 171)	-89%	23 120
Operational costs		69 899	129 590	129 590	6 496	9 161	32 398	(23 237)	-72%	129 590
Losses on Disposal of Assets		(6 676)	-	-	-	-	-	-	-	-
Other Losses		2	-	-	-	-	-	-	-	-
Total Expenditure		3 034 698	2 638 370	2 638 370	115 712	605 832	659 593	(53 761)	-8%	2 638 370

9.2.1.1. Employee related costs outcome for the month of September amounted R59.3 million, which includes July and September transactions from the Entity. The overtime for the month amounted to R5.5 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 R8 million which was 12% below the target of R9.1 million.

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

9.2.1.3. Bulk purchases – electricity year to date amounted to R320.6 million which was R41.9 million above the target of R278.7 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 R6.5 million which was 62% less than the target of R17.3 million

Remedial action/s –



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Local Municipality • Mmabopane wa seLehale • Pletstree Municipality

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

9.2.1.5. Debt impairment and Depreciation there was no movement by the end of September 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 R23 million by the end of September 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 should assist with collection as part of the partnership through the DAA

9.2.1.7. Contracted services amounted to R10.6 million and year to date amounted to R26.3 million which was 48% less than the target of R24.5 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 and August invoices have been recorded on the financial system and the September 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 7th of every month as required.

9.2.1.9. Irrecoverable debts written off year to date amounted to R609 thousand.



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Local Municipality • Amasepaliso wa seLhabe • Phasike Municipality

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

9.2.1.10. Operational costs year to date was at R9.1 million which was 72% below the target of R23.2 million. This category includes amongst others; protective clothing, water and sewerage levies to the entity, advertisements, audit fees).

Remedial action/s

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



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 30 SEPTEMBER 2025

Local Municipality • Mmosepokwa seLente • Plaas ke Muniipaliteit

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

Description	Budget 2025/26	Sep-25	YTD Actual
Vote 03 - Corporate Services	254	0	0
R & M - Computer Equipment	200	-	-
Inventory: R & M - Computer Equipment	54	0	0
Vote 05 - Municipal Infrastructure	20 500	-	708
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 landfillsite	1 500	-	-
Inventory: R & M - Resurfacing Of Roads	5 000	-	708
Vote 06 - Community Services	400	-	-
Repair fence - Bluegumbosch cemetery	400	-	-
Vote 07 - Public Safety & Transport	5 912	952	1 962
Contr: Maintenance Of Equipment	612	-	-
R & M - Motors & Pumps	200	-	-
R & M - Vehicles	5 000	952	1 962
Inventory: R & M - Vehicles	100	-	-
Vote 08 - Sports, Arts, Parks, Culture	3 650	-	127
R & M - Grounds & Open Spaces	2 000	-	-
Contr: Maintenance Of Equipment	150	-	-
Inventory: R & M - Grounds & Open Spaces	1 500	-	127
Vote 09 - LED & TOURISM	2 000	-	-
R & M - Buildings	2 000	-	-
Vote 10 - Human Settlements	27 600	-	56
R & M - Buildings	25 000	-	56
Contr: Maintenance Of Equipment	500	-	-
Contr: Maintenance Of Equipment	600	-	-
Inventory: R & M - Buildings	1 000	-	-
Inventory: R & M - Equipment & Tools	500	-	-
Vote 13 - Electricity Department	28 360	483	630
R & M - Network Reticulation	6 360	-	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	483	483
Inventory: R & M - Transformers	2 000	-	-
Inventory: R & M - Street Lights	2 000	-	3
Inventory: R & M Traffic Lights	2 000	-	-
Vote 14 - Maluti Water	23 817	21	21
R & M - Computer Equipment	144	-	-
R & M - Build & Ground Pump Stations	470	-	-
R & M - Build & Ground Reservoirs	376	-	-
R & M - Build & Grounds Fika Patso Wtw	21	-	-
R & M - Build & Grounds Makwane Wtw	43	-	-
R & M - Building & Gr Sterkfontein Wtw	21	-	-
R & M - Building & Grounds Wilge Wtw	701	-	-
R & M - Fleet Management	1 191	-	-
R & M - Motors & Pumps Fika Patso Wtw	340	-	-
R & M - Motors & Pumps Hs & Tsiame Wwtw	6 952	-	-
R & M - Motors & Pumps Makwane Wtw	85	-	-
R & M - Motors & Pumps Phu Ela Kest Wwtw	2 734	-	-
R & M - Motors & Pumps Pump Stations	26	-	-
R & M - Motors & Pumps Reservoirs	51	-	-
R & M - Motors & Pumps Sterkfontein Wtw	26	-	-
R & M - Motors & Pumps Wilge Wtw	2 308	-	-
R & M - Netw Reticul Qwa Qwa	125	-	-
R & M - Network Reticulation Harrysmith	357	21	21
R & M - Quality Monitoring	706	-	-
R & M - Sheq Plus Sheq Incentive	2 144	-	-
R & M - Vehicle Licenses	1 130	-	-
R & M - Vehicles	706	-	-
R&M - Motors & Pumps Makw & Moeding Wwtw	222	-	-
Other R&M inventory	2 938	-	-
Total	112 093	1 456	3 505



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 30 SEPTEMBER 2025

Local Municipality • Mmaqepala wa seLêhê • Plaatske Munisipaliteit

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 - M03										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		25 956	54 515	54 515	504	1 359	13 629	12 269	90,0%	54 515
Roads Infrastructure		4 033	10 000	10 000	-	708	2 500	1 792	71,7%	10 000
Roads		4 033	10 000	10 000	-	708	2 500	1 792	71,7%	10 000
Storm water infrastructure		-	1 000	1 000	-	-	250	250	100,0%	1 000
Drainage Collection		-	1 000	1 000	-	-	250	250	100,0%	1 000
Electrical Infrastructure		20 992	28 360	28 360	483	630	7 090	6 460	91,1%	28 360
MV Substations		3 028	5 000	5 000	-	-	1 250	1 250	100,0%	5 000
MV Networks		9 264	12 000	12 000	483	485	3 000	2 515	83,8%	12 000
LV Networks		8 699	11 360	11 360	-	145	2 840	2 695	94,9%	11 360
Water Supply Infrastructure		-	1 632	1 632	-	-	408	408	100,0%	1 632
Reservoirs		-	376	376	-	-	94	94	100,0%	376
Pump Stations		-	470	470	-	-	117	117	100,0%	470
Water Treatment Works		-	786	786	-	-	197	197	100,0%	786
Sanitation Infrastructure		222	4 023	4 023	21	21	1 006	985	97,9%	4 023
Pump Station		-	1 500	1 500	-	-	375	375	100,0%	1 500
Reticulation		222	1 982	1 982	21	21	496	475	95,8%	1 982
Waste Water Treatment Works		-	540	540	-	-	135	135	100,0%	540
Solid Waste Infrastructure		710	9 500	9 500	-	-	2 375	2 375	100,0%	9 500
Landfill Sites		710	6 500	6 500	-	-	1 625	1 625	100,0%	6 500
Waste Transfer Stations		-	3 000	3 000	-	-	750	750	100,0%	3 000
Community Assets		-	400	400	-	-	100	100	100,0%	400
Community Facilities		-	400	400	-	-	100	100	100,0%	400
Cemeteries/Crematoria		-	400	400	-	-	100	100	100,0%	400
Other assets		1 329	29 500	29 500	-	184	7 375	7 191	97,5%	29 500
Operational Buildings		1 329	29 500	29 500	-	184	7 375	7 191	97,5%	29 500
Municipal Offices		1 329	29 500	29 500	-	184	7 375	7 191	97,5%	29 500
Computer Equipment		20	1 022	1 022	0	3	256	252	98,6%	1 022
Computer Equipment		20	1 022	1 022	0	3	256	252	98,6%	1 022
Furniture and Office Equipment		-	363	363	-	-	91	91	100,0%	363
Furniture and Office Equipment		-	363	363	-	-	91	91	100,0%	363
Machinery and Equipment		6 495	26 293	26 293	953	1 963	6 573	4 610	70,1%	26 293
Machinery and Equipment		6 495	26 293	26 293	953	1 963	6 573	4 610	70,1%	26 293
Total Repairs and Maintenance Expenditure	1	33 799	112 093	112 093	1 457	3 510	28 023	24 514	87,5%	112 093



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 30 SEPTEMBER 2025

Local Municipality • Mmasepala wa seLenge • Pixole ke Muniqondolet

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

The total outstanding balance for Eskom amounted to R9.768 billion by the end of September 2025.

ESKOM BULK INVOICE CHARGES AND PAYMENTS DURING THE FINANCIAL YEAR 2025/26							
R'000							
Months	Opening balance	Payments	Payment Adjustments	Total charges for billing period	Adjustments	VAT	Closing balance
Jul-25	9 372 594	(54 310)	420	151 901	8 651	20 626	9 499 883
Aug-25	9 499 883	(32 748)	10 989	169 780	8 432	22 213	9 678 548
Sep-25	9 678 548	(37 481)	9	104 809	8 437	13 774	9 768 095
TOTAL		(124 539)	11 418	426 490	25 519	56 613	

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

The total outstanding balance was R504.7 million as per the August 2025 statement. The statement for September 2025 had not been received by the time this report was completed.

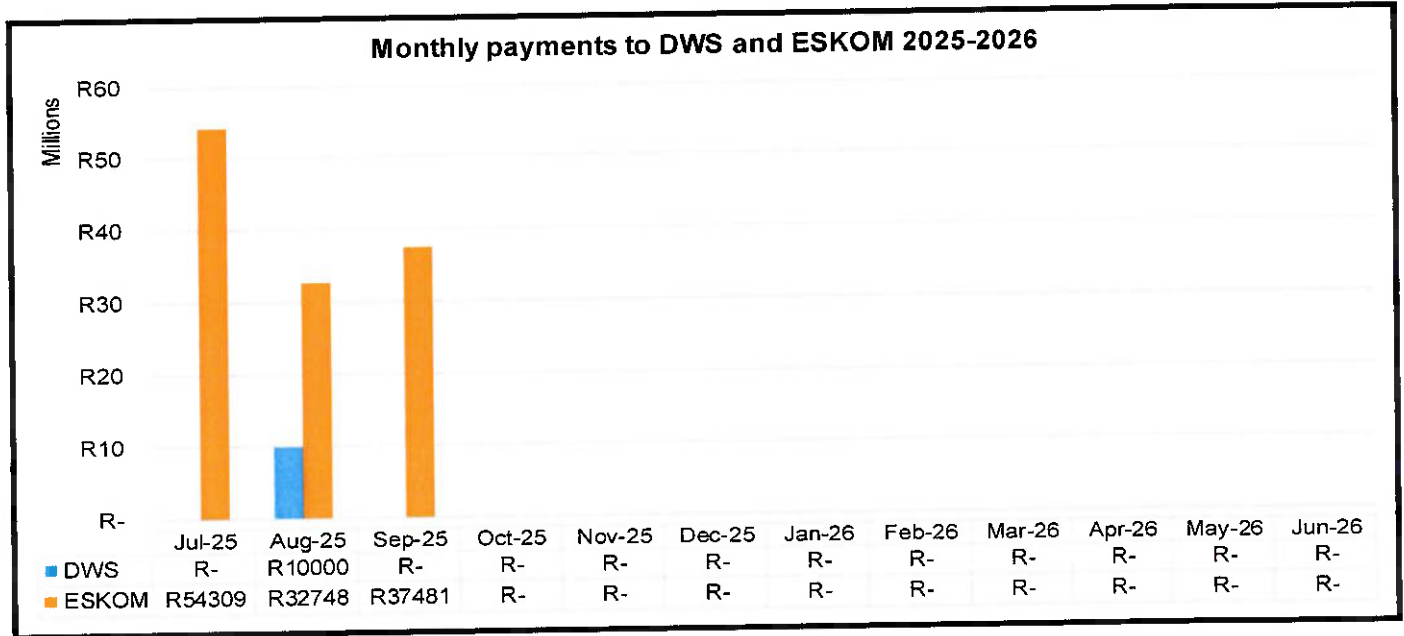
DWS BULK INVOICE CHARGES AND PAYMENTS FROM SEPTEMBER 2025 TO DATE						
R'000						
Months	Opening balance	Payments	Payment Adjustments	Interests	Total charges	Closing balance
May-25	524 118	(10 000)	–	–	372	514 490
Jun-25	514 490	–	–	–	239	514 729
Jul-25	514 729	–	–	–	–	514 729
Aug-25	514 729	(10 000)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



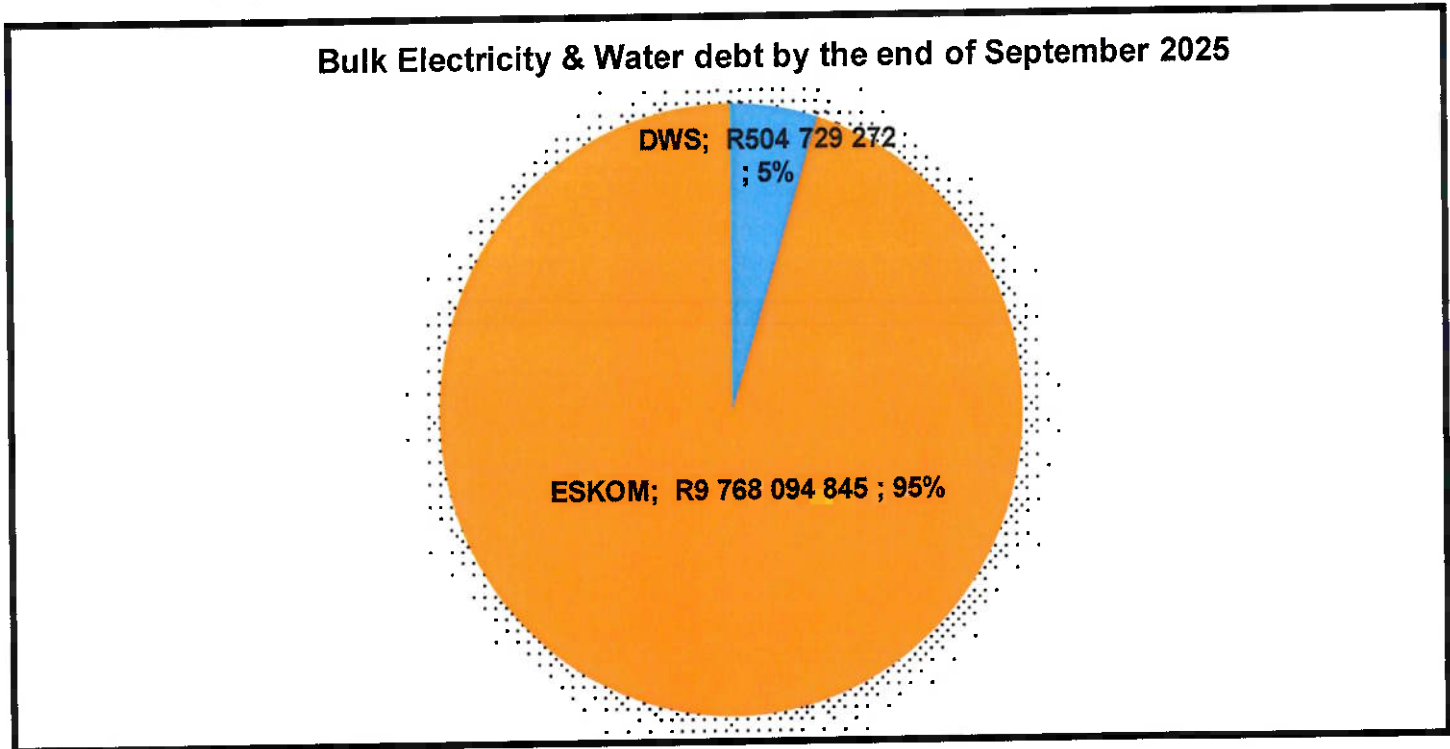
MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 30 SEPTEMBER 2025

Local Municipality • Ammasipala wa seLhohle • Plaatjika Murrispalet

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 30 SEPTEMBER 2025

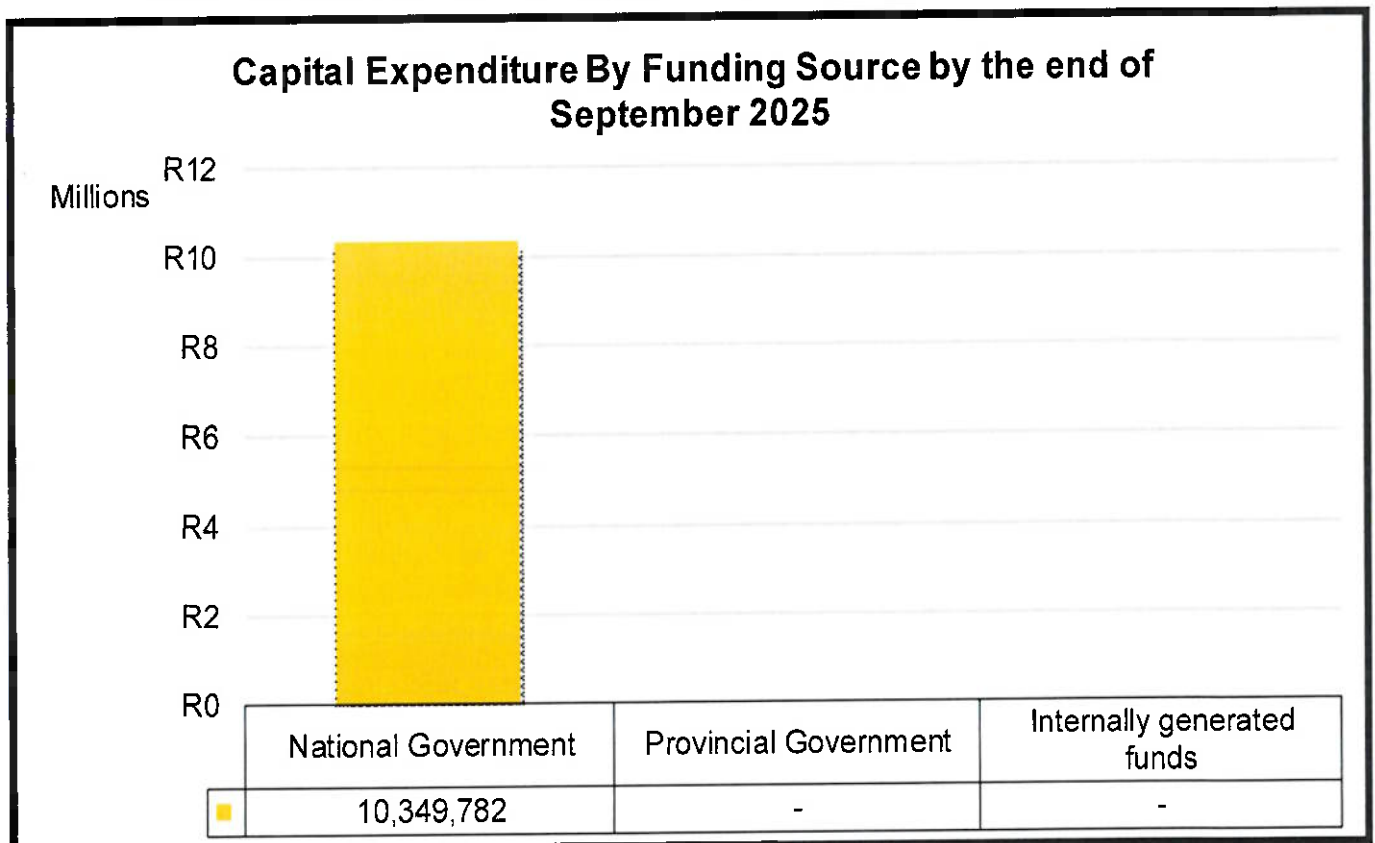
Local Municipality • Mmasepala wa seLengae • Paotseke Municipality

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	September Actuals	YearTD actuals
National Government	286 417	10 350	24 396
Provincial Government	-	-	-
Internally generated funds	30 264	-	652
Total	316 681	10 350	25 049

