

BUDGET STATEMENT MFMA - SECTION 71



31 OCTOBER 2025



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

Local Municipality • Mmasepala ka Setebane • Plaasike Munisipaliteit

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



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

1 PURPOSE

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

2 BUSINESS PLAN

IDP and Budget process plan

3 STRATEGIC OBJECTIVE

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

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

4 DELEGATED AUTHORITY

Delegated authority vests with the Executive Mayor.

5 LEGAL REQUIREMENTS

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

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

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



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

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

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

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

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

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

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

Debt relief reporting requirements

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

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



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

6 BACKGROUND AND DISCUSSION

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

The budget statement for the month of October 2025 must be submitted on the 14th November 2025 in order to comply with the reporting timeline. The month end closure was performed on 11th November 2025 and section 71 data strings were uploaded to the Go-Muni portal on the 11th November 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 collect 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 October 2025.

Consolidated financial performance

- The consolidated total revenue for the month was R95.9 million and the consolidated total expenditure was R315.2 million.

Parent financial performance

- The total revenue for the month was R77.9 million and the total operating expenditure was R301 million.

MAP Water (Entity) financial performance

- The total revenue was R17.9 million and the total operating expenditure was R14.2 million.

Debtors balance

- The total debt book was R3 billion.

Creditors balance

- The total Parent municipality outstanding creditors was R10.7 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	643,158	712,416	(69,258)	-10%
Intercompany/Parent subsidiary transactions	270,618	69,148	90,206	(21,058)	-23%
Total consolidated revenue	2,407,865	712,305	802,622	(90,316)	-11%
Operating Expenditure	2,638,370	921,113	879,457	41,656	5%
Surplus/ (Deficit)	(230,505)	(208,808)	(76,835)	(131,973)	172%
Capital expenditure	316,681	36,547	105,560	(69,014)	-65%

The year to date total consolidated operating revenue of R643.1 million was R69.2 million (10%) less than the year to date budget of R712.4 million. The year to date consolidated operating expenditure of R921.1 million was R41.6 million (5%) more than the year to date budget of R879.4 million. The actual performance was above target due to the Eskom bill and interest. The total year to date capital expenditure of R36.5 million was R69 million (65%) less than the year to date budget of R105.5 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	712,416	33%	643,158	30%
Intercompany/Parent subsidiary transactions	270,618	90,206	33%	69,148	26%
Total consolidated revenue	2,407,865	802,622	33%	712,305	30%
Operating Expenditure	2,638,370	879,457	33%	921,113	35%
Surplus/ (Deficit)	(230,505)	(76,835)	33%	(208,808)	91%
Capital expenditure	316,681	105,560	33%	36,547	12%

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 33% of the budget by the end of October 2025. The total year to date operating revenue was at 30%, the total operating expenditure was at 35% and the total capital expenditure was at 12% of the budget.