9.3.2 Chart 3: Total Capital expenditure



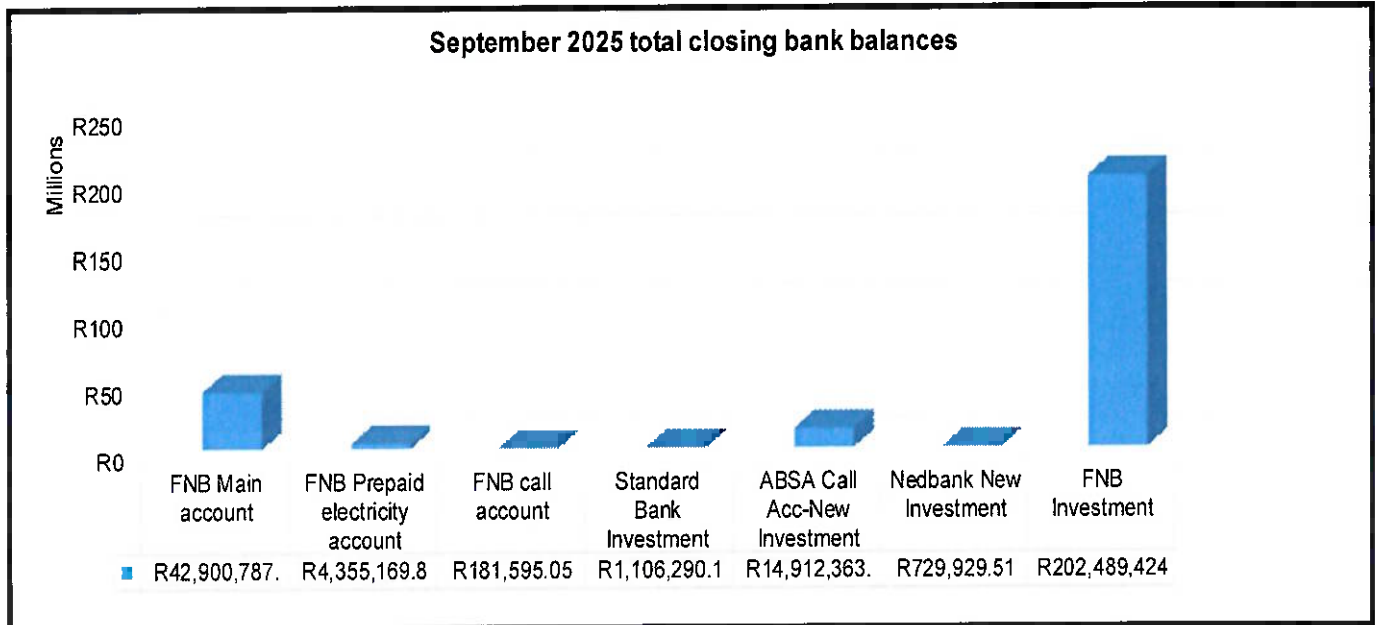


MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 30 SEPTEMBER 2025

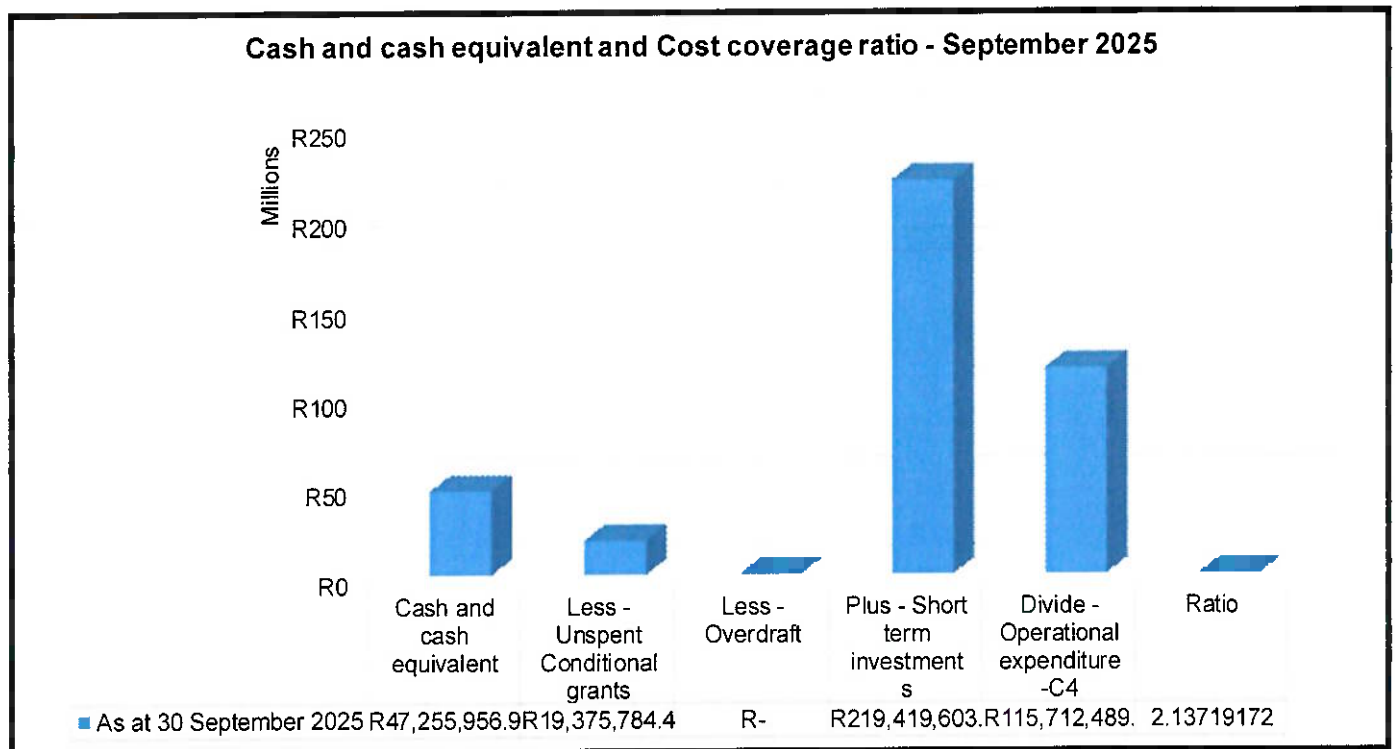
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9.4 Cash Flows

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 30 SEPTEMBER 2025

Local Municipality • Mmasepa eMantleni • Plaatslike Munisipaliteit

9.5 Budget Funding Plan progress

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

9.5.1 Positive Cash flow

The municipality's bank balance is positive with the total closing balance of R266.6 million (main account and investments accounts)

9.5.2 Cash Coverage

The cash coverage ratio by the end of September 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 137% 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. The % might seem good but most of it goes to Eskom

9.5.4 Trade Payables

The creditors balance amounted to R10.5 billion, including the Eskom debt of R9.7 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 August 2025 was R504.7 million). See table 11.

9.5.5 Non-core expenditure

The year to date budget was R26 million and the year to date outcomes was R31.5 million resulting into a year to date savings of R5.5 million.

Reduction in non-core expenditure 2025/26				
Description R'000	Original Budget	YearTD Budget	YearTD Outcomes	YearTD Savings
Use of consultants	37 591	9 398	7 767	1 631
Travelling expenses	5 205	1 301	220	1 081
Reduction in Employee costs	55 536	13 884	23 055	(9 171)
Sponsorships, events and catering	1 155	289	45	244
Communications (adverts, telephone)	4 670	1 167	501	666
Total	104 157	26 039	31 588	(5 549)



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Local Municipality • Amasepola wa seTende • Plaaslike Munisipaliteit

10 CONSOLIDATED IN-YEAR BUDGET STATEMENT TABLES

FS194 Maluti-a-Phofung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M03 September										
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									
Revenue - Functional										
Governance and administration		1 022 164	1 034 661	1 034 661	9 035	403 820	258 665	145 155	56%	1 034 661
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration	1 022 164	1 034 661	1 034 661	1 034 661	9 035	403 820	258 665	145 155	56%	1 034 661
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		27 422	34 324	34 324	424	2 391	8 581	(6 190)	-72%	34 324
Community and social services	13 292	5 658	5 658	5 658	165	1 641	1 415	226	16%	5 658
Sport and recreation	13 086	16 362	16 362	16 362	101	184	4 091	(3 907)	-96%	16 362
Public safety	383	462	462	462	38	252	115	136	118%	462
Housing	662	11 842	11 842	11 842	120	315	2 960	(2 646)	-89%	11 842
Health	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		31 615	64 443	64 443	85	1 522	16 111	(14 589)	-91%	64 443
Planning and development	978	8 256	8 256	8 256	85	498	2 064	(1 566)	-76%	8 256
Road transport	30 637	56 187	56 187	56 187	-	1 023	14 047	(13 023)	-93%	56 187
Environmental protection	-	-	-	-	-	-	-	-	-	-
Trading services		1 153 460	1 295 069	1 295 069	81 039	173 592	323 767	(150 176)	-46%	1 295 069
Energy sources	695 361	823 845	823 845	823 845	64 567	96 770	205 961	(109 191)	-53%	823 845
Water management	215 958	238 348	238 348	238 348	7 141	42 255	59 587	(17 332)	-29%	238 348
Waste water management	157 031	157 216	157 216	157 216	4 760	17 740	39 304	(21 564)	-55%	157 216
Waste management	85 110	75 660	75 660	75 660	4 571	16 827	18 915	(2 088)	-11%	75 660
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	2 234 660	2 428 497	2 428 497	90 583	581 324	607 124	(25 800)	-4%	2 428 497
Expenditure - Functional										
Governance and administration		580 451	713 906	713 906	68 783	136 089	178 477	(42 388)	-24%	713 906
Executive and council		88 596	101 573	101 573	6 588	19 560	25 393	(5 833)	-23%	101 573
Finance and administration	483 791	603 222	603 222	603 222	61 574	114 774	150 806	(36 032)	-24%	603 222
Internal audit	8 064	9 111	9 111	9 111	621	1 755	2 278	(523)	-23%	9 111
Community and public safety		585 178	181 120	181 120	16 733	42 249	45 280	(3 031)	-7%	181 120
Community and social services	20 667	24 023	24 023	24 023	1 446	4 588	6 006	(1 418)	-24%	24 023
Sport and recreation	469 350	54 437	54 437	54 437	4 344	12 319	13 609	(1 290)	-9%	54 437
Public safety	90 742	91 491	91 491	91 491	10 593	24 287	22 873	1 414	6%	91 491
Housing	4 418	11 169	11 169	11 169	350	1 055	2 792	(1 738)	-62%	11 169
Health	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		44 797	89 706	89 706	3 415	10 546	22 427	(11 880)	-53%	89 706
Planning and development	23 665	39 196	39 196	39 196	2 356	6 668	9 799	(3 131)	-32%	39 196
Road transport	21 132	50 510	50 510	50 510	1 059	3 878	12 627	(8 749)	-69%	50 510
Environmental protection	-	-	-	-	-	-	-	-	-	-
Trading services		1 821 263	1 649 374	1 649 374	26 466	416 001	412 343	3 657	1%	1 649 374
Energy sources	1 569 405	1 259 188	1 259 188	1 259 188	6 168	360 221	314 797	45 424	14%	1 259 188
Water management	80 850	146 057	146 057	146 057	7 463	18 763	36 514	(17 751)	-49%	146 057
Waste water management	58 100	93 557	93 557	93 557	5 104	13 638	23 389	(9 752)	-42%	93 557
Waste management	112 908	150 572	150 572	150 572	7 731	23 379	37 643	(14 264)	-38%	150 572
Other		3 009	4 263	4 263	316	947	1 066	(119)	-11%	4 263
Total Expenditure - Functional	3	3 034 698	2 638 370	2 638 370	115 712	605 832	659 593	(53 761)	-8%	2 638 370
Surplus/ (Deficit) for the year		(800 037)	(209 873)	(209 873)	(25 129)	(24 508)	(52 468)	27 961	-0,53291	(209 873)



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 30 SEPTEMBER 2025

Local Municipality • Amasepala wa seLohae • Phofung Municipality

FS194 Maluti-a-Phofung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) -										
Vote Description	Ref	Budget Year 2025/26								
		2024/25	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Audited Outcome										
R thousands										
Revenue by Vote										
Vote 01 - Legislative Authority	1	-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		282	1 560	1 560	-	-	390	(390)	-100,0%	1 560
Vote 04 - Financial Services		1 224 416	1 303 719	1 303 719	26 338	454 988	325 930	129 058	39,6%	1 303 719
Vote 05 - Municipal Infrastructure		488 735	527 411	527 411	16 472	77 845	131 853	(54 008)	-41,0%	527 411
Vote 06 - Community Services		12 632	4 792	4 792	119	1 467	1 198	269	22,5%	4 792
Vote 07 - Public Safety & Transport		383	462	462	38	252	115	136	117,9%	462
Vote 08 - Sports, Arts, Parks, Culture		13 086	16 362	16 362	101	184	4 091	(3 907)	-95,5%	16 362
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		16	5 863	5 863	22	232	1 466	(1 233)	-84,2%	5 863
Vote 10 - Hunan Settlements		1 321	12 708	12 708	166	488	3 177	(2 689)	-84,6%	12 708
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		962	2 394	2 394	63	266	598	(332)	-55,5%	2 394
Vote 13 - Electricity Department		695 361	823 845	823 845	64 567	96 770	205 961	(109 191)	-53,0%	823 845
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	2 437 195	2 699 115	2 699 115	107 886	632 492	674 779	(42 287)	-6,3%	2 699 115
Expenditure by Vote										
Vote 01 - Legislative Authority	1	65 145	67 317	67 317	4 438	12 792	16 829	(4 037)	-24,0%	67 317
Vote 02 - Office Of The Municipal Manager		22 148	24 646	24 646	1 981	5 834	6 162	(327)	-5,3%	24 646
Vote 03 - Corporate Services		80 146	129 100	129 100	9 129	25 173	32 275	(7 102)	-22,0%	129 100
Vote 04 - Financial Services		299 741	354 893	354 893	43 038	60 860	88 723	(27 864)	-31,4%	354 893
Vote 05 - Municipal Infrastructure		163 542	276 817	276 817	11 744	30 379	69 204	(38 825)	-56,1%	276 817
Vote 06 - Community Services		20 843	23 603	23 603	1 462	4 636	5 901	(1 265)	-21,4%	23 603
Vote 07 - Public Safety & Transport		186 641	184 056	184 056	19 666	51 967	46 014	5 953	12,9%	184 056
Vote 08 - Sports, Arts, Parks, Culture		469 350	54 437	54 437	4 344	12 319	13 609	(1 290)	-9,5%	54 437
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		11 692	16 591	16 591	1 302	3 496	4 148	(652)	-15,7%	16 591
Vote 10 - Hunan Settlements		12 061	44 933	44 933	546	1 747	11 233	(9 487)	-84,5%	44 933
Vote 11 - Idp, Pms Department		3 713	4 078	4 078	337	1 000	1 019	(19)	-1,9%	4 078
Vote 12 - Spatial Development, Planning & Traditional Affairs		11 269	22 791	22 791	1 033	3 119	5 698	(2 579)	-45,3%	22 791
Vote 13 - Electricity Department		1 568 703	1 257 084	1 257 084	6 112	360 052	314 271	45 781	14,6%	1 257 084
Vote 14 - Maluti Water		119 704	178 023	178 023	10 583	32 458	44 506	(12 048)	-27,1%	178 023
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	3 034 698	2 638 370	2 638 370	115 712	605 832	659 593	(53 761)	-8,2%	2 638 370
Surplus/ (Deficit) for the year	2	(597 503)	60 745	60 745	(7 826)	26 660	15 186	11 474	75,6%	60 745



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 30 SEPTEMBER 2025

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FS194 Maluti-a-Phofung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		287 671	739 063	739 063	64 566	88 948	184 766	(95 818)	-52%	739 063
Service charges - Water		81 910	95 159	95 159	7 141	25 385	23 790	1 596	7%	95 159
Service charges - Waste Water Management		48 889	51 422	51 422	4 760	13 889	12 855	1 034	8%	51 422
Service charges - Waste management		48 662	51 184	51 184	4 571	13 722	12 796	926	7%	51 184
Sale of Goods and Rendering of Services		2 688	6 743	6 743	198	798	1 686	(887)	-53%	6 743
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		107 556	125 181	125 181	(26)	17 376	31 295	(13 919)	-44%	125 181
Interest from Current and Non Current Assets		20 949	12 764	12 764	458	4 500	3 191	1 309	41%	12 764
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	1 000	1 000	-	-	250	(250)	-100%	1 000
Rental from Fixed Assets		1 857	3 992	3 992	150	351	998	(647)	-65%	3 992
Licence and permits		-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		1 087	11 772	11 772	122	333	2 943	(2 610)	-89%	11 772
Non-Exchange Revenue										
Property rates		107 972	110 363	110 363	8 594	26 226	27 591	(1 365)	-5%	110 363
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		207	2 396	2 396	51	441	599	(159)	-26%	2 396
Licence and permits		-	1 663	1 663	-	-	416	(416)	-100%	1 663
Transfers and subsidies - Operational		852 793	882 846	882 846	-	366 381	220 712	145 670	66%	882 846
Interest		426 385	41 693	41 693	-	6 821	10 423	(3 602)	-35%	41 693
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		8	7	7	-	-	2	(2)	-100%	7
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1 988 634	2 137 247	2 137 247	90 583	565 171	534 312	30 859	6%	2 137 247
Expenditure By Type										
Employee related costs		665 365	722 554	722 554	59 398	180 119	180 639	(520)	0%	722 554
Remuneration of councillors		37 151	36 529	36 529	2 670	8 040	9 132	(1 093)	-12%	36 529
Bulk purchases - electricity		1 068 512	1 114 944	1 114 944	375	320 672	278 736	41 936	15%	1 114 944
Inventory consumed		27 262	69 277	69 277	4 407	6 519	17 319	(10 800)	-62%	69 277
Debt impairment		423 323	13 280	13 280	-	-	3 320	(3 320)	-100%	13 280
Depreciation and amortisation		7 940	75 930	75 930	-	-	18 983	(18 983)	-100%	75 930
Interest		426 974	51 662	51 662	-	23 052	12 915	10 137	78%	51 662
Contracted services		136 514	203 440	203 440	10 642	26 323	50 860	(24 537)	-48%	203 440
Transfers and subsidies		177 250	198 043	198 043	31 336	31 336	49 511	(18 175)	-37%	198 043
Irrecoverable debts written off		1 180	23 120	23 120	387	609	5 780	(5 171)	-89%	23 120
Operational costs		69 899	129 590	129 590	6 496	9 161	32 398	(23 237)	-72%	129 590
Losses on Disposal of Assets		(6 676)	-	-	-	-	-	-	-	-
Other Losses		2	-	-	-	-	-	-	-	-
Total Expenditure		3 034 698	2 638 370	2 638 370	115 712	605 832	659 593	(53 761)	-8%	2 638 370
Surplus/(Deficit)		(1 046 063)	(501 123)	(501 123)	(25 129)	(40 661)	(125 281)	84 620	(0)	(501 123)
Transfers and subsidies - capital (monetary allocations)		246 026	291 250	291 250	-	16 153	72 812	(56 659)	(0)	291 250
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	(0)	-
Surplus/(Deficit) after capital transfers & contributions		(800 037)	(209 873)	(209 873)	(25 129)	(24 508)	(52 468)	27 961	(0)	(209 873)
Income Tax		-	-	-	-	-	-	-	(0)	-
Surplus/(Deficit) after income tax		(800 037)	(209 873)	(209 873)	(25 129)	(24 508)	(52 468)	27 961	(0)	(209 873)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	(0)	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	(0)	-
Surplus/(Deficit) attributable to municipality		(800 037)	(209 873)	(209 873)	(25 129)	(24 508)	(52 468)	27 961	(0)	(209 873)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	(0)	-
Intercompany/Parent subsidiary transactions		202 535	270 618	270 618	17 303	51 168	67 655	(16 487)	(0)	270 618
Surplus/ (Deficit) for the year		(597 503)	60 745	60 745	(7 826)	26 660	15 186	11 474	0	60 745



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 30 SEPTEMBER 2025

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FS194 Maluti-a-Phofung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M03 September

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variances %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Single Year expenditure appropriation	2									
Vote 01 - Legislative Authority		-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Municipal Manager		-	500	500	-	-	125	(125)	-100%	500
Vote 03 - Corporate Services		5 012	2 500	2 500	-	221	625	(404)	-85%	2 500
Vote 04 - Financial Services		193	1 000	1 000	-	181	250	(69)	-28%	1 000
Vote 05 - Municipal Infrastructure		98 981	234 850	234 850	5 964	15 448	58 713	(43 266)	-74%	234 850
Vote 06 - Community Services		(346 922)	4 061	4 061	382	745	1 015	(270)	-27%	4 061
Vote 07 - Public Safety & Transport		11 428	11 000	11 000	-	-	2 750	(2 750)	-100%	11 000
Vote 08 - Sports, Arts, Parks, Culture		10 323	13 212	13 212	916	1 488	3 303	(1 815)	-55%	13 212
Vote 09 - Led, Tourism, Smmes, Rural & Agnculture		-	-	-	-	-	-	-	-	-
Vote 10 - Human Settlements		-	100	100	-	-	25	(25)	-100%	100
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		-	4 500	4 500	-	-	1 125	(1 125)	-100%	4 500
Vote 13 - Electricity Department		983	44 958	44 958	3 088	6 967	11 240	(4 273)	-38%	44 958
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	(220 002)	316 681	316 681	10 350	25 049	79 170	(54 122)	-68%	316 681
Total Capital Expenditure		(220 002)	316 681	316 681	10 350	25 049	79 170	(54 122)	-68%	316 681
Capital Expenditure - Functional Classification										
Governance and administration		5 204	5 000	5 000	-	402	1 250	(848)	-68%	5 000
Executive and council		-	500	500	-	-	125	(125)	-100%	500
Finance and administration		5 204	4 500	4 500	-	402	1 125	(723)	-64%	4 500
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		(325 171)	27 373	27 373	1 297	2 233	6 843	(4 610)	-67%	27 373
Community and social services		(346 922)	4 061	4 061	382	745	1 015	(270)	-27%	4 061
Sport and recreation		10 323	13 212	13 212	916	1 488	3 303	(1 815)	-55%	13 212
Public safety		11 428	10 000	10 000	-	-	2 500	(2 500)	-100%	10 000
Housing		-	100	100	-	-	25	(25)	-100%	100
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		20 466	60 418	60 418	1 273	2 413	15 104	(12 691)	-84%	60 418
Planning and development		-	4 500	4 500	-	-	1 125	(1 125)	-100%	4 500
Road transport		20 466	55 918	55 918	1 273	2 413	13 979	(11 566)	-83%	55 918
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		79 497	223 890	223 890	7 779	20 000	55 973	(35 973)	-64%	223 890
Energy sources		983	44 958	44 958	3 088	6 967	11 240	(4 273)	-38%	44 958
Water management		18 395	93 518	93 518	3 715	11 404	23 379	(11 976)	-51%	93 518
Waste water management		46 757	84 915	84 915	975	1 629	21 229	(19 600)	-92%	84 915
Waste management		13 363	500	500	-	-	125	(125)	-100%	500
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	(220 002)	316 681	316 681	10 350	25 049	79 170	(54 122)	-68%	316 681
Funded by:										
National Government		(178 801)	286 417	286 417	10 350	24 396	71 604	(47 208)	-66%	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)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		(235 271)	286 417	286 417	10 350	24 396	71 604	(47 208)	-66%	286 417
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		15 269	30 264	30 264	-	652	7 566	(6 913)	-91%	30 264
Total Capital Funding		(220 002)	316 681	316 681	10 350	25 049	79 170	(54 122)	-68%	316 681