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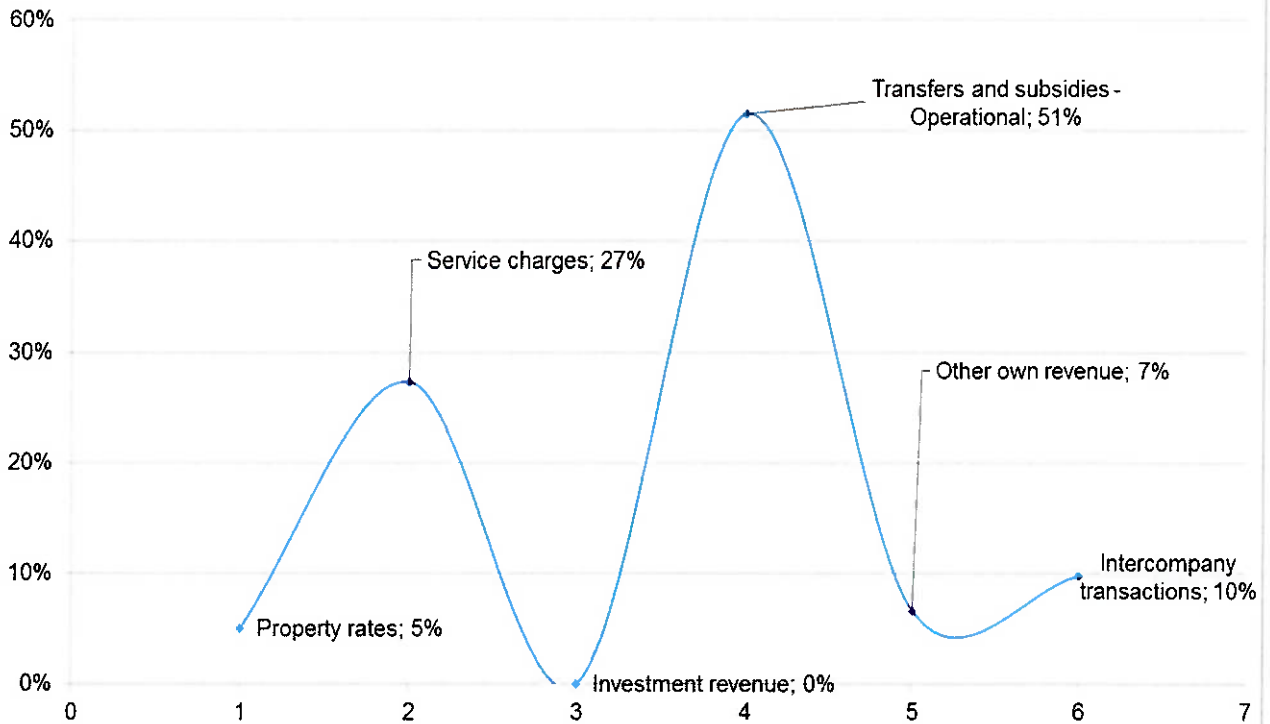
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8.3 Chart 1: Revenue by Source: YTD Actual as a percentage of Total Revenue

The table below indicates transfers and subsidies contributed 51% and the second revenue contributor was from services charges, which was at 27% of the total revenue to date.

Year to date performance by the end of October 2025		
Description R'000	Amount	%
Property rates	35,443	5%
Service charges	194,218	27%
Investment revenue	—	0%
Transfers and subsidies - Operational	366,636	51%
Other own revenue	46,860	7%
Intercompany transactions	69,148	10%
Total Revenue	712,305,387	100%

YTD REVENUE PERFORMANCE - OCTOBER 2025





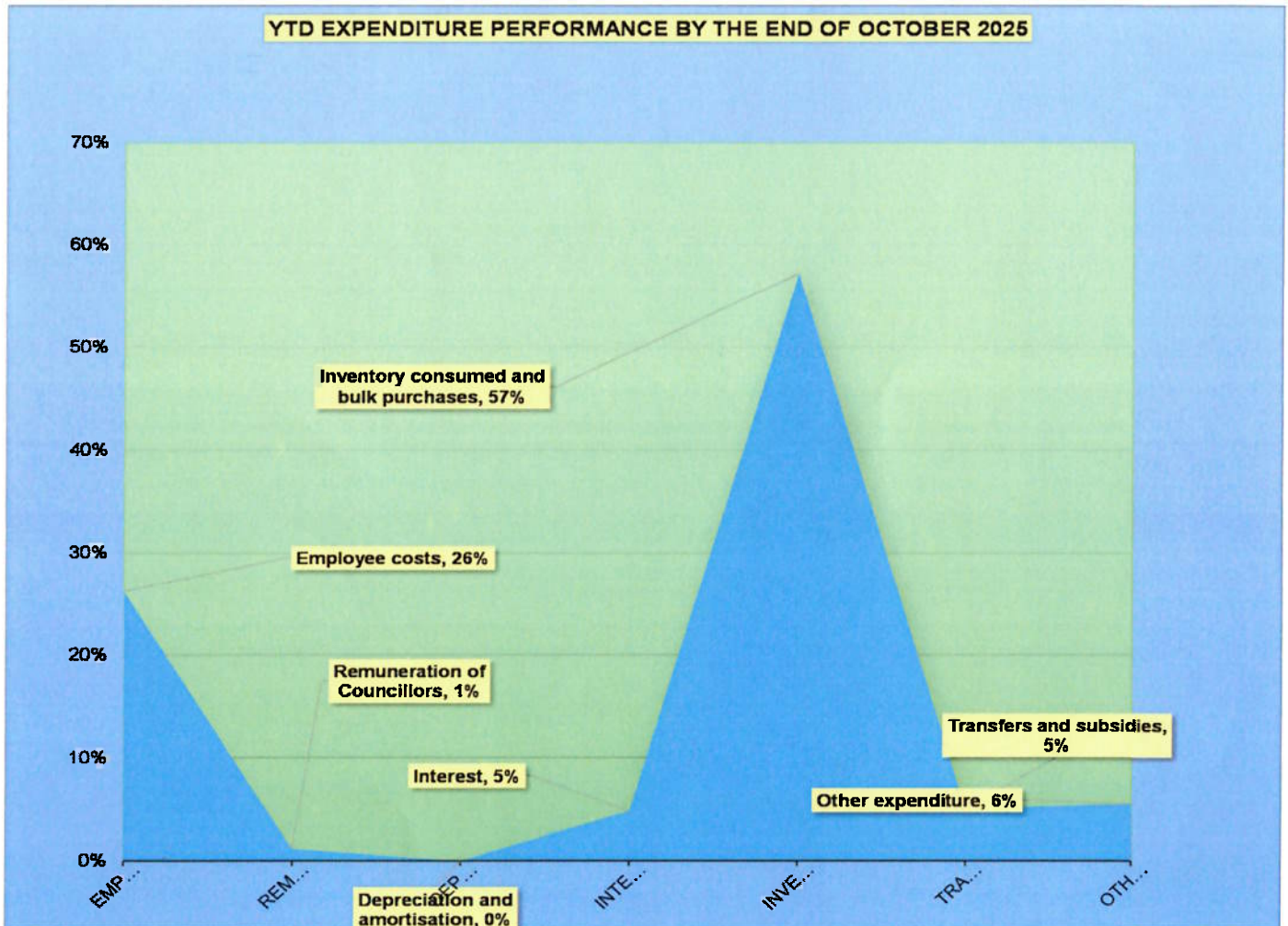
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8.4 Chart 2: Expenditure by Type: YTD Actual as a percentage of Total Expenditure