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 30 SEPTEMBER 2025

Local Municipality • Amasipala wa seLehale • Plaaslike Munisipaliteit

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

FS194 Maluti-a-Phofung - Table C6 Consolidated Monthly Budget Statement - Financial Position - M03						
Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		322 944	1 565 339	1 565 339	27 286	1 565 339
Trade and other receivables from exchange transactions		1 341 262	738 083	738 083	125 602	738 083
Receivables from non-exchange transactions		243 262	329 362	329 362	8 728	329 362
Current portion of non-current receivables		144	-	-	-	-
Inventory		4 567	1 134	1 134	63	1 134
VAT		1 692 332	1 640 585	1 640 585	57 905	1 640 585
Other current assets		(1 162)	(1 071)	(1 071)	(489)	(1 071)
Total current assets		3 603 348	4 273 433	4 273 433	219 096	4 273 433
Non current assets						
Investments						
Investment property		600 310	803 255	803 255	-	803 255
Property, plant and equipment		3 018 732	1 412 104	1 412 104	25 049	1 412 104
Biological assets						
Living and non-living resources						
Heritage assets						
Intangible assets		-	-	-	-	-
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		(144)	-	-	-	-
Other non-current assets						
Total non current assets		3 618 898	2 215 359	2 215 359	25 049	2 215 359
TOTAL ASSETS		7 222 247	6 488 793	6 488 793	244 144	6 488 793
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		(15 019)	(15 019)	(15 019)	-	(15 019)
Consumer deposits		26 232	25 901	25 901	385	25 901
Trade and other payables from exchange transactions		11 703 553	7 067 046	7 067 046	171 535	7 067 046
Trade and other payables from non-exchange transactions		12 724	-	-	31 891	-
Provision		215 734	(320 442)	(320 442)	280	(320 442)
VAT		866 190	722 201	722 201	13 393	722 201
Other current liabilities		-	-	-	-	-
Total current liabilities		12 809 412	7 479 687	7 479 687	217 484	7 479 687
Non current liabilities						
Financial liabilities		320	-	-	-	-
Provision		-	-	-	-	-
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		320	-	-	-	-
TOTAL LIABILITIES		12 809 732	7 479 687	7 479 687	217 484	7 479 687
NET ASSETS	2	(5 587 486)	(990 895)	(990 895)	26 660	(990 895)
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		(5 506 680)	(1 070 138)	(1 070 138)	-	(1 070 138)
Reserves and funds		(212 934)	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	(5 719 614)	(1 070 138)	(1 070 138)	-	(1 070 138)



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 30 SEPTEMBER 2025

Local Municipality • Mmasepala wa setshaba • Plaas ke Munisipaliteit

PART 2 - SUPPORTING DOCUMENTATION

11 DEBTORS AGE ANALYSIS

- The total debt book amounted to R3.043 billion by the end of September 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 R878.7 million including bills from rural wards that can't be collected due to water network infrastructure that was wrongly installed and led to incorrect bills.
- The largest debt by customer group is from households with a total of R1.8 billion.

11.1 Table 8: Supporting Table SC3: Aged Debtors

FS194 Maluti-a-Phofung - Supporting Table SC3 Monthly Budget Statement - aged debtors -M03 September 2025

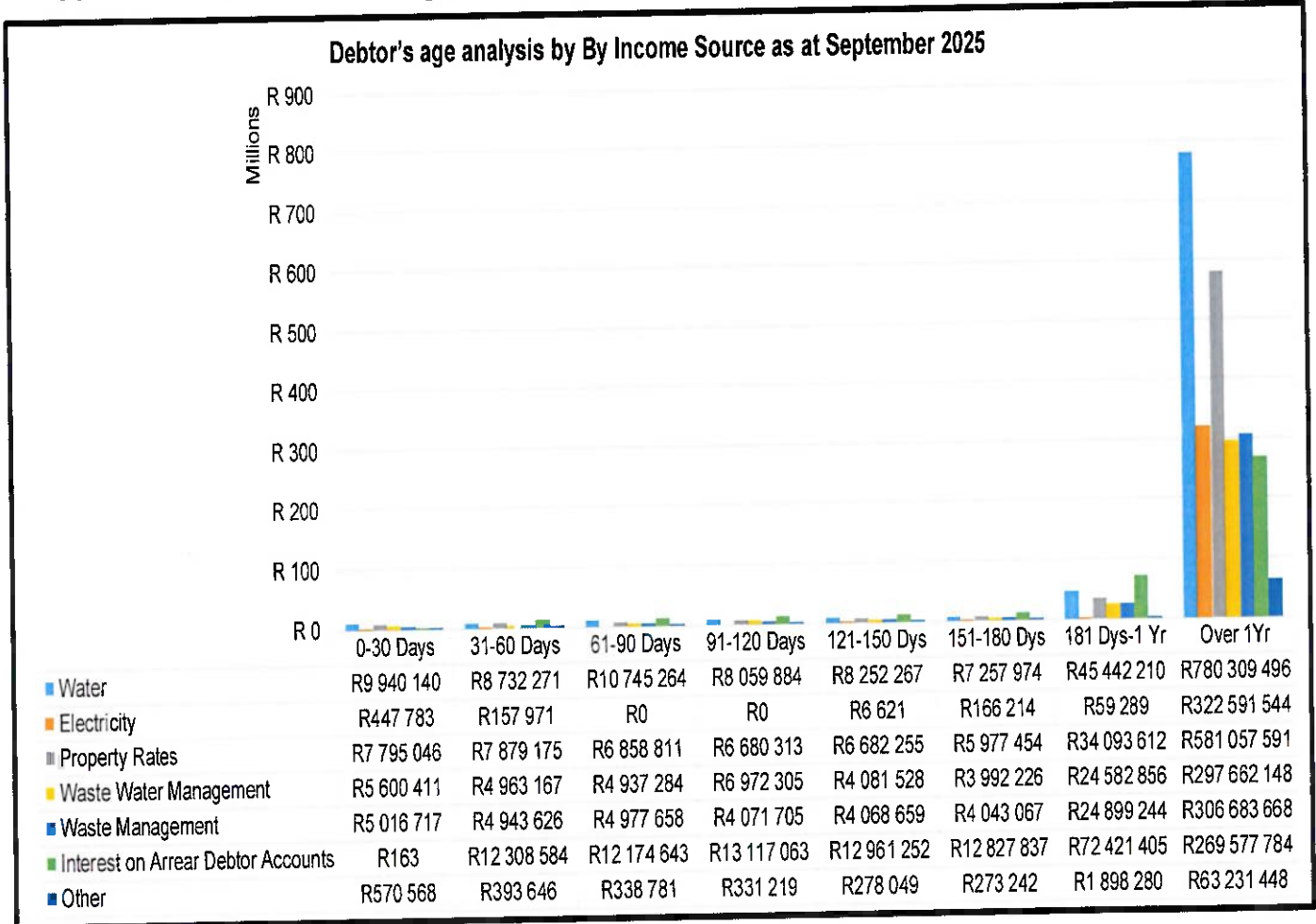
Description	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis By Income Source										
Water	1200	9 940	8 732	10 745	8 060	8 252	7 258	45 442	780 309	878 740
Electricity	1300	448	158	–	–	7	166	59	322 592	323 429
Property Rates	1400	7 795	7 879	6 859	6 680	6 682	5 977	34 094	581 058	657 024
Waste Water Management	1500	5 600	4 963	4 937	6 972	4 082	3 992	24 583	297 662	352 792
Waste Management	1600	5 017	4 944	4 978	4 072	4 069	4 043	24 899	306 684	358 704
Interest on Arrear Debtor Accounts	1810	0	12 309	12 175	13 117	12 961	12 828	72 421	269 578	405 389
Other	1900	571	394	339	331	278	273	1 898	63 231	67 315
Total By Income Source	2000	29 371	39 378	40 032	39 232	36 331	34 538	203 397	2 621 114	3 043 393
Debtors Age Analysis By Customer Group										
Organs of State	2200	6 116	6 600	7 891	6 942	5 629	4 826	28 318	441 867	508 188
Commercial	2300	5 749	7 603	7 026	7 091	7 504	7 002	39 927	564 313	646 214
Households	2400	17 457	25 030	24 982	25 016	23 060	22 573	134 306	1 585 437	1 857 860
Other	2500	49	145	135	184	138	138	846	29 497	31 132
Total By Customer Group	2600	29 371	39 378	40 032	39 232	36 331	34 538	203 397	2 621 114	3 043 393



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 30 SEPTEMBER 2025

Local Municipality • Amasepaliso wa seLetha • Plaaslike Munisipaliteit

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

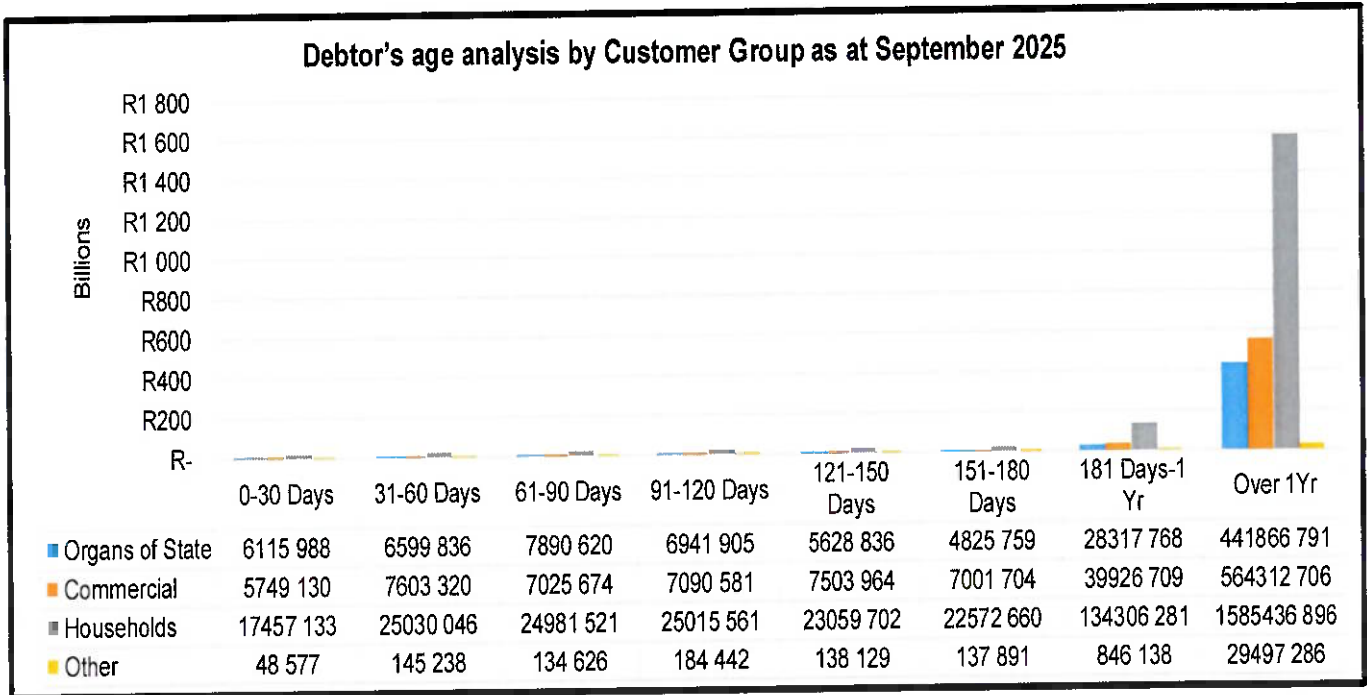




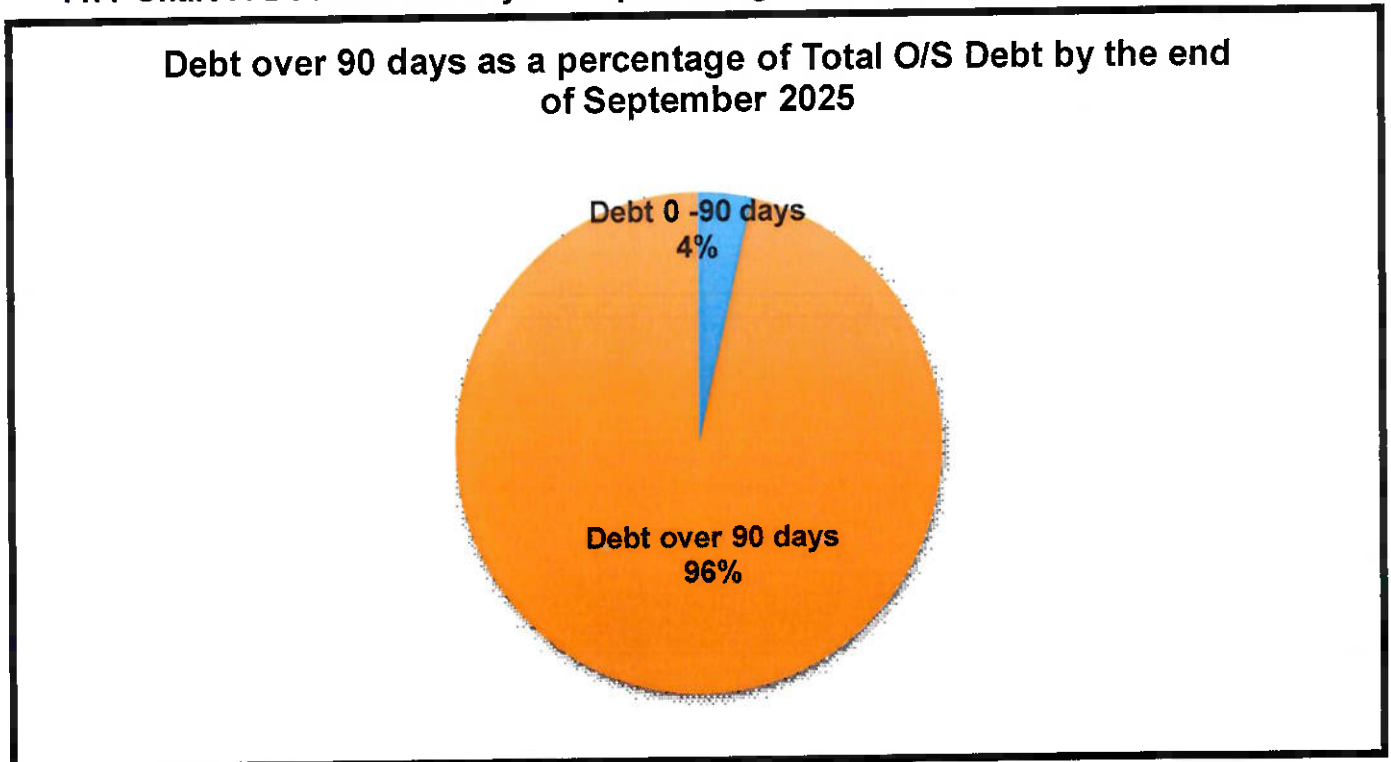
MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 30 SEPTEMBER 2025

Local Municipality • Mmasepaki wa seLhohle • Plaaslike Munisipaliteit

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

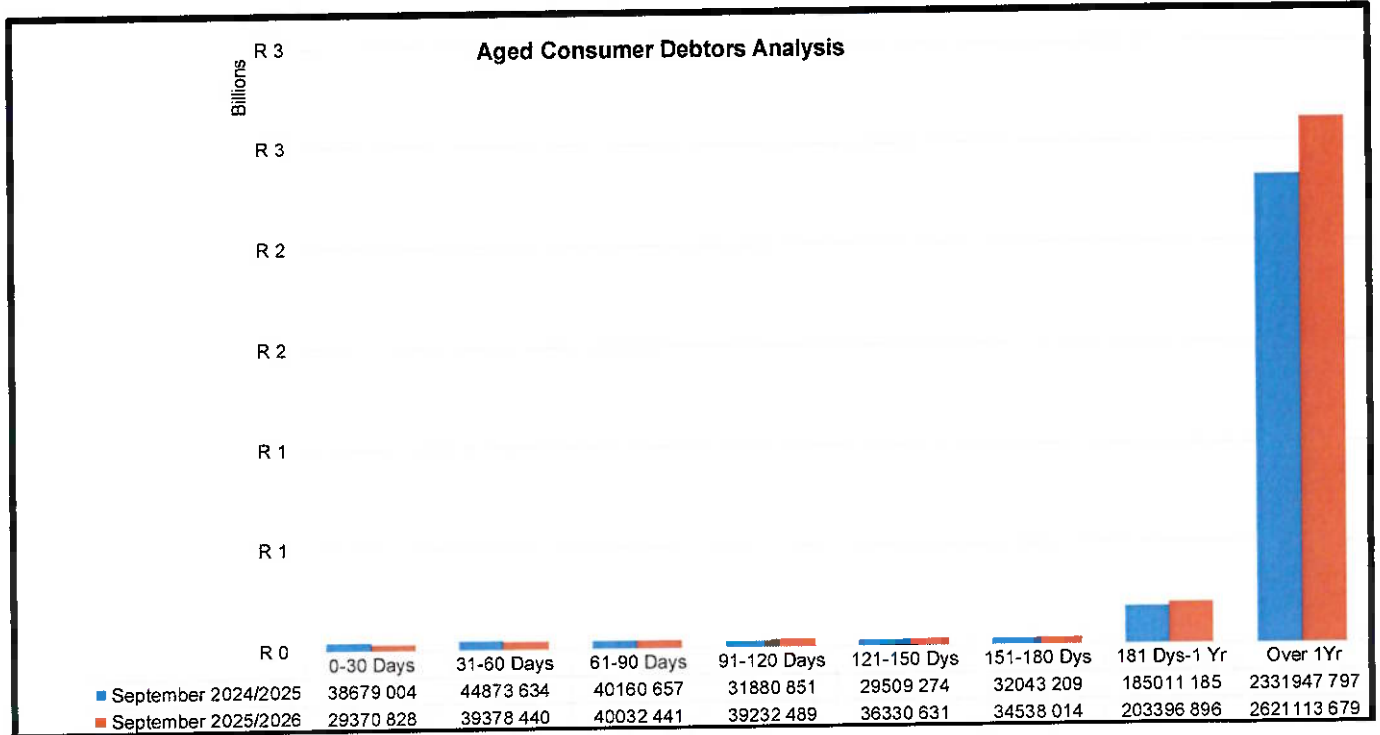




MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 30 SEPTEMBER 2025

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11.5 Chart 8: Aged Consumer Debtor Analysis

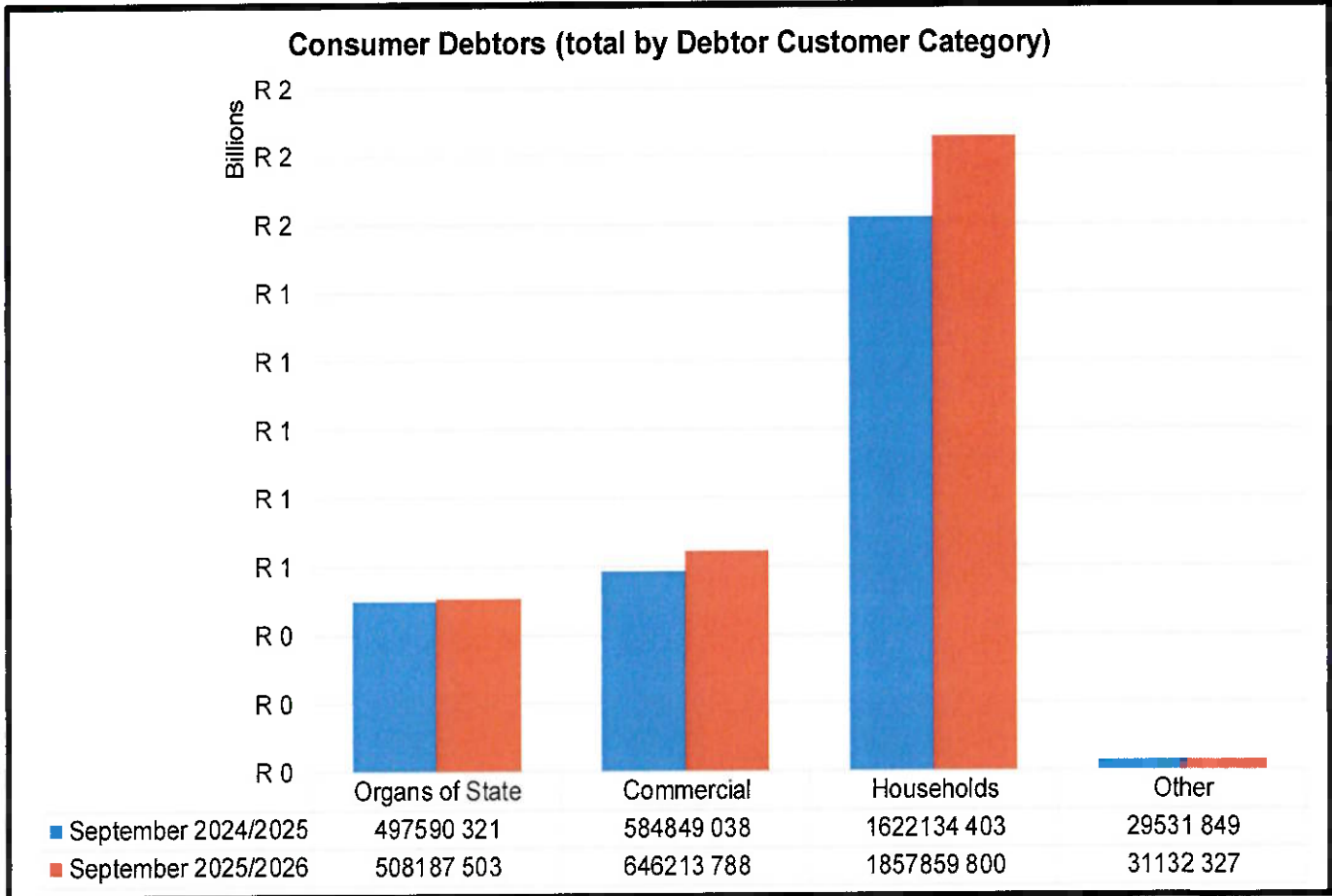




MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 30 SEPTEMBER 2025

Local Municipality • Mmasepala wa setense • Plaatske Munisipaliteit

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



11.7 Table 9: Monthly collection rate

The collection rate by the end of September 2025 was 137%.