The chart shows that inventory consumed and bulk purchases date contributed **57%** and employee costs was **26%** of the total expenditure to date.

Year to date performance by the end of October 2025		
Description R'000	Amount	%
Employee costs	241,244	26%
Remuneration of Councillors	10,710	1%
Depreciation and amortisation	-	0%
Interest	44,472	5%
Inventory consumed and bulk purchases	526,913	57%
Transfers and subsidies	46,912	5%
Other expenditure	50,861	6%
Total Expenditure	921,112,980	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) - M04 October										
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	36 016	124 964	246 354	(121 390)	-49%	739 063
Service charges - Water		81 910	95 159	95 159	7 120	32 505	31 720	786	2%	95 159
Service charges - Waste Water Management		48 889	51 422	51 422	4 582	18 471	17 141	1 330	8%	51 422
Service charges - Waste management		48 662	51 184	51 184	4 556	18 278	17 061	1 217	7%	51 184
Sale of Goods and Rendering of Services		2 688	6 743	6 743	185	983	2 248	(1 264)	-56%	6 743
Interest earned from Receivables		107 556	125 181	125 181	9 159	26 536	41 727	(15 191)	-36%	125 181
Interest from Current and Non Current Assets		20 949	12 764	12 764	2 846	7 346	4 255	3 092	73%	12 764
Rent on Land		-	1 000	1 000	-	-	333	(333)	-100%	1 000
Rental from Fixed Assets		1 857	3 992	3 992	92	442	1 331	(888)	-67%	3 992
Operational Revenue		1 087	11 772	11 772	422	754	3 924	(3 170)	-81%	11 772
Non-Exchange Revenue										
Property rates		107 972	110 363	110 363	9 218	35 443	36 788	(1 344)	-4%	110 363
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		207	2 396	2 396	70	511	799	(288)	-36%	2 396
Licence and permits		-	1 663	1 663	-	-	554	(554)	-100%	1 663
Transfers and subsidies - Operational		852 793	882 846	882 846	255	366 636	294 282	72 354	25%	882 846
Interest		426 385	41 693	41 693	3 467	10 287	13 898	(3 610)	-26%	41 693
Other Gains		8	7	7	-	-	2	(2)	-100%	7
Total Revenue (excluding capital transfers and contributions)		1 988 634	2 137 247	2 137 247	77 987	643 158	712 416	(69 258)	-10%	2 137 247
Intercompany/Parent subsidiary transactions		202 535	270 618	270 618	17 980	69 148	90 206	(21 058)	-23%	270 618
Total consolidated Revenue		2 191 169	2 407 865	2 407 865	95 967	712 305	802 622	(90 316)	-11%	2 407 865

9.1.1.1. Electricity revenue to date amounted to R124.9 million which was 49% below the target of R246.3 million. Eskom started billing all conventional meters in October 2024, The municipality now receives reports from Eskom on the 15th of every month and to date the municipality has received report until end of September 2025.