Description R'000	Sep-25			YearTD actual		
	Billing for August 2025 Table C4	Collection in September 2025 Table C7	%	Billing Table C4 (June 2025- August 2025)	Collection Table C7/SC9 (July 2025- September 2025)	%
Property rates	9 093	15 728	173%	26 631	41 475	156%
Service charges - Electricity	25 119	61 853	246%	39 891	90 260	226%
Service charges - Water	8 730	4 084	47%	25 035	11 298	45%
Service charges - Waste Water Management	4 568	1 327	29%	12 948	2 608	20%
Service charges - Waste management	4 585	14 130	308%	13 003	15 591	120%
Total	52 094	97 122	186%	117 509	161 231	137%



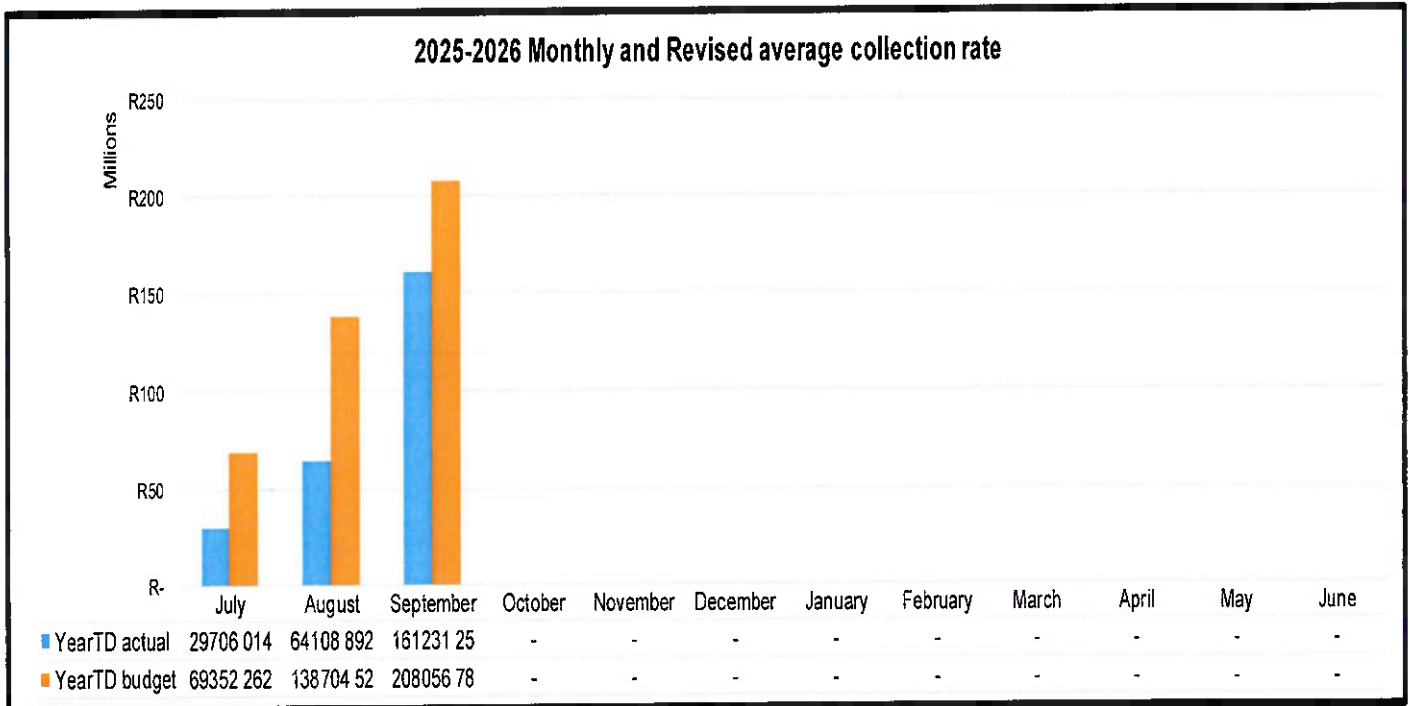
MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 30 SEPTEMBER 2025

Local Municipality • Mmaqepala wa setene • Phokwe Municipality

11.8 Table 10: Revised Average collection rate

FS194 Maluti-a-Phofung - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M03 September 2025													
Description R thousands	Total Budget	Collection outcomes and projections for the financial year 2025-2026											
		July Outcome	Aug Outcome	Sept Outcome	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	15,728	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	61,853	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	4,084	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	1,327	3,119	3,119	3,119	3,119	3,119	3,119	3,119	3,119	8,075
Service charges - Waste Mangement	37,553	614	846	14,130	3,129	3,129	3,129	3,129	3,129	3,129	3,129	3,129	7,928
Total	832,227	29,706	34,403	97,122	69,352	69,352	69,352	69,352	69,352	69,352	69,352	69,352	143,948

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

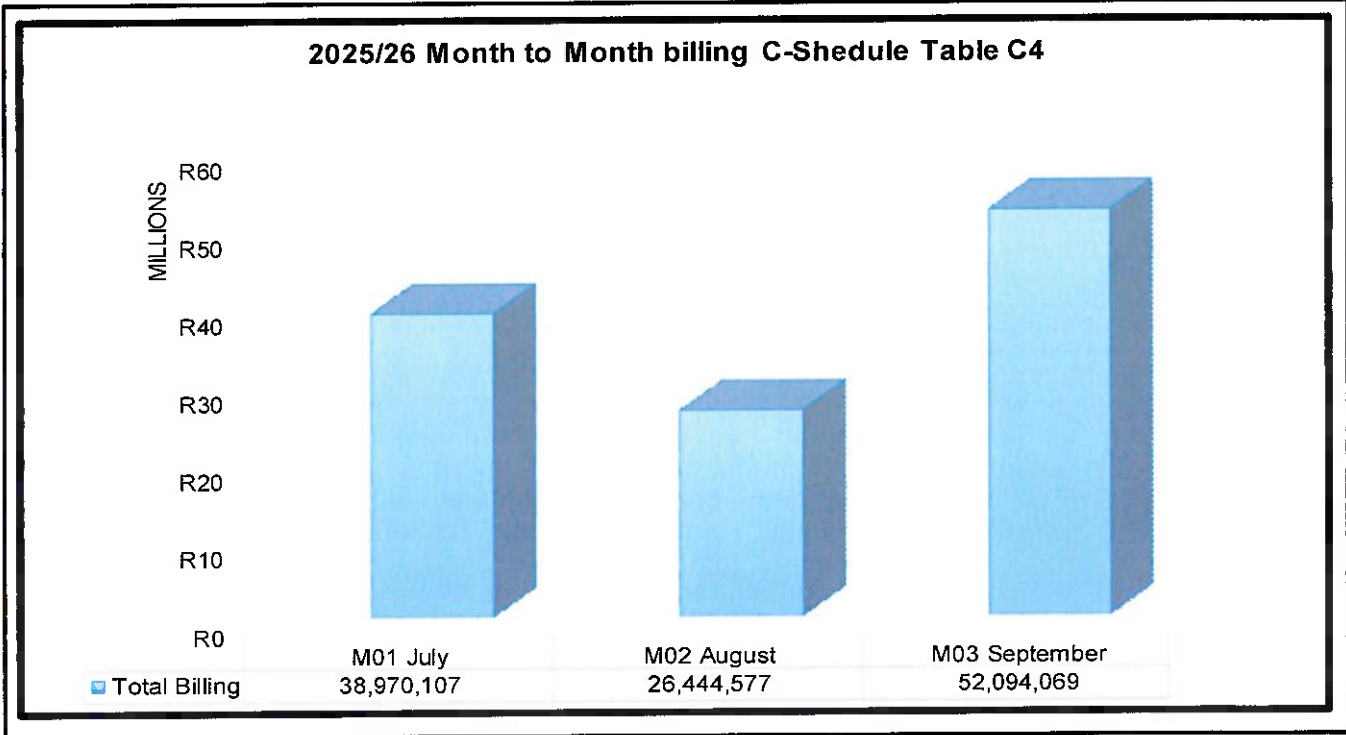




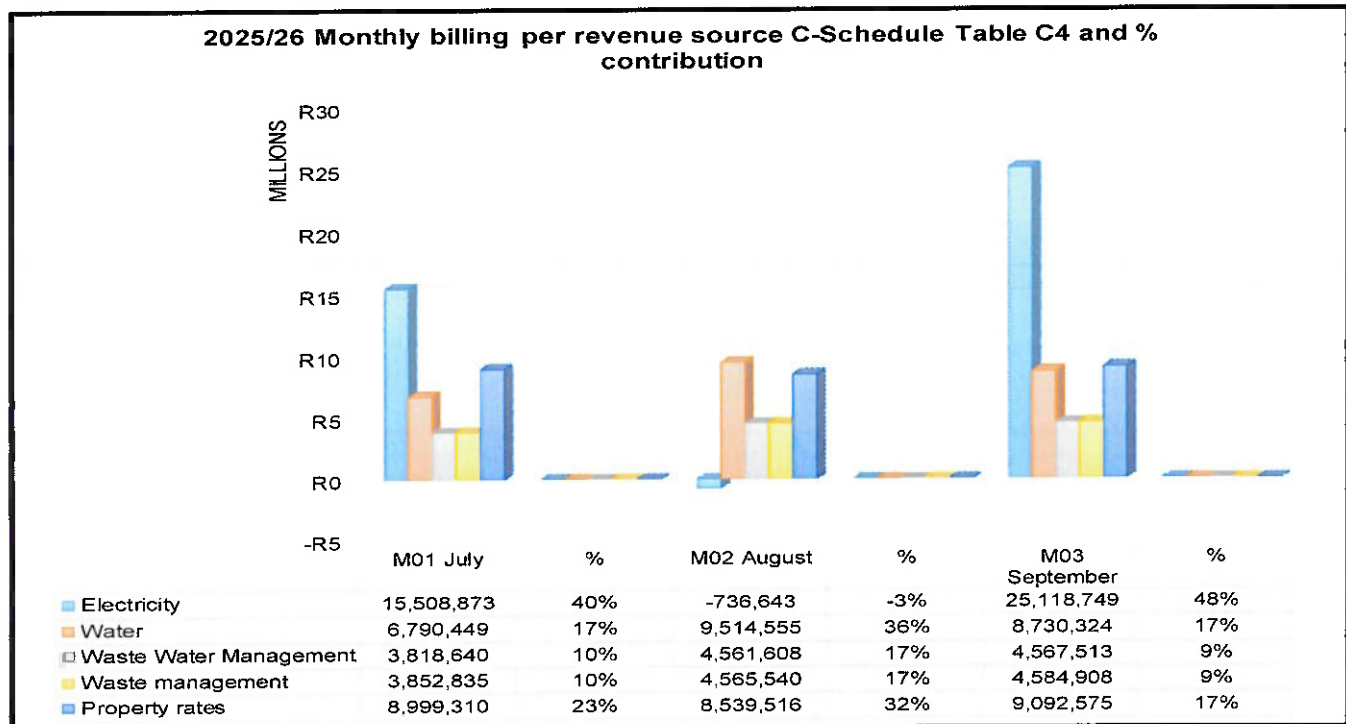
MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 30 SEPTEMBER 2025

Local Municipality • Amosepa's wa sekhenge • Plaaslike Munisipaliteit

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



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

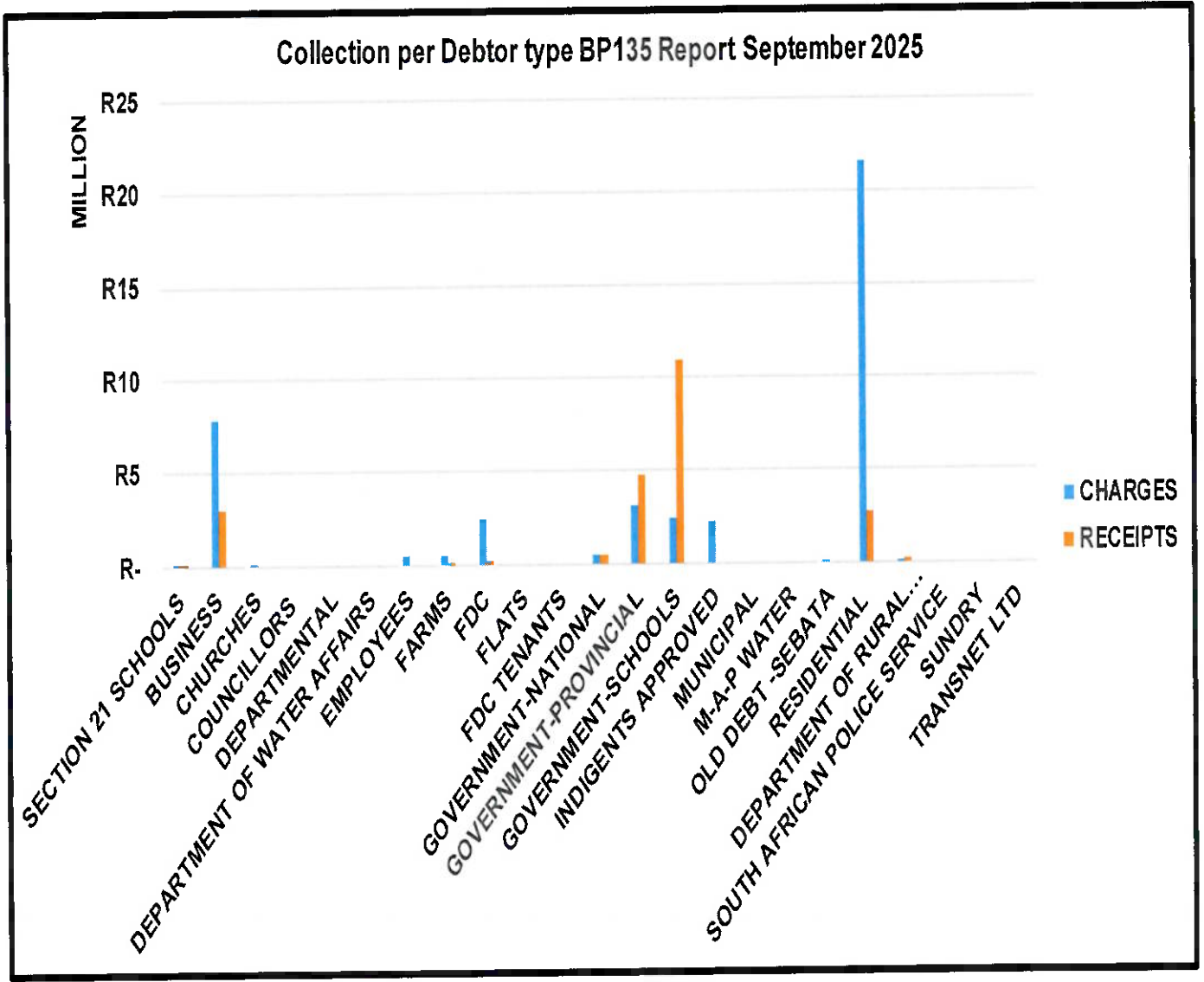




MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 30 SEPTEMBER 2025

Local Municipality • Amasepala wa seLehlae • Raathike Municipa le t

11.12 Chart 12: Billing receipts per Customer Group





MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 30 SEPTEMBER 2025

Local Municipality • Amakhepa wa seLetha • Praaileke Municipality

12 CREDITORS AGE ANALYSIS

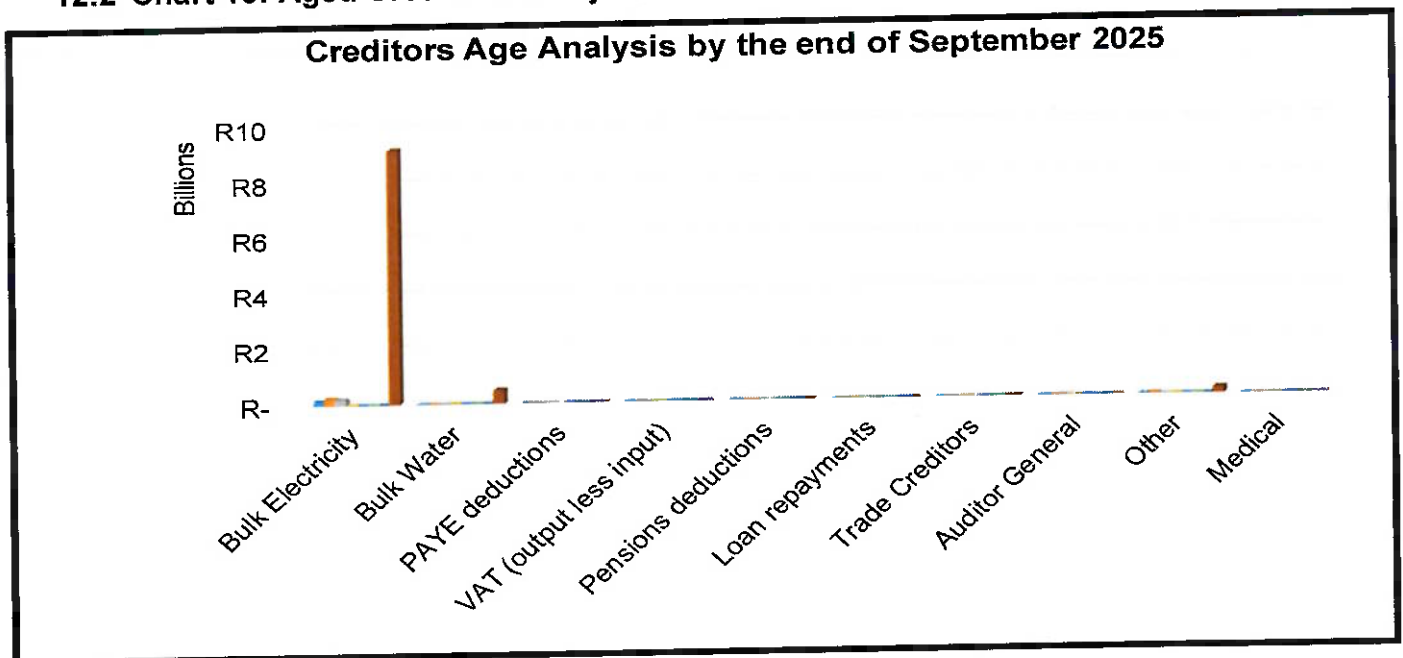
The bulk electricity amount reflected on the below table is as per Eskom invoice. The total Eskom balance currently recorded on the financial system amounts to R8 billion. This balance should be corrected to balance with the Eskom statement balance of R9.7 billion. The total debt for the DWS amounts to R504.7 million as per statement for August 2025, however the total on the financial system is R500.3 million. The total creditors amounted to R10.5 billion by the end of September 2025.