Remedial action/s – On continuous weekly engagements Eskom has committed to submit reports on time going forward

9.1.1.2. Water revenue to date amounted to R32.5 million which was 2% above the target of R31.7 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 R18.4 million which was 8% above the target of R17.1 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 R18.2 million which was 7% above the year to date target of R17 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 R983 thousand which was 56% less than the target of R2.2 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 R26.5 million was R15.1 million (36%) less than the year to date target of R41.7 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 – which is the interest earned from investments amounted to R7.3 million which was 73% more than year to date target of R4.2 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 R442 thousand which was 67% less than the target of R1.3 million. This revenue depends on community needs.

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

9.1.1.9. Operational revenue – to date was R754 thousand which was 81% less than the target of R3.9 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 R35.4 million which was 4% below the target of R36.7 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 R511 thousand which was 36% less than the target of R799 thousand.

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 R366.6 million. The movement in October is for the revenue recognised for the FMG.

Remedial action/s – not required.

9.1.1.14. Interest (property rates) – to date amounted to R10.2 million which was R3.6 million less than the target.

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.

9.1.1.15. Intercompany transactions – which relates to the MAP Water revenue amounted to R69.1 million to date. The performance is R21 million less than the target of R90.2 million.

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



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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) - M04 October										
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										
Total Revenue (excluding capital transfers and contributions)		1,988,634	2,137,247	2,137,247	77,987	643,158	712,416	(69,258)	-10%	2,137,247
Expenditure By Type										
Employee related costs		665,365	722,554	722,554	61,125	241,244	240,851	393	0%	722,554
Remuneration of councillors		37,151	36,529	36,529	2,670	10,710	12,176	(1,466)	-12%	36,529
Bulk purchases - electricity		1,068,512	1,114,944	1,114,944	199,583	520,255	371,648	148,607	40%	1,114,944
Inventory consumed		27,262	69,277	69,277	139	6,658	23,092	(16,434)	-71%	69,277
Debt impairment		423,323	13,280	13,280	-	-	4,427	(4,427)	-100%	13,280
Depreciation and amortisation		7,940	75,930	75,930	-	-	25,310	(25,310)	-100%	75,930
Interest		426,974	51,662	51,662	21,420	44,472	17,221	27,252	158%	51,662
Contracted services		136,514	203,440	203,440	2,472	28,796	67,813	(39,018)	-58%	203,440
Transfers and subsidies		177,250	198,043	198,043	15,576	46,912	66,014	(19,102)	-29%	198,043
Irrecoverable debts written off		1,180	23,120	23,120	262	892	7,707	(6,815)	-88%	23,120
Operational costs		69,899	129,590	129,590	12,013	21,174	43,197	(22,023)	-51%	129,590
Losses on Disposal of Assets		(6,676)	-	-	-	-	-	-	-	-
Other Losses		2	-	-	-	-	-	-	-	-
Total Expenditure		3,034,698	2,638,370	2,638,370	315,281	921,113	879,457	41,656	5%	2,638,370

9.2.1.1. Employee related costs outcome for the month of October amounted R61.1 million. The overtime for the month amounted to R3.4 million and the year to date was R14.5 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 R10.7 million which was 12% below the target of R12.1 million.

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

9.2.1.3. Bulk purchases – electricity year to date amounted to R520.2 million which was R148.6 million or 40% above the target of R371.6 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 R6.6 million which was 71% less than the target of R23 million



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

Local Municipality • Mthatha • 143 Avenue • Ficksburg • Mthatha

Remedial action/s –

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

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

Remedial action/s –

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

9.2.1.6. Interest year to date amounted to R44 million by the end of October 2025. The municipality is 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 R2.4 million and year to date amounted to R28.7 million which was 58% less than the target of R67.8 million. The low expenditure is due to the MAP Water transactions paid at by the parent municipality 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 – movement to date was at 29% below target. MAP Water invoices for September have not been captured. The EPWP transactions for October were not interfaced, due to error with incorrect vote.

Remedial action/s – Record the transactions in the next reporting month with a manual journal.