12.1 Table 11: Supporting Table SC4: Aged Creditors

FS194 Maluti-a-Phofung - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September 2025

Description R thousands	NT Code	Budget Year 2025/26								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 181 Days -	Over 1 Year		
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	141,951	225,376	197,879	-	-	-	-	9,202,888	9,768,095
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	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	146,566	245,721	197,879	-	-	-	-	9,938,495	10,528,661

12.2 Chart 13: Aged Creditors Analysis





MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 30 SEPTEMBER 2025

Local Municipality • Ammasipala wa seLehale • Plaasike Munisipaliteit

13 INVESTMENTS PORTFOLIO ANALYSIS

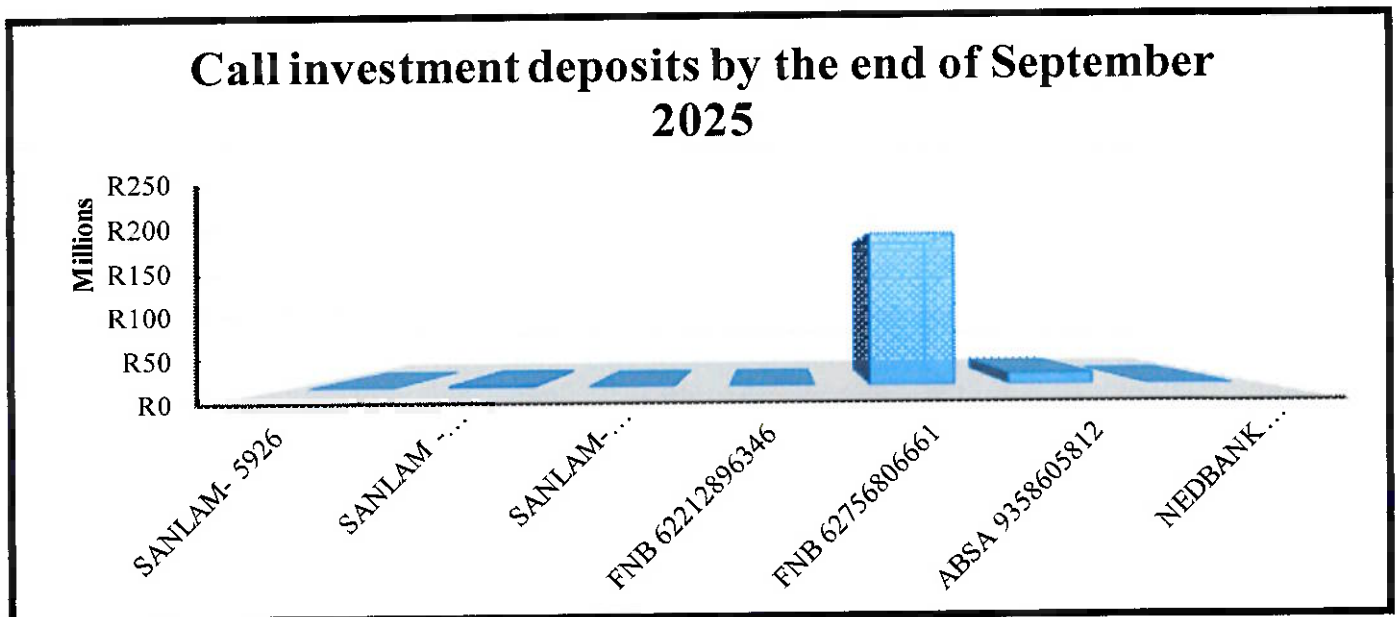
- The closing balances by the end of September 2025 amounted to R222.6 million (excluding the main and electricity pre-paid accounts).

13.1 Table 12: Supporting Table SC5: Investment portfolio

FS194 Maluti-a-Phofung - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands							
Municipality							
Sanlam- 5926	Yrs	Money market	557	-	-	-	557
Sanlam - Money Market-50189057	Yrs	Money market	2 300	-	-	-	2 300
Sanlam- 11690236x2	Yrs	Money market	346	-	-	-	346
FNB 62212896346	Months	Call account	168	1	(1)	12	181
FNB 62756806661	Months	Investment	280 098	1 391	(79 000)	-	202 489
ABSA 9358605812	Months	Investment	14 822	91	-	-	14 912
Nedbank 7881162791	Months	Investment	726	4	-	-	730
Standard Bank 480823938	Months	Investment	1 106	-	-	-	1 106
TOTAL INVESTMENTS AND INTEREST			300 123	1 487	(79 001)	12	222 622

13.2 Chart 14: Call investment deposits at month-end





MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 30 SEPTEMBER 2025

Local Municipality • Mmasepala wa seLentse • Plaatske Munisipaliteit

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 - M03 September										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		852 793	882 846	882 846	-	366 381	220 712	145 670	66,0%	882 846
Equitable Share		847 138	876 719	876 719	-	366 046	219 180	146 866	67,0%	876 719
Expanded Public Works Programme Integrated Grant		2 655	3 127	3 127	-	-	782	(782)	-100,0%	3 127
Local Government Financial Management Grant		3 000	3 000	3 000	-	335	750	(415)	-55,3%	3 000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
Capacity Building and Other Grants		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Parent Municipality		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	852 793	882 846	882 846	-	366 381	220 712	145 670	66,0%	882 846
Capital Transfers and Grants										
National Government:		245 065	291 250	291 250	21 869	44 597	72 812	(28 215)	-38,8%	291 250
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant		-	39 958	39 958	17 981	17 981	9 989	7 992	80,0%	39 958
Municipal Infrastructure Grant		197 555	199 464	199 464	3 888	3 888	49 866	(45 978)	-92,2%	199 464
Neighbourhood Development Partnership Grant		-	100	100	-	-	25	(25)	-100,0%	100
Water Services Infrastructure Grant		47 510	51 728	51 728	-	22 728	12 932	9 796	75,8%	51 728
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	245 065	291 250	291 250	21 869	44 597	72 812	(28 215)	-38,8%	291 250
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	1 097 858	1 174 096	1 174 096	21 869	410 978	293 524	117 454	40,0%	1 174 096



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 30 SEPTEMBER 2025

Local Municipality • Mmasepok wa seLhohle • Plaatske Munisipaliteit

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 - M03 September										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		605 132	664 136	664 136	68 112	141 911	166 034	(24 123)	-14,5%	664 136
Equitable Share		592 111	653 176	653 176	67 840	141 335	163 294	(21 960)	-13,4%	653 176
Expanded Public Works Programme Integrated Grant		2 655	3 127	3 127	183	183	782	(598)	-76,6%	3 127
Local Government Financial Management Grant		2 969	3 000	3 000	69	373	750	(377)	-50,3%	3 000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		7 397	4 833	4 833	20	20	1 208	(1 188)	-98,4%	4 833
Provincial Government:		-	-	-	-	-	-	-	-	-
Capacity Building and Other Grants		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		605 132	664 136	664 136	68 112	141 911	166 034	(24 123)	-14,5%	664 136
Capital expenditure of Transfers and Grants										
National Government:		(178 901)	286 417	286 417	10 350	24 396	71 604	(47 208)	-65,9%	286 417
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant		-	39 958	39 958	3 088	6 967	9 989	(3 023)	-30,3%	39 958
Municipal Emergency Housing Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		(220 214)	194 631	194 631	5 362	8 553	48 658	(40 105)	-82,4%	194 631
Neighbourhood Development Partnership Grant		-	100	100	-	-	25	(25)	-100,0%	100
Water Services Infrastructure Grant		41 313	51 728	51 728	1 899	8 877	12 932	(4 055)	-31,4%	51 728
Provincial Government:		(56 370)	-	-	-	-	-	-	-	-
Infrastructure Grant		(56 370)	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		(235 271)	286 417	286 417	10 350	24 396	71 604	(47 208)	-65,9%	286 417
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		369 861	950 553	950 553	78 461	166 307	237 638	(71 332)	-30,0%	950 553



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 30 SEPTEMBER 2025

Local Municipality • Mma-epola wa setense • Plaaslike Munisipaliteit

14.3 Table 15: Summary of expenditure per grant

The total year to date by the end of September amounted to R24.9 million (VAT incl), which was at 58% of the budget.

Transfers and Grants Expenditure 2025/2026				
Description R'000	Original Budget	September Actual	YearTD actual	%
<u>Expenditure: SC71 (VAT Inclusive)</u>				
<u>Operating Transfers and Grants</u>				
National Government:				
Expanded Public Works Programme Integrated Grant	3,127	183	183	6%
Local Government Financial Management Grant	3,000	69	373	12%
Municipal Infrastructure Grant (PMU)	4,833	20	20	0%
Total Operating Transfers and Grants	10,960	272	576	19%
<u>Capital Transfers and Grants</u>				
Integrated National Electrification Programme Grant	39,958	3,088	6,967	17%
Municipal Infrastructure Grant	194,631	5,362	8,553	4%
Neighbourhood Development Partnership Grant	100	-	-	0%
Water Services Infrastructure Grant	51,728	1,899	8,877	17%
Total Capital Transfers and Grants	286,417	10,350	24,396	39%
Total Expenditure of Transfers and Grants	297,377	10,621	24,972	58%



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 30 SEPTEMBER 2025

Local Municipality • Mmasepala wa seLetha • Paarlake Munisipaliteit

15 COUNCILLORS AND BOARD MEMBER ALLOWANCES AND EMPLOYEE BENEFITS

The total employee costs for the Parent municipality including councillors amounted to R47.8 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 - M03 September

Summary of Employee and Councillor remuneration	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		29 415	29 095	29 095	67	4 438	7 274	(2 836)	-39%	29 095
Pension and UIF Contributions		134	146	146	14	42	37	6	16%	146
Medical Aid Contributions		35	62	62	4	13	15	(2)	-16%	62
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		3 545	3 781	3 781	274	815	945	(130)	-14%	3 781
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		4 023	3 444	3 444	2 311	2 731	861	1 870	217%	3 444
Sub Total - Councillors		37 151	36 529	36 529	2 670	8 040	9 132	(1 093)	-12%	36 529
% increase	4		-1,7%	-1,7%						-1,7%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		7 489	10 320	10 320	368	1 712	2 580	(868)	-34%	10 320
Pension and UIF Contributions		202	272	272	1	20	68	(48)	-71%	272
Medical Aid Contributions		48	63	63	-	5	16	(11)	-71%	63
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 196	1 608	1 608	120	280	402	(122)	-30%	1 608
Cellphone Allowance		87	125	125	5	14	31	(17)	-54%	125
Sub Total - Senior Managers of Municipality		9 021	12 389	12 389	493	2 030	3 097	(1 067)	-34%	12 389
% increase	4		37,3%	37,3%						37,3%
Other Municipal Staff										
Basic Salaries and Wages		326 387	347 848	347 848	27 713	83 077	86 962	(3 885)	-4%	347 848
Pension and UIF Contributions		57 510	60 956	60 956	5 039	15 127	15 239	(112)	-1%	60 956
Medical Aid Contributions		28 729	30 557	30 557	2 262	7 028	7 639	(611)	-8%	30 557
Overtime		46 603	45 329	45 329	5 544	16 737	11 332	5 405	48%	45 329
Performance Bonus		12 509	26 964	26 964	1 521	5 431	6 741	(1 310)	-19%	26 964
Motor Vehicle Allowance		13 104	14 372	14 372	1 127	3 392	3 593	(201)	-6%	14 372
Cellphone Allowance		1 039	1 140	1 140	128	364	285	79	28%	1 140
Housing Allowances		1 676	1 826	1 826	165	479	456	22	5%	1 826
Other benefits and allowances		1 358	1 720	1 720	274	764	430	334	78%	1 720
Payments in lieu of leave		2 207	404	404	63	521	101	420	415%	404
Long service awards		5 551	-	-	449	766	-	766	#DIV/0!	-
Post-retirement benefit obligations	2	(2 343)	1 120	1 120	104	(48)	280	(328)	-117%	1 120
Acting and post related allowance		1 422	1 651	1 651	319	700	413	287	70%	1 651
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		495 752	533 887	533 887	44 707	134 336	133 472	864	1%	533 887
% increase	4		7,7%	7,7%						7,7%
Total Parent Municipality		541 924	582 806	582 806	47 871	144 406	145 702	(1 295)	-1%	582 806



FMMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 30 SEPTEMBER 2025

Local Municipality • Mmasepala wa sethebe • Plaaslike Munisipaliteit

- The total employee costs for the Entity amounted to R14.1 million.

FS194 Maluti-a-Phofung - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Senior Managers of Entities										
Basic Salaries and Wages		-	4 579	4 579	-	-	1 145	(1 145)	-100%	4 579
Pension and UIF Contributions		-	938	938	-	-	235	(235)	-100%	938
Medical Aid Contributions		-	301	301	-	-	75	(75)	-100%	301
Motor Vehicle Allowance		-	763	763	-	-	191	(191)	-100%	763
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	251	251	-	-	63	(63)	-100%	251
Other benefits and allowances		2	382	382	0	1	95	(95)	-99%	382
Acting and post related allowance		-	248	248	-	-	62	(62)	-100%	248
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities		2	7 462	7 462	0	1	1 865	(1 865)	-100%	7 462
% increase	4		329358,5%	329358,5%						329358,5%
Other Staff of Entities										
Basic Salaries and Wages		74 320	86 090	86 090	6 491	19 488	21 523	(2 035)	-9%	86 090
Pension and UIF Contributions		8 595	14 604	14 604	738	2 218	3 651	(1 433)	-39%	14 604
Medical Aid Contributions		9 246	9 683	9 683	825	2 468	2 421	47	2%	9 683
Overtime		23 851	10 207	10 207	2 168	6 318	2 552	3 766	148%	10 207
Performance Bonus		5 633	11 897	11 897	296	1 925	2 974	(1 049)	-35%	11 897
Motor Vehicle Allowance		14 375	14 637	14 637	1 254	3 758	3 659	98	3%	14 637
Housing Allowances		2 177	3 858	3 858	184	552	964	(412)	-43%	3 858
Other benefits and allowances		12 886	10 853	10 853	1 135	3 556	2 713	843	31%	10 853
Payments in lieu of leave		274	-	-	22	152	-	152	#DIV/0!	-
Long service awards		66	1 230	1 230	-	-	307	(307)	-100%	1 230
Post-retirement benefit obligations		-	500	500	-	-	125	(125)	-100%	500
Acting and post related allowance		9 166	5 258	5 258	1 085	3 317	1 314	2 002	152%	5 258
Sub Total - Other Staff of Entities		160 590	168 816	168 816	14 197	43 751	42 204	1 547	4%	168 816
% increase	4		5,1%	5,1%						5,1%
Total Municipal Entities		160 592	176 278	176 278	14 198	43 752	44 069	(317)	-1%	176 278
TOTAL SALARY, ALLOWANCES & BENEFITS		702 517	759 084	759 084	62 069	188 158	189 771	(1 613)	-1%	759 084
% increase	4		8,1%	8,1%						8,1%
TOTAL MANAGERS AND STAFF		665 365	722 554	722 554	59 398	180 119	180 639	(520)	0%	722 554



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 30 SEPTEMBER 2025

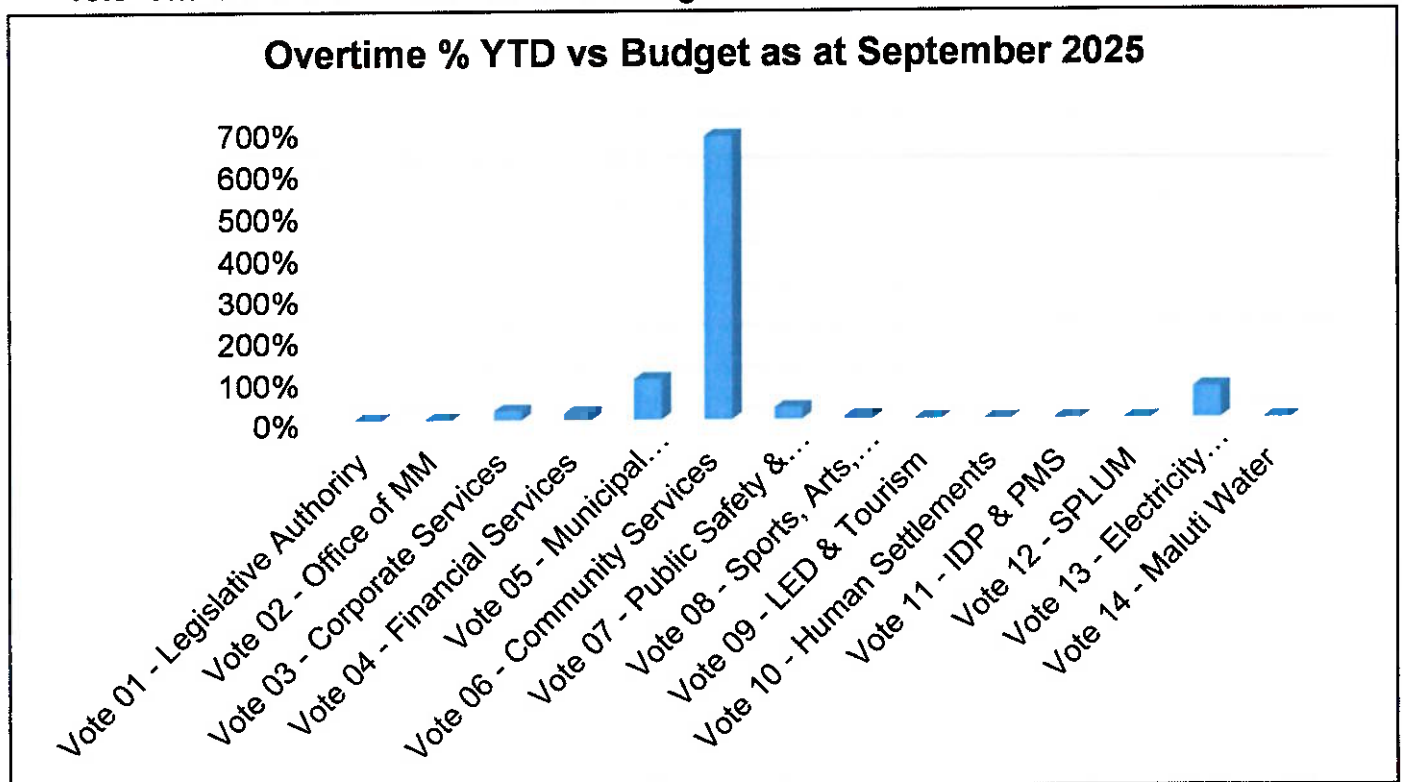
Local Municipality • Mma epola wa isenane • Phatlaka Muris oa lefela

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	Sep-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	-	0%	43	23%
Vote 04 - Financial Services	600	-	0%	99	17%
Vote 05 - Municipal Infrastructure	2 402	673	28%	2 393	100%
Vote 06 - Community Services	15	27	182%	102	683%
Vote 07 - Public Safety & Transport	1 000	100	10%	295	30%
Vote 08 - Sports, Arts, Parks, Culture	530	-	0%	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	1 764	28%	4 898	77%
Vote 14 - Maluti Water	-	-	0%	2 029	0%
Total	11 362	2 564	23%	9 942	88%