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

Local Municipality • Mm. Zepokwa leenke • Plooske Munisipaliteit

9.2.1.9. Irrecoverable debts written off year to date amounted to R892 thousand.

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

9.2.1.10. Operational costs year to date was at R21.1 million which was 51% below the target of R43.1 million. This category includes amongst others; protective clothing, water and sewerage levies to the entity, advertisements, audit fees).

Remedial action/s

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



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

Local Municipality • Mmabopona • Quthuleni • Paotseke • Mmabopona

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

Description	Budget 2025/26	Oct-25	YTD Actual
Vote 03 - Corporate Services	254	0	3
R & M - Computer Equipment	200	—	—
Inventory: R & M - Computer Equipment	54	0	3
Vote 05 - Municipal Infrastructure	20 500	14	722
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	14	722
Vote 06 - Community Services	400	—	—
Repair fence - Bluegumbosch cemetery	400	—	—
Vote 07 - Public Safety & Transport	5 912	22	1 984
Contr: Maintenance Of Equipment	612	—	—
R & M - Motors & Pumps	200	—	—
R & M - Vehicles	5 000	4	1 965
Inventory: R & M - Vehicles	100	18	18
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	1 507	2 137
R & M - Network Reticulation	6 360	1 507	1 652
R & M - Substations	5 000	—	—
R & M - Transformers	3 000	—	—
R & M - Street Lights	1 000	—	—
R & M - Traffic Lights	1 000	—	—
Inventory: R & M - Network Reticulation	5 000	—	—
Inventory: R & M - Substations	1 000	—	483
Inventory: R & M - Transformers	2 000	—	—
Inventory: R & M - Street Lights	2 000	—	3
Inventory: R & M Traffic Lights	2 000	—	—
Vote 14 - Maluti Water	23 817	—	22
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 & Tsiamé 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	—	22
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	1 543	5 052



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

Local Municipality • Mma-epala wa sethebe • Phasike Municipality

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

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

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		1								
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		25,956	54,515	54,515	1,521	2,881	18,172	15,291	84.1%	54,515
Roads Infrastructure		4,033	10,000	10,000	14	722	3,333	2,611	78.3%	10,000
<i>Roads</i>		4,033	10,000	10,000	14	722	3,333	2,611	78.3%	10,000
Storm water Infrastructure		-	1,000	1,000	-	-	333	333	100.0%	1,000
<i>Drainage Collection</i>		-	1,000	1,000	-	-	333	333	100.0%	1,000
Electrical Infrastructure		20,992	28,360	28,360	1,507	2,137	9,453	7,316	77.4%	28,360
<i>MV Substations</i>		3,028	5,000	5,000	-	-	1,667	1,667	100.0%	5,000
<i>MV Networks</i>		9,264	12,000	12,000	-	485	4,000	3,515	87.9%	12,000
<i>LV Networks</i>		8,699	11,360	11,360	1,507	1,652	3,787	2,135	56.4%	11,360
Water Supply Infrastructure		-	1,632	1,632	-	-	544	544	100.0%	1,632
<i>Reservoirs</i>		-	376	376	-	-	125	125	100.0%	376
<i>Pump Stations</i>		-	470	470	-	-	157	157	100.0%	470
<i>Water Treatment Works</i>		-	786	786	-	-	262	262	100.0%	786
Sanitation Infrastructure		222	4,023	4,023	-	21	1,341	1,320	98.4%	4,023
<i>Pump Station</i>		-	1,500	1,500	-	-	500	500	100.0%	1,500
<i>Reticulation</i>		222	1,982	1,982	-	21	661	640	96.8%	1,982
<i>Waste Water Treatment Works</i>		-	540	540	-	-	180	180	100.0%	540
Solid Waste Infrastructure		710	9,500	9,500	-	-	3,167	3,167	100.0%	9,500
<i>Landfill Sites</i>		710	6,500	6,500	-	-	2,167	2,167	100.0%	6,500
<i>Waste Transfer Stations</i>		-	3,000	3,000	-	-	1,000	1,000	100.0%	3,000
Community Assets		-	400	400	-	-	133	133	100.0%	400
Community Facilities		-	400	400	-	-	133	133	100.0%	400
<i>Cemeteries/Crematoria</i>		-	400	400	-	-	133	133	100.0%	400
Other assets		1,329	29,500	29,500	-	184	9,833	9,650	98.1%	29,500
Operational Buildings		1,329	29,500	29,500	-	184	9,833	9,650	98.1%	29,500
<i>Municipal Offices</i>		1,329	29,500	29,500	-	184	9,833	9,650	98.1%	29,500
Computer Equipment		20	1,022	1,022	-	3	341	337	99.0%	1,022
Computer Equipment		20	1,022	1,022	-	3	341	337	99.0%	1,022
Furniture and Office Equipment		-	363	363	-	-	121	121	100.0%	363
Furniture and Office Equipment		-	363	363	-	-	121	121	100.0%	363
Machinery and Equipment		6,495	26,293	26,293	22	1,985	8,764	6,780	77.4%	26,293
Machinery and Equipment		6,495	26,293	26,293	22	1,985	8,764	6,780	77.4%	26,293
Total Repairs and Maintenance Expenditure	1	33,799	112,093	112,093	1,543	5,052	37,364	32,312	86.5%	112,093