15.3 Chart 14.1: Overtime Actual vs Budget

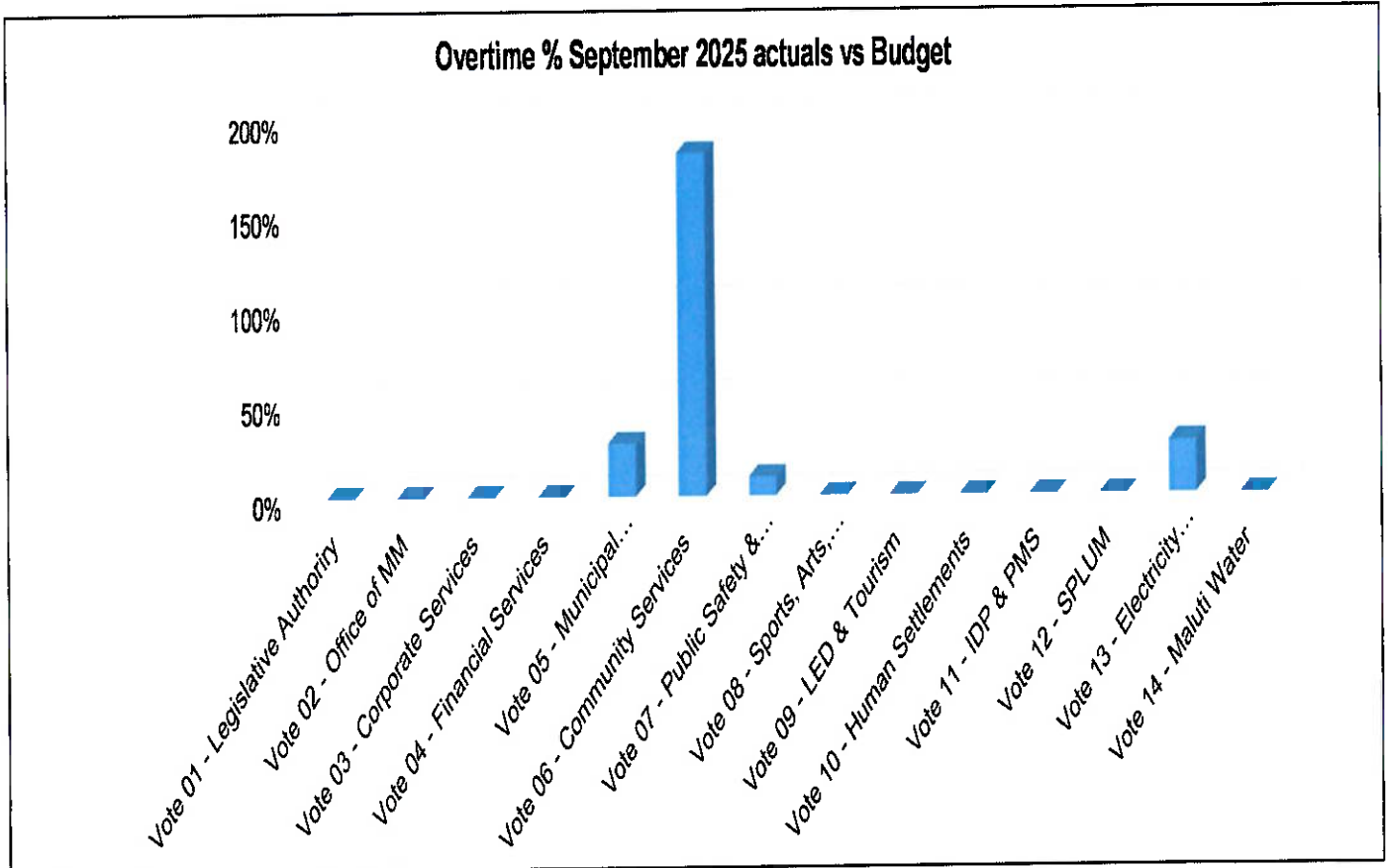




MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 30 SEPTEMBER 2025

Local Municipality • Mmasepala wa seLetha • Phasike Municipality

15.4 Chart 14.2: Monthly and Annual Overtime Comparison





MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 30 SEPTEMBER 2025

Local Municipality • Mmusepala wa seteneo • Plaatslike Munisipaliteit

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	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 01 - Legislative Authority	1	-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		282	1 560	1 560	-	-	390	(390)	-100,0%	1 560
Vote 04 - Financial Services		1 224 416	1 303 719	1 303 719	26 338	454 988	325 930	129 058	39,6%	1 303 719
Vote 05 - Municipal Infrastructure		488 735	527 411	527 411	16 472	77 845	131 853	(54 008)	-41,0%	527 411
Vote 06 - Community Services		12 632	4 792	4 792	119	1 467	1 198	269	22,5%	4 792
Vote 07 - Public Safety & Transport		383	462	462	38	252	115	136	117,9%	462
Vote 08 - Sports, Arts, Parks, Culture		13 086	16 362	16 362	101	184	4 091	(3 907)	-95,5%	16 362
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		16	5 863	5 863	22	232	1 466	(1 233)	-84,2%	5 863
Vote 10 - Hunan Settlements		1 321	12 708	12 708	166	488	3 177	(2 689)	-84,6%	12 708
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		962	2 394	2 394	63	266	598	(332)	-55,5%	2 394
Vote 13 - Electricity Department		695 361	823 845	823 845	64 567	96 770	205 961	(109 191)	-53,0%	823 845
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	2 437 195	2 699 115	2 699 115	107 886	632 492	674 779	(42 287)	-6,3%	2 699 115
Expenditure by Vote										
Vote 01 - Legislative Authority	1	65 145	67 317	67 317	4 438	12 792	16 829	(4 037)	-24,0%	67 317
Vote 02 - Office Of The Municipal Manager		22 148	24 646	24 646	1 981	5 834	6 162	(327)	-5,3%	24 646
Vote 03 - Corporate Services		80 146	129 100	129 100	9 129	25 173	32 275	(7 102)	-22,0%	129 100
Vote 04 - Financial Services		299 741	354 893	354 893	43 038	60 860	88 723	(27 864)	-31,4%	354 893
Vote 05 - Municipal Infrastructure		163 542	276 817	276 817	11 744	30 379	69 204	(38 825)	-56,1%	276 817
Vote 06 - Community Services		20 843	23 603	23 603	1 462	4 636	5 901	(1 265)	-21,4%	23 603
Vote 07 - Public Safety & Transport		186 641	184 056	184 056	19 666	51 967	46 014	5 953	12,9%	184 056
Vote 08 - Sports, Arts, Parks, Culture		469 350	54 437	54 437	4 344	12 319	13 609	(1 290)	-9,5%	54 437
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		11 692	16 591	16 591	1 302	3 496	4 148	(652)	-15,7%	16 591
Vote 10 - Hunan Settlements		12 061	44 933	44 933	546	1 747	11 233	(9 487)	-84,5%	44 933
Vote 11 - Idp, Pms Department		3 713	4 078	4 078	337	1 000	1 019	(19)	-1,9%	4 078
Vote 12 - Spatial Development, Planning & Traditional Affairs		11 269	22 791	22 791	1 033	3 119	5 698	(2 579)	-45,3%	22 791
Vote 13 - Electricity Department		1 568 703	1 257 084	1 257 084	6 112	360 052	314 271	45 781	14,6%	1 257 084
Vote 14 - Maluti Water		119 704	178 023	178 023	10 583	32 458	44 506	(12 048)	-27,1%	178 023
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	3 034 698	2 638 370	2 638 370	115 712	605 832	659 593	(53 761)	-8,2%	2 638 370
Surplus/ (Deficit) for the year	2	(597 503)	60 745	60 745	(7 826)	26 660	15 186	11 474	75,6%	60 745



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 30 SEPTEMBER 2025

Local Municipality • Mmasepala wa sekelele • Plaatske Munisipaleit

17 CAPITAL PROGRAMME PERFORMANCE

17.1 Table 18: Detailed capital expenditure report

The capital expenditure from conditional grants year to date amounted to R23.4 million (VAT exclusive).

CAPITAL EXPENDITURE FUNDED BY NATIONAL GRANTS 2025/2026						
Description (Functional classification) R'000	Source of funding	Original Budget	September Actual	YTD Actual	%	Balance
ROADS PROJECTS		51,354	1,273	2,163	4%	49,191
Makwane Paved Roads Phase 1	MIG	17,390	1,273	1,874	11%	15,516
Qholosing Paved Roads - Phase 1	MIG	12,721	–	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
WATER PROJECTS		41,790	1,816	2,527	6%	39,263
Ha Sethunya Wat Retic 500 Phase 2	MIG	14,671	–	–	0%	14,671
Thaba Bosiu Water Pipeline	MIG	3,218	1,816	2,527	79%	691
Upgrading Of Water Pump Stations	MIG	14,891	–	–	0%	14,891
Water Pump Station - MIG R&M	MIG	9,011	–	–	0%	9,011
SEWERAGE PROJECTS		84,915	–	654	1%	75,946
Namahadi: Construction Sewer Network	MIG	8,315	975	975	12%	7,339
Sewer Pump Station - MIG R&M	MIG	9,000	–	654	7%	8,346
Upgrade Bluegun Bosch Sewer	MIG	16,469	–	–	0%	16,469
Tshiame Upgrade Of Sewer System	MIG	26,206	–	–	0%	26,206
Qwaqwa: Constr 3500 Vip Toilets-Ph13c	MIG	24,925	–	–	0%	24,925
WASTE WATER PROJECTS		51,728	1,899	8,877	17%	285
Water Distribution Network P1	WSIG	34,544	–	–	0%	34,544
Makholokweng Bulk And Sewer Network	WSIG	15,000	–	6,977	47%	8,023
Tlholong Ext 4	WSIG	2,184	1,899	1,899	87%	285
COMMUNITY FACILITY PROJECTS		3,361	382	745	22%	2,615
Phuthaditjhaba: Upgrading Of Town Hall	MIG	3,361	382	745	22%	2,615
SPORTS AND RECREATIONAL FACILITIES		13,212	916	1,488	11%	11,724
New swimmingpool platberg staduim	MIG	7,474	916	1,488	20%	5,986
Refurb charles mopedi staduim ph 2	MIG	5,738	–	–	0%	5,738
ELECTRICITY PROJECTS		39,958	3,088	6,967	17%	32,991
Integrated National Electrification Programme	INEPG	39,958	3,088	6,967	17%	32,991
OTHER		100	–	–	0%	100
Neighbourhood Development Partnership Grant	NDPG	100	–	–	0%	100
TOTAL ASSETS FUNDED BY NATIONAL GRANTS		286,417	9,375	23,421	8%	212,115



**MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING
30 SEPTEMBER 2025**

Local Municipality • Mmasepala wa sechaba • Plaatske Munisipaliteit

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

CAPITAL BUDGET FROM OWN SOURCE 2025/2026					
Description R'000	Original Budget	September actual	YearTD outcome	%	Balance
PARENT MUNICIPALITY					
Clocking Systems (Machinery)	500	-	-	0%	500
Machinery & Equipment	500	-	-	0%	500
Computer & Equipment	2 000	-	221	11%	1 779
Furniture & Fittings	1 000	-	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
TOTAL CAPITAL EXPENDITURE FUNDED FROM OWN SOURCE	30 264	-	652	2%	29 611



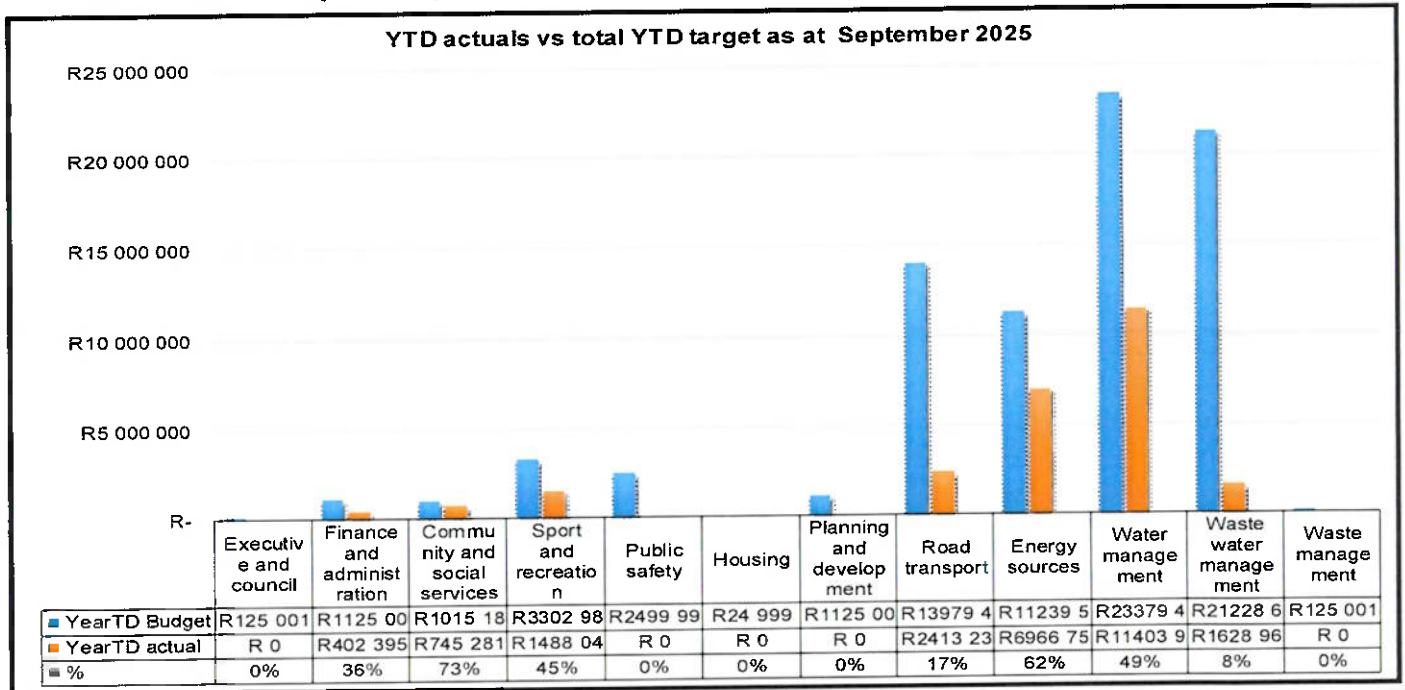
MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 30 SEPTEMBER 2025

Local Municipality • Amajepala wa setshaba • Plasi eke Muri sa efeit

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

FS194 Matuli-a-Phofung - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M03 September									
Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	13 347	26 390	26 390	2 247	2 247	26 390	24 143	91,5%	1%
August	825	26 390	26 390	12 452	12 452	52 780	40 328	76,4%	4%
September	10 780	26 390	26 390	10 350	10 350	79 170	68 820	86,9%	3%
October	9 427	26 390	26 390	-	-	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	-	-	316 681	316 681	100,0%	-
Total Capital expenditure	218 624	316 681	316 681	25 049					

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





**MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING
30 SEPTEMBER 2025**

Local Municipality • Mmasipala wa seLengae • Phasike Municipality

18 OTHER SUPPORTING DOCUMENTS

FS194 Maluti-a-Phofung - Supporting Table SC13d Consolidated Monthly Budget Statement - depreciation by asset class - M03 September

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		-	68 232	68 232	-	-	17 058	17 058	100,0%	68 232
Roads Infrastructure		-	23 122	23 122	-	-	5 780	5 780	100,0%	23 122
Roads		-	23 122	23 122	-	-	5 780	5 780	100,0%	23 122
Electrical Infrastructure		-	19 286	19 286	-	-	4 822	4 822	100,0%	19 286
LV Networks		-	19 286	19 286	-	-	4 822	4 822	100,0%	19 286
Water Supply Infrastructure		-	5 300	5 300	-	-	1 325	1 325	100,0%	5 300
Boreholes		-	5 300	5 300	-	-	1 325	1 325	100,0%	5 300
Solid Waste Infrastructure		-	20 524	20 524	-	-	5 131	5 131	100,0%	20 524
Waste Separation Facilities		-	20 524	20 524	-	-	5 131	5 131	100,0%	20 524
Community Assets		943	823	823	-	-	206	206	100,0%	823
Community Facilities		943	823	823	-	-	206	206	100,0%	823
Halls		943	823	823	-	-	206	206	100,0%	823
Computer Equipment		1 368	1 424	1 424	-	-	356	356	100,0%	1 424
Computer Equipment		1 368	1 424	1 424	-	-	356	356	100,0%	1 424
Furniture and Office Equipment		199	250	250	-	-	62	62	100,0%	250
Furniture and Office Equipment		199	250	250	-	-	62	62	100,0%	250
Machinery and Equipment		370	353	353	-	-	88	88	100,0%	353
Machinery and Equipment		370	353	353	-	-	88	88	100,0%	353
Transport Assets		5 061	4 848	4 848	-	-	1 212	1 212	100,0%	4 848
Transport Assets		5 061	4 848	4 848	-	-	1 212	1 212	100,0%	4 848
Total Depreciation	1	7 940	75 930	75 930	-	-	18 983	18 983	100,0%	75 930



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 30 SEPTEMBER 2025

Local Municipality • Mmasiphalo wa seLohae • Phalaborwa Municipality

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 30 SEPTEMBER 2025

Local Municipality • Amasepolo ka seLehagae • Plaatske Munisipaliteit

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

20.1 Parent municipality's financial performance

FS194 Maluti-a-Phofung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) -										
Vote Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 01 - Legislative Authority	1	-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		282	1 560	1 560	-	-	390	(390)	-100,0%	1 560
Vote 04 - Financial Services		1 224 416	1 303 719	1 303 719	26 338	454 988	325 930	129 058	39,6%	1 303 719
Vote 05 - Municipal Infrastructure		488 735	527 411	527 411	16 472	77 845	131 853	(54 008)	-41,0%	527 411
Vote 06 - Community Services		12 632	4 792	4 792	119	1 467	1 198	269	22,5%	4 792
Vote 07 - Public Safety & Transport		383	462	462	38	252	115	136	117,9%	462
Vote 08 - Sports, Arts, Parks, Culture		13 086	16 362	16 362	101	184	4 091	(3 907)	-95,5%	16 362
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		16	5 863	5 863	22	232	1 466	(1 233)	-84,2%	5 863
Vote 10 - Hunan Settlements		1 321	12 708	12 708	166	488	3 177	(2 689)	-84,6%	12 708
Vote 11 - ldp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		962	2 394	2 394	63	266	598	(332)	-55,5%	2 394
Vote 13 - Electricity Department		695 361	823 845	823 845	64 567	96 770	205 961	(109 191)	-53,0%	823 845
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	2 437 195	2 699 115	2 699 115	107 886	632 492	674 779	(42 287)	-6,3%	2 699 115
Expenditure by Vote										
Vote 01 - Legislative Authority	1	65 145	67 317	67 317	4 438	12 792	16 829	(4 037)	-24,0%	67 317
Vote 02 - Office Of The Municipal Manager		22 148	24 646	24 646	1 981	5 834	6 162	(327)	-5,3%	24 646
Vote 03 - Corporate Services		80 146	129 100	129 100	9 129	25 173	32 275	(7 102)	-22,0%	129 100
Vote 04 - Financial Services		299 741	354 893	354 893	43 038	60 860	88 723	(27 864)	-31,4%	354 893
Vote 05 - Municipal Infrastructure		163 542	276 817	276 817	11 744	30 379	69 204	(38 825)	-56,1%	276 817
Vote 06 - Community Services		20 843	23 603	23 603	1 462	4 636	5 901	(1 265)	-21,4%	23 603
Vote 07 - Public Safety & Transport		186 641	184 056	184 056	19 666	51 967	46 014	5 953	12,9%	184 056
Vote 08 - Sports, Arts, Parks, Culture		469 350	54 437	54 437	4 344	12 319	13 609	(1 290)	-9,5%	54 437
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		11 692	16 591	16 591	1 302	3 496	4 148	(652)	-15,7%	16 591
Vote 10 - Hunan Settlements		12 061	44 933	44 933	546	1 747	11 233	(9 487)	-84,5%	44 933
Vote 11 - ldp, Pms Department		3 713	4 078	4 078	337	1 000	1 019	(19)	-1,9%	4 078
Vote 12 - Spatial Development, Planning & Traditional Affairs		11 269	22 791	22 791	1 033	3 119	5 698	(2 579)	-45,3%	22 791
Vote 13 - Electricity Department		1 568 703	1 257 084	1 257 084	6 112	360 052	314 271	45 781	14,6%	1 257 084
Vote 14 - Maluti Water		119 704	178 023	178 023	10 583	32 458	44 506	(12 048)	-27,1%	178 023
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	3 034 698	2 638 370	2 638 370	115 712	605 832	659 593	(53 761)	-8,2%	2 638 370
Surplus/ (Deficit) for the year	2	(597 503)	60 745	60 745	(7 826)	26 660	15 186	11 474	75,6%	60 745



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 30 SEPTEMBER 2025

Local Municipality • Mmasepala wa setshaba • Pitsofike Municipality

FS194 Maluti-a-Phofung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September										
Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		287 671	739 063	739 063	64 566	88 948	184 766	(95 818)	-52%	739 063
Service charges - Water		81 910	95 159	95 159	7 141	25 385	23 790	1 596	7%	95 159
Service charges - Waste Water Management		48 889	51 422	51 422	4 760	13 889	12 855	1 034	8%	51 422
Service charges - Waste management		48 662	51 184	51 184	4 571	13 722	12 796	926	7%	51 184
Sale of Goods and Rendering of Services		2 688	6 743	6 743	198	798	1 686	(887)	-53%	6 743
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		107 556	125 181	125 181	(26)	17 376	31 295	(13 919)	-44%	125 181
Interest from Current and Non Current Assets		20 949	12 764	12 764	458	4 500	3 191	1 309	41%	12 764
Dividends		-	-	-	-	-	250	(250)	-100%	1 000
Rent on Land		-	1 000	1 000	-	-	-	-	-	-
Rental from Fixed Assets		1 857	3 992	3 992	150	351	998	(647)	-65%	3 992
Licence and permits		-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		1 087	11 772	11 772	122	333	2 943	(2 610)	-89%	11 772
Non-Exchange Revenue										
Property rates		107 972	110 363	110 363	8 594	26 226	27 591	(1 365)	-5%	110 363
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		207	2 396	2 396	51	441	599	(159)	-26%	2 396
Licence and permits		-	1 663	1 663	-	-	416	(416)	-100%	1 663
Transfers and subsidies - Operational		852 793	882 846	882 846	-	366 381	220 712	145 670	66%	882 846
Interest		426 385	41 693	41 693	-	6 821	10 423	(3 602)	-35%	41 693
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		8	7	7	-	-	2	(2)	-100%	7
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1 988 634	2 137 247	2 137 247	90 583	565 171	534 312	30 859	6%	2 137 247
Expenditure By Type										
Employee related costs		665 365	722 554	722 554	59 398	180 119	180 639	(520)	0%	722 554
Remuneration of councillors		37 151	36 529	36 529	2 670	8 040	9 132	(1 093)	-12%	36 529
Bulk purchases - electricity		1 068 512	1 114 944	1 114 944	375	320 672	278 736	41 936	15%	1 114 944
Inventory consumed		27 262	69 277	69 277	4 407	6 519	17 319	(10 800)	-62%	69 277
Debt impairment		423 323	13 280	13 280	-	-	3 320	(3 320)	-100%	13 280
Depreciation and amortisation		7 940	75 930	75 930	-	-	18 983	(18 983)	-100%	75 930
Interest		426 974	51 662	51 662	0	23 052	12 915	10 137	78%	51 662
Contracted services		136 514	203 440	203 440	10 642	26 323	50 860	(24 537)	-48%	203 440
Transfers and subsidies		177 250	198 043	198 043	31 336	31 336	49 511	(18 175)	-37%	198 043
Irrecoverable debts written off		1 180	23 120	23 120	387	609	5 780	(5 171)	-89%	23 120
Operational costs		69 899	129 590	129 590	6 496	9 161	32 398	(23 237)	-72%	129 590
Losses on Disposal of Assets		(6 676)	-	-	-	-	-	-	-	-
Other Losses		2	-	-	-	-	-	-	-	-
Total Expenditure		3 034 698	2 638 370	2 638 370	115 712	605 832	659 593	(53 761)	-8%	2 638 370
Surplus/(Deficit)		(1 046 063)	(501 123)	(501 123)	(25 129)	(40 661)	(125 281)	84 620	(0)	(501 123)
Transfers and subsidies - capital (monetary allocations)		246 026	291 250	291 250	-	16 153	72 812	(56 659)	(0)	291 250
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	(0)	-
Surplus/(Deficit) after capital transfers & contributions		(800 037)	(209 873)	(209 873)	(25 129)	(24 508)	(52 468)	27 961	(0)	(209 873)
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(800 037)	(209 873)	(209 873)	(25 129)	(24 508)	(52 468)	27 961	(0)	(209 873)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(800 037)	(209 873)	(209 873)	(25 129)	(24 508)	(52 468)	27 961	(0)	(209 873)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		202 535	270 618	270 618	17 303	51 168	67 655	(16 487)	(0)	270 618
Surplus/ (Deficit) for the year		(597 503)	60 745	60 745	(7 826)	26 660	15 186	11 474	0	60 745



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FS194 Maluti-a-Phofung - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		5 204	5 000	5 000	-	402	1 250	(848)	-68%	5 000
Executive and council		-	500	500	-	-	125	(125)	-100%	500
Finance and administration		5 204	4 500	4 500	-	402	1 125	(723)	-64%	4 500
<i>Community and public safety</i>		(325 171)	27 373	27 373	1 297	2 233	6 843	(4 610)	-67%	27 373
Community and social services		(346 922)	4 061	4 061	382	745	1 015	(270)	-27%	4 061
Sport and recreation		10 323	13 212	13 212	916	1 488	3 303	(1 815)	-55%	13 212
Public safety		11 428	10 000	10 000	-	-	2 500	(2 500)	-100%	10 000
Housing		-	100	100	-	-	25	(25)	-100%	100
<i>Economic and environmental services</i>		20 466	60 418	60 418	1 273	2 413	15 104	(12 691)	-84%	60 418
Planning and development		-	4 500	4 500	-	-	1 125	(1 125)	-100%	4 500
Road transport		20 466	55 918	55 918	1 273	2 413	13 979	(11 566)	-83%	55 918
Environmental protection								-		
<i>Trading services</i>		79 497	223 890	223 890	7 779	20 000	55 973	(35 973)	-64%	223 890
Energy sources		983	44 958	44 958	3 088	6 967	11 240	(4 273)	-38%	44 958
Water management		18 395	93 518	93 518	3 715	11 404	23 379	(11 976)	-51%	93 518
Waste water management		46 757	84 915	84 915	975	1 629	21 229	(19 600)	-92%	84 915
Waste management		13 363	500	500	-	-	125	(125)	-100%	500
Total Capital Expenditure - Functional Classification	3	(220 002)	316 681	316 681	10 350	25 049	79 170	(54 122)	-68%	316 681



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20.2 Municipal Entity's financial performance

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

FS194 Maluti-a-Phofung - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M03 September

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Municipal Entity										
<i>Entity Name</i>										
Maluti Water (Pty) Ltd		202 535	270 936	270 936	17 303	51 168	67 734	(16 566)	-24%	270 936
Total Operating Revenue	1	202 535	270 936	270 936	17 303	51 168	67 734	(16 566)	-24%	270 936
Expenditure By Municipal Entity										
<i>Entity Name</i>										
Maluti Water (Pty) Ltd		161 949	270 936	270 936	14 422	44 234	67 734	(23 500)	-35%	270 936
Total Operating Expenditure	2	161 949	270 936	270 936	14 422	44 234	67 734	(23 500)	-35%	270 936
Surplus/ (Deficit) for the yr/period		40 585	0	0	2 881	6 934	0	(40 067)	-267110774%	0
Capital Expenditure By Municipal Entity										
<i>Entity Name</i>										
Maluti Water (Pty) Ltd		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	3	-	-	-	-	-	-	-	-	-

MAP WATER FINANCIAL PERFORMANCE - SEPTEMBER 2025

Description R'000	Original Budget	Jul-25	Aug-25	Sep-25	YearTD Actual	%
INCOME	(270 936)	-	(33 865)	(17 303)	(51 168)	19%
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)	(15 576)	(46 729)	25%
Intercompany Transaction- Sewer Levy	(40 478)	-	(857)	(568)	(1 425)	4%
Intercompany Transaction- Water Levy	(43 224)	-	(1 855)	(1 159)	(3 014)	7%
EXPENDITURE	270 936	-	29 811	14 422	44 234	16%
Employee related costs	176 278	-	29 554	14 198	43 752	25%
Contracted services	29 978	-	-	21	21	0%
Operational costs	48 083	-	257	203	460	1%
Inventory consumed	16 436	-	-	1	1	0%
Interest	162	-	-	-	-	0%
SURPLUS/-DEFICIT	(0)	-	(4 053)	(2 881)	(6 934)	



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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
<div style="background-color: #f0e68c; padding: 5px;"> <p>National Treasury National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003</p> </div>		
Municipality Self-Assessment		
Certificate of Compliance: Municipal Debt Relief Conditions for Application		
Period	Sept25	
National Financial Year	2025/26	
Demarcation Code of Municipality being assessed	FS194	
District	Thabo Mofutsanyana	
Demarcation Description	Maluti-a-Phofung	
<p>I, ADV MM Mofokeng, hereby certify that the provincial treasury monitored the compliance against the conditions of Municipal Debt Relief as set-out in MFMA Circular No. 124 and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set-out in the table below:</p>		
Choose from drop down list		
Municipal Debt Relief Conditions (Monthly reporting)		
<p>6.3+ Maintaining the Eskom and bulk water current account – Condition 6.12 (current account for the purpose of this exercise means the account for a single month's consumption):</p>		
6.12.2	<p>- Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12.2</i></p>	Yes
6.12.2	<p>- Has the municipality submitted the supporting evidence of the 'bulk water' current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://gumuniupload.treasury.gov.za?</p>	Yes
6.12.2	<p>- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?</p>	Yes
6.3.1	<p>- Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and/ or subsequent current account(s) up to the date of NT approval of the application.</i></p>	Yes
6.3.2 6.3.3	<p>- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://gumuniupload.treasury.gov.za?</p>	Yes
6.3.4	<p>- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?</p>	Yes
<p>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.</p>		



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6.4 Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)		Select	
7	6.4.1 - Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines- http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx?	No	The 2025-2026 budget is unfunded due to low revenue collection, high bulk electricity purchases, budgeting for depreciation and debt impairment
8	6.4.1 - Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	No	The 2025-2026 budget is unfunded with an operating deficit of R432million indicated on Table A4 without including the map water intercompany
9	6.4.1 - Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations? <i>Note - For example, if the municipality during the preceding 12 months only managed to collect 50 per cent of its revenue (also property rates), the provision for debt impairment aligning with the historic collection trend should align to 40 per cent of the 2023/24 MTREF revenue projections (also property rates). If the municipality merely used the debt impairment to "balance" the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Financial Treasury must respond to this item as "No".</i>	Yes	
10	6.4.1 - 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? <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/asset register, the Financial Treasury must respond to this item as "No".</i>	Yes	The monthly calculations are not done on the system Which affects the budget projections
11	6.4.2 - If the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <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>	Yes	
12	6.4.2 - 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)? <i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i>	N/A	
13	6.4.2 - 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 aligns with and gives effect to the municipality's Budget Funding Plan strategy (for the FRP strategy) and related seasonal trends (for example higher winter Eskom tariffs, lower January collection rates, etc.?)	Yes	
14	6.5 Cost reflective tariffs – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes	The 2025-2026 Final tariff tool was uploaded on the 18 June 2025
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:			
15	6.6.1 - the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes	The billing report (BM030) is attached The proof of emails of accounts is attached and Notice
16	6.6.2 - the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes	Auditing and disconnections are done, and the disconnection invoices are issued(poe's attached)
17	6.6.3 - the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water?	Yes	
18	6.6.4 - If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively? <i>Note – the municipality's monthly MFMA s.71 statement must include as part of the narratives the indigent information in the required NT format.</i>	Yes	All registered indigents are on prepaid and they purchase as per their use if they exceed the FBE of 50KWH. The challenge is on water. The Municipality doesn't have resources to do the restrictions



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6.6	Supporting evidence: The National Treasury and/ or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.		
6.7	Maintain a minimum average quarterly collection of property rates and services charges –		
1.9	6.7.1 - Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?	Yes	The % collection increased from 55% in August 2025 to 188% in September 2025. The billing vs collection report is calculated based on August Schedule C4 and September Schedule SC9 which includes payments in advance, prepaid collection & Journals.
	<i>Note - although the norm and standard for collection (MFMA Circular No. 71) 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>		
6.7.2	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following :		
2.0	6.7.2.1 * 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;	Yes	The billing report (BMO30) is attached The proof of ema's of accounts is attached and Notice
2.1	6.7.2.2 * the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	Yes	Auditing and disconnections are done and the disconnection invoices are issued(poe's attached)
2.2	6.7.2.3 * 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?	Yes	
2.3	6.7.3 - The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	Yes	All registered indigents are on prepaid and they purchase as per their use if they exceed the FBE of 50KHW. The challenge is on water. The Municipality doesn't have resources to do the restrictions
2.4	6.7.4 - Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	Yes	
2.5	6.7.5 - 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?	Yes	
6.8	Municipality's Completeness of the revenue base –		
2.6	6.8.1 - Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered	Yes	
2.7	6.8.1 - If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <i>Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement</i>	Yes	
2.8	6.8.2 - For the latest ending Quarter - Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://uploadportal.treasury.gov.za/ ?	Yes	



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6.9 Monitor and report on implementation--			
29	6.9.1	- MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes
30	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? <i>Note - condition 6.9.2 has a typing error and must refer to 6.9.1</i>	Yes
31	6.9.3	- Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	Yes
32	6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal https://uploadportal.treasury.gov.za ? <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>	Yes
6.10		<i>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:</i>	
33	6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Select
34	6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://uploadportal.treasury.gov.za ? <i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate</i>	Select
35	6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring? <i>Note - if the PI 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>	Select
36	6.11	Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme? <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>	Select
6.12		For the duration of the Municipal Debt Relief (to ensure proper management of resources):	
37	6.12.1	- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	Select
38	6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose? <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 4.9(3)</i>	Yes
6.13		Supporting evidence: 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.	Select
40	6.13	Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? <i>Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.</i>	Select
41	6.14	'NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief? <i>Note - In applying for Municipal Debt Relief as set-out in paragraph 3 of MFMA Circular no. 124, the council of a municipality that during the duration of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agrees to apply to NERSA to revoke the municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be preceded by the relevant process for appointing an external mechanism as envisaged in Chapter 3 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>	Select

The Municipality is paying Eskom through LPU's 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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21.2 Municipal Debt Relief Performance across the period of debt relief participation

The table below indicates the compliance score of 80% 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
F3194	Tsabo Motlatsi aranya	Maluti-a-Phofung

Municipal Details		Monthly Performance Report																				Scoring and Rating																												
		Part A					Part B					Part C		Part D				Part E						Part F																										
		Eskom And Bulk water current account					Compliance with a funded MTRF					FRP/SP & 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	Maluti-a-Phof	F3194	Yes	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	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	76%	Subsidiary compliance				
26 August 25	Maluti-a-Phof	F3194	Yes	Yes	Yes	Yes	Yes	No	No	No	Yes	Yes	Yes	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	76%	Subsidiary compliance		
27 September 25	Maluti-a-Phof	F3194	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	80%	Strong compliance	
28 October 25	Maluti-a-Phof	F3194																																															0%	Not completed
29 November 25	Maluti-a-Phof	F3194																																															0%	Not completed
30 December 25	Maluti-a-Phof	F3194																																															0%	Not completed
31 January 26	Maluti-a-Phof	F3194																																															0%	Not completed
32 February 26	Maluti-a-Phof	F3194																																															0%	Not completed
13 March 26	Maluti-a-Phof	F3194																																															0%	Not completed
14 April 26	Maluti-a-Phof	F3194																																															0%	Not completed
15 May 26	Maluti-a-Phof	F3194																																															0%	Not completed
16 June 26	Maluti-a-Phof	F3194																																															0%	Not completed
17 July 26	Maluti-a-Phof	F3194																																															0%	Not completed
18 August 26	Maluti-a-Phof	F3194																																															0%	Not completed
19 September 26	Maluti-a-Phof	F3194																																															0%	Not completed
20 October 26	Maluti-a-Phof	F3194																																															0%	Not completed
21 November 26	Maluti-a-Phof	F3194																																															0%	Not completed

Comments/Motivation

HOD Name:

Signature of HOD:

26/07/2024

Date:



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 30 SEPTEMBER 2025

Local Municipality • Ammasepala wa seLhale • Plaatslike Munisipaliteit

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



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

Municipal Debt Relief - Monthly Reporting - Indigent Households Information (MFMA Circular 124 (Condition 6.6))
Instruction - complete only with information of the current household registered as subject with the municipality. Do NOT include the information of all households (unless explicitly stated otherwise)

Description	Ref	As Per Table		2025/2025 - Monthly Monitoring														
		Rate	Application	Current Year - 2025/2025														
		Baseline	Adopted Budget	Adjusted Budget	Full Year Forecast	001	002	003	004	005	006	007	008	009	010	011	012	
Indigent Household service targets																		
Water (Includes All indigent households also in Eskom supplied areas)																		
Indigent HHs with piped water inside dwelling	1																	
Indigent HHs with piped water inside yard (but not in dwelling)	2																	
Indigent HHs using public tap (at least min service level)	3																	
Indigent HHs with other water supply (at least min service level)	4																	
Total no. of indigent HHs receiving Minimum Service Level and Above sub-total																		
Indigent HHs using public tap (at least min service level)	1																	
Indigent HHs with other water supply (at least min service level)	2																	
Total no. of indigent HHs receiving - Below Minimum Service Level sub-total																		
Indigent HHs using public tap (at least min service level)	3																	
Indigent HHs with other water supply (at least min service level)	4																	
Total number of registered indigent households																		
Status of water meters																		
Number of indigent HHs with operational water	10																	
Number of indigent HHs with non-operational metered water	11																	
Number of indigent HHs NOT metered currently - Water	12																	
Number of indigent HHs with NO water supply - No metering	13																	
Total number of registered indigent households																		
Status of unlimited supply of Water																		
Number of indigent HHs with operational metered water - where the municipality is NOT providing water to the household (at least one of 6 kilolitres per household per month)	14																	
Number of indigent HHs with operational metered water - where the municipality is NOT providing water to the household (at least one of 6 kilolitres per household per month)	15																	
Number of indigent HHs with operational metered water - where the municipality is NOT providing water to the household (at least one of 6 kilolitres per household per month)	16																	
Total number of registered indigent households receiving unlimited supply - Water																		
Other Total Number of registered indigent households receiving unlimited supply - State the Number of HHs billed for consumption above the 6 kilolitre																		
Energy (Includes All indigent households also in Eskom supplied areas)																		
Indigent HHs with Electricity (at least min service level)	17																	
Indigent HHs with Electricity (at least min service level)	18																	
Total no. of indigent HHs receiving Minimum Service Level and Above sub-total																		
Indigent HHs with Electricity (at least min service level)	19																	
Indigent HHs with Electricity (at least min service level)	20																	
Indigent HHs with other energy sources	21																	
Total no. of indigent HHs receiving - Below Minimum Service Level sub-total																		
Indigent HHs with Electricity (at least min service level)	22																	
Indigent HHs with Electricity (at least min service level)	23																	
Indigent HHs with other energy sources	24																	
Total number of registered indigent households																		
Status of unlimited supply of Electricity																		
Number of indigent HHs with operational metered Electricity - where the municipality is NOT providing Electricity to the household (at least one of 6 kWh per household per month)	25																	
Number of indigent HHs with operational metered Electricity - where the municipality is NOT providing Electricity to the household (at least one of 6 kWh per household per month)	26																	
Number of indigent HHs with operational metered Electricity - where the municipality is NOT providing Electricity to the household (at least one of 6 kWh per household per month)	27																	
Total number of registered indigent households receiving unlimited supply - Electricity																		
Other Total Number of registered indigent households receiving unlimited supply - Electricity - State the Number of HHs billed for consumption above the 6 kWh																		
Number of ALL Households receiving Free Basic Service (including registered indigent households)																		
Water (6 kilolitres per household per month)	7																	
Electricity, other energy (6kwh per household per month)	8																	
Cost of Free Basic Services provided to ALL Households in - Formal Settlements (R'000)																		
Water (6 kilolitres per household per month)	9																	
Electricity/other energy (6kwh per household per month)	10																	
Cost of Free Basic Services provided to ALL Households in - Informal Formal Settlements (R'000)																		
Water (6 kilolitres per household per month)	11																	
Electricity/other energy (6kwh per household per month)	12																	
Total cost of FBS Water and Electricity provided to ALL Households																		
Highest level of free service provided per household (ALL Households)																		
Property rates (R'000) - min threshold	13																	
Water (kilolitres per household per month)	14																	
Sanitation (kilolitres per household per month)	15																	
Sanitation (Rand per household per month)	16																	
Electricity (kwh per household per month)	17																	
Rubbish (average litres per week)	18																	
Revenue cost of subsidised services provided for ALL Households (R'000)																		
Residential Category Property rates (tariff adjustment) - impermissible values per section 17 of MFPA	14(a)																	
PSI Category Property rates (tariff adjustment) - impermissible values per section 17 of MFPA	14(b)																	
Additional Subsidies Property rates (tariff adjustment) and rebates in excess of section 17 of MFPA	15																	
Water (in excess of 6 kilolitres per indigent household per month)	16																	
Sanitation (in excess of free sanitation services to indigent households)	17																	
Electricity/other energy (in excess of 6 kWh per indigent household per month)	18																	
Rubbish (in excess of one removal a week for indigent households)	19																	
Municipal housing - rental subsidies	20																	
Housing - top structure subsidies	21																	
Other	22																	
Total revenue cost of subsidised services provided																		



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

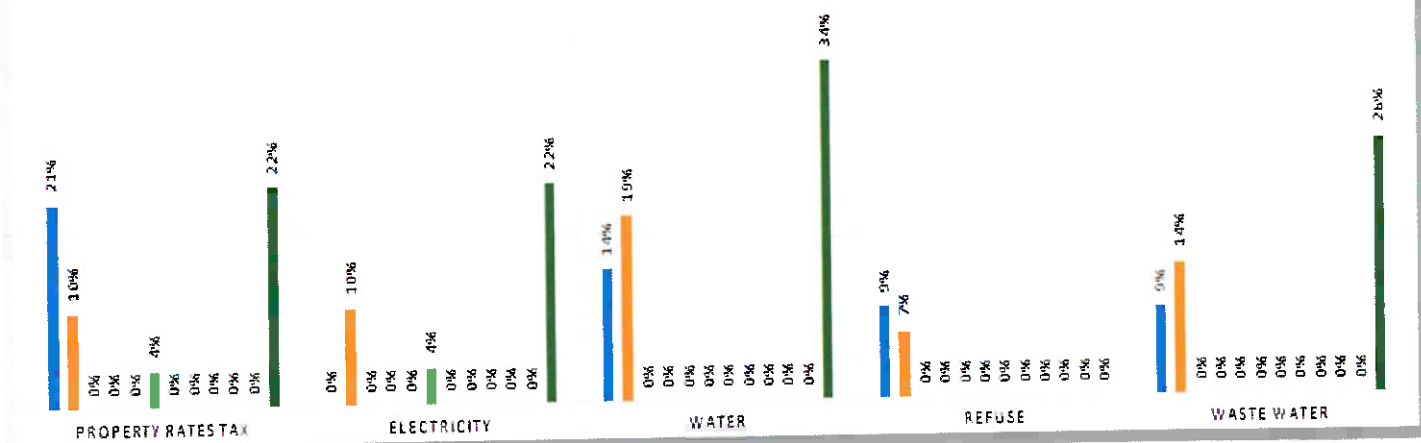
21.4.1 Monthly / Quarterly collection per ward

National Treasury		Municipal Details											
Municipal Debt Relief		Free State					Period Monitored					No. Of Wards	
MFMA Circular No. 124		Code	District		Municipality	August					30		
Municipal Finance Management Act No. 56 of 2003		FS194			Matibi-a-Phofung								

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
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	3 761 536	13 023 515	22%	22%
2 Collection excl Eskom supplied areas	80 942 219	8 661 697	72 280 523	11%	11%	513 932	19 714	494 218	4%	4%	-	-	-	#DIV/0!	16 785 051	3 761 536	13 023 515	22%	22%
3 Collection Property Rates	18 423 350	3 679 041	14 744 309	20%	20%	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	2 364 380	615 275	1 549 105	34%	34%
4 Total average collection: Electricity (Municipal supplied areas)	3 172 877	666 693	2 516 185	21%	21%	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	-	866 862	(866 862)	#DIV/0!	
5 Total average collection: Water	14 442 668	1 959 980	12 482 687	14%	14%	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	4 561 410	1 186 404	3 375 006	26%	26%
6 Total average collection: Wastewater	10 185 277	907 168	9 278 109	9%	9%	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	2 128 354	401 845	1 726 509	19%	19%
7 Total average collection: Refuse	10 185 185	946 485	9 238 700	9%	9%	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	1 296 531	224 689	1 071 832	17%	17%
8 Total average collection: Interest	26 043 899	598 058	25 445 841	2%	0%	513 932	19 714	494 218	4%	4%	-	-	-	#DIV/0!	6 434 377	236 453	6 197 924	4%	4%

% MONTHLY COLLECTION PERFORMANCE

Legend: July (Blue), August (Orange), September (Green), October (Yellow), November (Dark Blue), December (Light Green), January (Dark Blue), February (Orange), March (Dark Green), April (Yellow), May (Blue), June (Green)





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Local Municipality • Mmashepala wa sechaba • Plaaslike Munisipaliteit

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

Enquiries: Mr SD Mokhele
Email: MokheleSD@treasury.fs.gov.za
Reference: Revenue & Debt Management



treasury
Department of
Treasury
FREE STATE PROVINCE

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

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

Dear Ms. Gaarekwe and Adv. M. Mofokeng

**MUNICIPAL DEBT RELIEF COMPLIANCE CERTIFICATE FOR THE PERIOD OF
AUGUST 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 66% in July 2025 to 46% in August 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 require attention are:

- Paying Eskom bulk 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



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Table 1: August 2025 Monthly performance report.