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

Local Municipality • Amis, eboni ng inkonzo • Iinkqubo zokuphelele

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

The total outstanding balance for Eskom amounted to R9.874 billion by the end of October 2025.

ESKOM BULK INVOICE CHARGES AND PAYMENTS DURING THE FINANCIAL YEAR 2025/26							
R'000							
Months	Opening balance	Payments	Payment Adjustments	Total charges for billing period	Adjustments	VAT	Closing balance
Jul-25	9,372,594	(54,310)	420	151,901	8,651	20,626	9,499,883
Aug-25	9,499,883	(32,748)	10,989	169,780	8,432	22,213	9,678,548
Sep-25	9,678,548	(37,481)	9	104,809	8,437	13,774	9,768,095
Oct-25	9,768,095	(36,367)	3,571	97,701	27,973	13,204	9,874,178
TOTAL		(160,906)	14,989	524,192	53,493	69,817	

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

The total outstanding balance was R507.8 million.

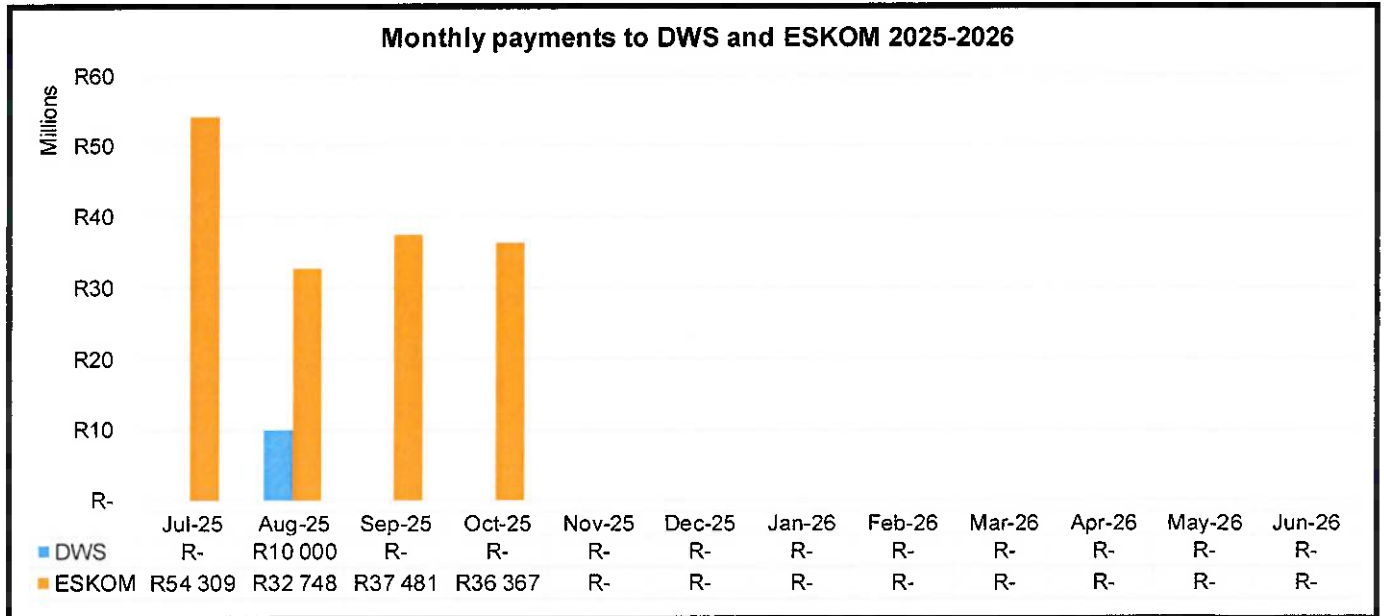
DWS BULK INVOICE CHARGES AND PAYMENTS R'000						
Months	Opening balance	Payments	Payment Adjustments	Interests	Total charges	Closing balance
May-25	524 610	(10 000)	–	–	431	515 042
Jun-25	515 042	–	–	–	299	515 341
Jul-25	515 341	–	–	–	195	515 535
Aug-25	515 535	(10 000)	–	–	381	505 916
Sep-25	505 916	–	–	1 456	470	507 842
Oct-25	507 842	–	–	–	–	507 842
TOTAL		(20 000)	–	1 456	1 775	