Monthly Details		Monthly Performance Report												Scoring and Rating				
		Part 1			Part 2			Part 3			Part 4					Part 5		
Month	Year	Actual	Target	Variance	Actual	Target	Variance	Actual	Target	Variance	Actual	Target	Variance	Actual	Target	Variance	Score	Rating
21 July 25	2025																	
21 August 25	2025																	
21 September 25	2025																	
21 October 25	2025																	
21 November 25	2025																	
21 December 25	2025																	

Condition 6.3: Maintaining the Eskom bulk current account – The municipality has submitted and uploaded proof of payment for August 2025 to the Go-Muni portal. The municipality has also written a letter to Eskom, formally expressing the dissatisfaction regarding no submission of reports as per the Distribution Agency Agreement between Maluti a Phofung and Eskom. To date no feedback has been provided in terms of the reports to be submitted by 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 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 has still not submitted the reports to the Provincial Treasury as promised during the plenary meeting held on 29 July 2025.



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Local Municipality • Mmasepala wa setenebe • Plaaslike Munisipaliteit

Condition 6.7 - Maintain a minimum average quarterly collection of property rates and services charges. information could not be provided by the municipality due to the 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 fourth quarter report is still not 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 S71 Statement component		Compliance (Yes / No)
1.	<i>The Budget Performance Overview (paragraph 4) of the MFMA S71 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 on progress, challenges, and corrective actions.</i>	No
2	<i>The conclusion (paragraph 14) of the MFMA S71 statement explicitly advised as part of the MFMA Circular 124: Condition 6.9 reporting - i Any risk associated; and ii The mitigating factors with the implementation of the municipality's Budget Funding Plan and/or Funded Budget.</i>	No
3.	<i>Annexure B of the MFMA S71 statement included the following debt relief reporting components-</i>	
3.1.1	<i>The municipality's MFMA Circular 124 self-assessment</i>	No
3.1.2	<i>The self-assessment (refer 3.1.1 above) was included in the format of MFMA Budget Circular 128 (Annexure B)</i>	No
3.2	<i>The municipality's overall relief compliance across the months of its debt relief participation since its National Treasury debt relief approval effective date</i>	No
3.3	<i>The latest Provincial Treasury debt relief compliance certificate and report issued to the municipality</i>	No
3.4.1	<i>The municipality's revenue collection performance i. the overall performance graph, ii Summary worksheet; and iii. Collection per ward indicating who supplies electricity in the ward</i>	No
3.4.2	<i>The revenue collection performance information (refer 3.4.2) was included in the format of MFMA Budget Circular 128 (Annexure D).</i>	No
3.5.1	<i>The indigent management information</i>	No
3.5.2	<i>The indigent management information was included in the format of MFMA Budget Circular 128 (Annexure C).</i>	No
3.6.1	<i>The summary of the municipality's property rates reconciliation was undertaken in the National Treasury format.</i>	No
3.6.2	<i>The municipality's progress during the month against its planned corrective action to address any variances evident from the property rates reconciliation.</i>	No
3.7.1	<i>Any Eskom and Water (if the municipality has the Water function) Bulk current account invoice(s) due and payable during the month of reporting</i>	No
3.7.2	<i>The municipality's proof of payment of any such Eskom and / or Water Bulk current account invoice(s) during the month of reporting.</i>	No
3.7.3	<i>The municipality's reconciliation statement for electricity and water (if it has the function) aligning to the MFMA S71 mSCOA data strings upload.</i>	No
3.8	<i>Recommendations noting explicitly the aforementioned debt relief reporting to the Mayor and / or Mayoral Committee meeting</i>	No



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Local Municipality • Amajepola wa seLhohle • Plaaslike Munisipaliteit

The Provincial Treasury's assessment and the corresponding compliance certificate indicate that Maluti-a-Phofung Municipality has regressed in its compliance for the month of August 2025. This regression is primarily attributed to the non-payment of the current Eskom account and the non-submission of the Section 71 report along with other related documents to the GoMuni Portal.

The key areas of non-compliance include:

- Non-payment of the current Eskom bulk electricity account in full;
- Failure to submit the Section 71 financial report as per prescribed format;
- Omission of supporting financial documentation required for upload to the GoMuni Portal, collection per ward per service, indigent information, disconnection and restriction list; and
- Fourth General Valuation Reconciliation.

This decline in compliance poses a risk to the municipality's standing under the Municipal Debt Relief Programme. The municipality is therefore urged to urgently address these gaps to avoid further negative implications, including potential penalties or suspension of benefits under the programme.

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 full compliance with all conditions of the Municipal Debt Relief Programme throughout its duration. Continued adherence is essential to retain the benefits of the programme and to uphold regulatory requirements.

Failure to meet these conditions may result in serious consequences, including the revocation of the municipality's electricity distribution license in terms of Section 18 of the Electricity Regulation Act, 2006. It is therefore imperative that the municipality prioritizes all compliance obligations to avoid regulatory action and to maintain uninterrupted service delivery to its residents.



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4. The Provincial Treasury's assessment and compliance certificate confirmed that Maluti-a-Phofung Municipality continues to fall short of full compliance with the conditions outlined in MFMA Circular No. 124, as detailed in the sections above. This ongoing non-compliance remains a concern and may impact the municipality's standing within the Municipal Debt Relief Programme, should corrective actions not be implemented promptly.
5. It is expected that within five (5) working days of receiving this communiqué from Provincial Treasury, the municipality must ensure that all non-compliance matters are addressed and the outstanding documents are sent to the following e-mails: (National Treasury) at revenuemanagement@treasury.gov.za as well as (Provincial Treasury) to Mr. S. D. Mokhele at 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: 25.09.2025

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



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

21.6.1 Property Rates Reconciliation

Property Rates Reconciliation						
Province	FS					
District	Thabo Mofokeng District					
Type	LM					
Municipal Name	Muthi-A-Phoeng					
City Period	1st Quarter - 30/09/2025					
Financial Year	2025					
Reconciliation Period	Quarter 1					
Reconciliation Overview						
High Level Reconciliation						
Property Categories	# of Properties			Market Values		
	Q1	MFS	Variance	Q1 Market Value	MFS Market Value	Variance
Residential	2306	2309	-303	4,127,385,418.00	4,001,509,751.00	20,884,315.00
Industrial	296	487	-191	318,471,300.00	303,248,000.00	64,777,005.00
Business and Commercial	393	321	72	552,490,200.00	557,701,290.00	5,537,804.00
Agricultural	1345	1229	116	3,227,714,980.45	3,174,306,790.00	53,018,993.45
Mining	0	0	0	-	-	-
State Owned for Public Purpose	490	481	9	1,746,303,214.01	1,923,186,300.00	246,178,089.81
PSI	9	0	9	1,726,300.00	-	1,726,300.00
PSO	1	141	-140	520,300.00	50,012,300.00	50,330,000.00
Small Use	0	0	0	-	-	-
Vacant	741	714	27	140,502,500.00	75,546,300.00	68,330,000.00
POW	40	0	40	15,500,000.00	-	15,500,000.00
Municipal	1006	1004	2	1,317,566,429.00	1,307,213,026.00	208,714,300.40
Other	21	0	21	26,226,425.00	-	26,226,425.00
Total	37745	37023	722	11,837,329,840.15	12,013,270,026.00	20,445,987.84
Detailed Reconciliation						
Property Categories	Monthly Billing			Quarterly		
	Q1	MFS	Variance	Q1	MFS	Variance
Residential	1,305,151	1,307,027	1,876	5,300,454.74	5,475,001.96	394,372.20
Industrial	302,526	1,388,040	-1,085,514	2,507,271.86	3,290,074.74	672,467.87
Business and Commercial	1,707,673	1,704,040	3,633	5,303,805.57	5,353,930.47	49,865.10
Agricultural	294,074	264,426	29,648	367,021.54	372,077.28	14,744.40
Mining	-	-	-	-	-	-
State Owned for Public Purpose	4,400,076	3,801,127	598,949	13,362,024.52	11,494,076.28	1,903,252.26
PSI	302	-	302	367.25	-	367.25
PSO	-	-	-	-	-	-
Small Use	-	-	-	-	-	-
Vacant	478,727	264,281	214,446	1,400,021.04	394,701.26	1,005,319.78
POW	-	-	-	-	-	-
Municipal	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	10,019,315.14	10,118,707.40	100,392.26	29,457,345.43	27,206,122.47	2,431,822.96



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Local Municipality • Amalolekwa seLone • Plaaslike Munisipaliteit

21.6.2 General Valuation Roll progress valuation variance

THE FOLLOWING STAND NUMBER WERE NOT CREATED ON THE FINANCIAL SYSTEM, THEY 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
F0150000000192800045	39940	FARM	HARRISMITH RD	WITZIESHOEK 1928 HARRISMITH RD	1928	45	FREE STATE PROVINCIAL GOVERNMENT	R 4 400 000 00
F01500050000040100000	SVR 1	ERF	MAKWANE	MAKWANE	401	0	MALUTI A PHOFUNG LOCAL MUNICIPALITY	R2,500,000 00
F01500000000000500000	70165	FARM	HARRISMITH RD	HARRISMITH RD	5		NATIONAL GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA	R 1,575,000 00
F01500000000000700000	70214	FARM	HARRISMITH RD	HARRISMITH RD	7		MULLER HENDRIK PETER-TRUSTEES	R630,000 00
F0150000000001300000	70169	FARM	HARRISMITH RD	HARRISMITH RD	13		RENSBURG MARTHA ELIZABETH JANSE VAN	R 500,000 00
F0150000000001500000	39579	FARM	HARRISMITH RD	KINDROCHART 15 HARRISMITH RD	15		SAMBER TRADING NO 58 PTY LTD	R 4 172,839 00
F0150000000004900000	39509	FARM	HARRISMITH RD	GOSKE 49 HARRISMITH RD	49		SMTH CHARMAINE CHRISTEL	R 255,000 00
F01500000000005100000	70219	FARM	HARRISMITH RD	HARRISMITH RD	51		ESKOM HOLDINGS LTD	R 1 550 500 00
F01500000000005200000	39529	FARM	HARRISMITH RD	KOMEET 52 HARRISMITH RD	52		EDWIN CLAASSEN TRUST	R 322 360 00
F01500000000005600000	40031	FARM	HARRISMITH RD	GROOTGELUK 58 HARRISMITH RD	58		FRANCOIS BOSCH FAMILIE TRUST	R 4 374 204 00
F01500000000009000000	70216	FARM	HARRISMITH RD	HARRISMITH RD	90		BIBBEY FAMILIE TRUST	R 340 000 00
F01500000000048700000	41035	FARM	HARRISMITH RD	BOSCH KLOOF 487 HARRISMITH RD	487		PROVINCIAL GOVERNMENT OF THE FREE STATE	R 4 822 254 00
F01500000000230800000	70051	FARM	HARRISMITH RD	HARRISMITH RD	2308		NATIONAL GOVERNMENT OF R S A	R 4 250 000 00
F00100000000093200014	70487	FARM	BETHLEHEM RD	KAMP 923 BETHLEHEM RD	932	14	NATIONAL GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA	R 2 259 000 00
F00100000000093300007	70488	FARM	BETHLEHEM RD	KAMP 923 BETHLEHEM RD	933	7	NATIONAL GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA	R 4 050 000 00
F00100000000171900000	40232	FARM	BETHLEHEM RD	WELVERDIEND 1719 BETHLEHEM RD	1719		REPUBIEK VAN SUID-AFRIKA	R 5 516 474 00
F00100000000192800048	70480	FARM	BETHLEHEM RD	KAMP 923 BETHLEHEM RD	1928	46	NATIONAL GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA	R 4 041 500 00
F00100000000192800048	70481	FARM	BETHLEHEM RD	KAMP 923 BETHLEHEM RD	1928	48	NATIONAL GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA	R 1 393 000 00
F00100000000192800061	70489	FARM	BETHLEHEM RD	KAMP 923 BETHLEHEM RD	1928	61	NATIONAL GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA	R 5 050 000 00
F00100000000192800064	70500	FARM	BETHLEHEM RD	KAMP 923 BETHLEHEM RD	1928	64	NATIONAL GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA	R 4 050 000 00
F00100000000192800094	70482	FARM	BETHLEHEM RD	KAMP 923 BETHLEHEM RD	1928	94	NATIONAL GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA	R 3 950 000 00
F00100000000192800096	70501	FARM	BETHLEHEM RD	KAMP 923 BETHLEHEM RD	1928	96	NATIONAL GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA	R 4 050 000 00
F00100000000192800102	70486	FARM	BETHLEHEM RD	KAMP 923 BETHLEHEM RD	1928	102	NATIONAL GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA	R 6 050 000 00
F00100000000192800118	70483	FARM	BETHLEHEM RD	KAMP 923 BETHLEHEM RD	1928	118	NATIONAL GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA	R 3 102 500 00
F00100000000192800119	70484	FARM	BETHLEHEM RD	KAMP 923 BETHLEHEM RD	1928	119	NATIONAL GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA	R 2 994 000 00



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 30 SEPTEMBER 2025

Local Municipality • Mmasipolwa selehoe • Plaatslike Munisipaliteit

LPI	Erf	REGISTERED OWNERS	PROPERTY CATEGORY	STREET ADDRESS	MARKET VALUE
F0150000000013100002	131	JACOBS GERTRUDE SANDRA	MUNICIPAL PROPERTIES	DREFONTEN 125 HARRISMITH RD	7 364,50
F0150000000013100023	131	DU PLOOY FAMILIE TRUST	MUNICIPAL PROPERTIES	DORPS GRONDEN VAN HARRISMITH 131 HARRISMITH RD	1 029 382,00
F0150000000013100024	131	STRATHERRICK BELEGGINGS PTY LTD	MUNICIPAL PROPERTIES	DORPS GRONDEN VAN HARRISMITH 131 HARRISMITH RD	4 10 455,00
F0150000000013100026	131	SPLSBURY FARMING PTY LTD	MUNICIPAL PROPERTIES	DORPS GRONDEN VAN HARRISMITH 131 HARRISMITH RD	606 876,00
F0150000000013100028	131	TJABANE KHAUHELO	MUNICIPAL PROPERTIES	DORPS GRONDEN VAN HARRISMITH 131 HARRISMITH RD	704 623,00
F0150000000013100029	131	SWANEPOEL HESTER MAGRIETA	MUNICIPAL PROPERTIES	DORPS GRONDEN VAN HARRISMITH 131 HARRISMITH RD	929 163,00
F0150000000013100035	131	MOTJALE FARMING CC	MUNICIPAL PROPERTIES	DORPS GRONDEN VAN HARRISMITH 131 HARRISMITH RD	652 917,00
F0150000000019000015	190	NATIONAL GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA	MUNICIPAL PROPERTIES	WELTEVREDEN NO 190 PTN15	8 240,00
F0150000000046500000	465	RENSBURG HUGO JACOBSZ JANSE VAN, RENSBURG MARTHA ELIZABETH JANSE VAN	MUNICIPAL PROPERTIES	BROEDERS KRAAL 485 HARRISMITH RD	551 874,00
F0150000000046900000	469	NATIONAL GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA	MUNICIPAL PROPERTIES	469/0 FARMS AREA P000	1 453 021,00
F0150000000047000000	470	NATIONAL GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA	MUNICIPAL PROPERTIES	GREENWOOD 470 HARRISMITH RD	2 114 899,00
F0150000000047300000	473	JACOBZ PIETER ALBERTYN	MUNICIPAL PROPERTIES	GROOTFONTEN 926 BETHLEHEM RD	10 929 021,00
F0150000000104300002	1043	ZEILINGA ABRAHAM DIRK	MUNICIPAL PROPERTIES	WELVAART NO 1043 PTN2	257 603,00
F0150000000104300003	1043	METHODIST CHURCH OF SOUTHERN AFRICA	MUNICIPAL PROPERTIES	WELVAART NO 1043 PTN3	189 108,00
F0150000000181300000	1813	DOUBLE K FARMS PTY LTD	MUNICIPAL PROPERTIES	DORPSGRONDE VAN HARRISMITH 1813 HARRISMITH RD	2 822 200,00
F0150000000181300006	1813	LEACH GEOFFREY GLEN	MUNICIPAL PROPERTIES	DORPSGRONDE VAN HARRISMITH 1813 HARRISMITH RD	565 779,00
F0150000000190300071	1903	BESTERSVLEI TRUST	MUNICIPAL PROPERTIES	FARM 1903 HARRISMITH RD	921 644,00
F0150000000190300132	1903	MOTAHANE MATSHONA AMOS, NTSHINGILA MODIEH LINAH	MUNICIPAL PROPERTIES	FARM 1903 HARRISMITH RD	806 387,00
F0150000000190700000	1907	SHELL SUID-AFRIKA PTY LTD	MUNICIPAL PROPERTIES	BALMORAL 1907 HARRISMITH RD	222 686,00
F0150000000194400000	1944	SUID-AFRIKAANSE NASIONALE PADAGENTSKAP LTD	MUNICIPAL PROPERTIES	1944	552 183,00
F0150020000244300008	2443	GAMBO NOKUTHULA AUDREY, MBHELE BUSISWE JOICE B-E	MUNICIPAL PROPERTIES	STOCKBRIDGE 619 HARRISMITH RD	500 000,00



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 30 SEPTEMBER 2025

Local Municipality • Mmasepala wa seterehe • Paalike Municipality



NOTIFICATION OF PAYMENT

To Whom It May Concern

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

Date Actioned	2025/09/15
Time Actioned	15:24:15
Trace ID	84QR9MSN

Payer Details

Payment From	Mamelodi-A-Pheko Municipality
Cut/Amount	2,700,000.00

Payee Details

Recipient/Account No	087318
Name	ESKOM
Bank	FNB/FRM/8
Branch Code	2501555
Reference	0726085856

END OF NOTIFICATION

To authenticate this Payment Notification, please visit the First National Bank website at this secure link, 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 30 SEPTEMBER 2025

Local Municipality • Amma, epala wa seLelaha • Plaaslike Munisipaliteit

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 R1.713 million by the end of September 2025.

ESKOM BULK PURCHASES INVOICE VS FINANCIAL SYSTEM						
Description R'000	Sep-25					
	Current	30 Days	31-60 Days	61-90 Days	90 Days +	Total
ESKOM bulk account- <i>as per invoice</i>	141 951	225 376	-	197 879	9 202 888	9 768 095
ESKOM bulk account- <i>on the financial system</i>	-	201 693	195 571	-	7 654 952	8 052 216
Differences	141 951	(23 684)	195 571	197 879	(1 547 936)	(1 715 879)

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 September 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 September 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
Total as per statements	239	372	154	760	513 205	514 729
DWS- on the financial system HR191 August 2025	-	-	-	-	500 336	500 336
Differences	(239)	(372)	(154)	(760)	(12 868)	(14 393)



**MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING
30 SEPTEMBER 2025**

Local Municipality • Amasepalwa seLende • Paatlike Munisipaliteit

22 MUNICIPAL MANAGER'S QUALITY CERTIFICATION

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

(mark as appropriate)

the monthly budget statement

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

mid-year budget and performance assessment

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

Print name: M. M. MOROKENG

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

Signature: M. M.

Date: 20/10/2025



MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 30 SEPTEMBER 2025

Local Municipality • Amadiba Local Municipality • Pekaia Municipality

23 RECOMMENDATIONS

It is recommended:

- a) That the MFMA section 71 report for the month ending 30th September 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 September 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 August 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

21/10/2025
.....
DATE


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

21/10/2025
.....
DATE


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

21/10/2025
.....
DATE