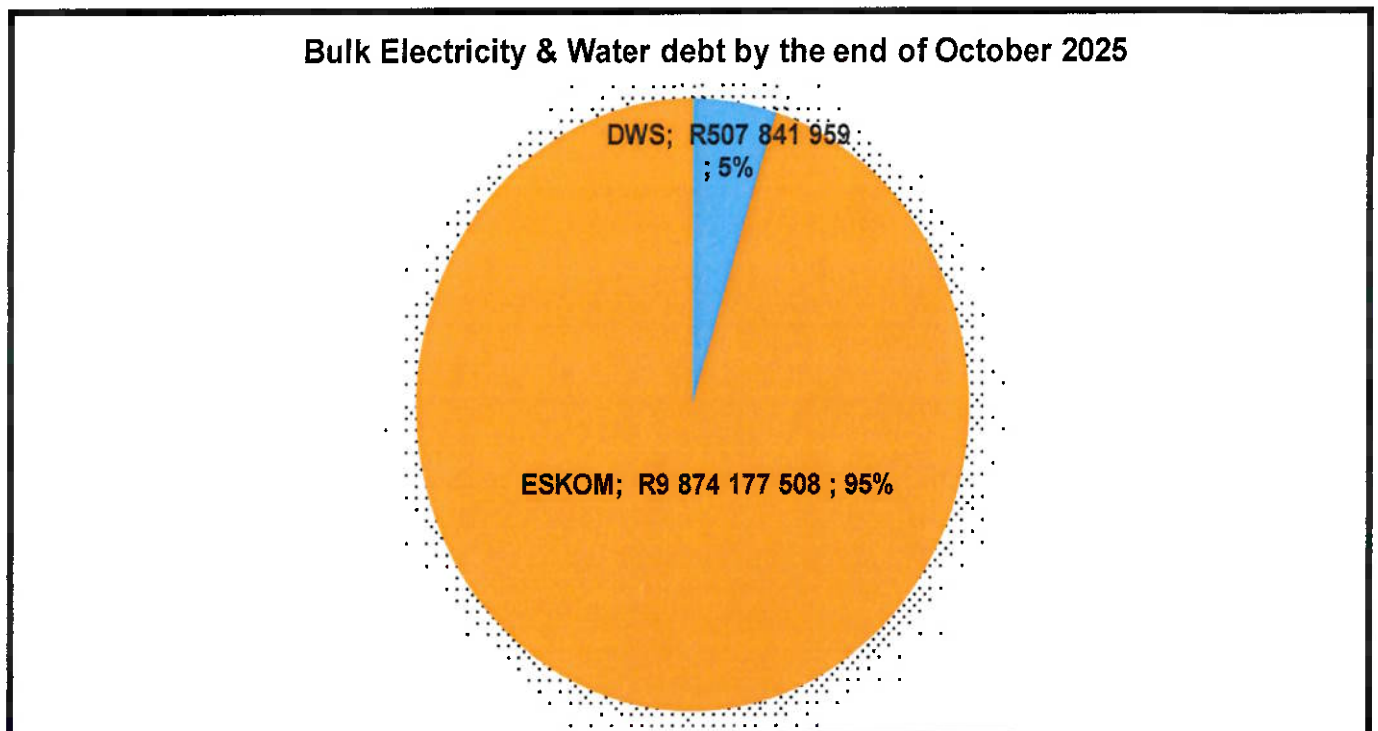
MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 OCTOBER 2025

Local Municipality • Mmasepala wa sechene • Plaasike Munisipaliteit

9.2.6 Chart 2.1: Monthly payments to DWS & ESKOM



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





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

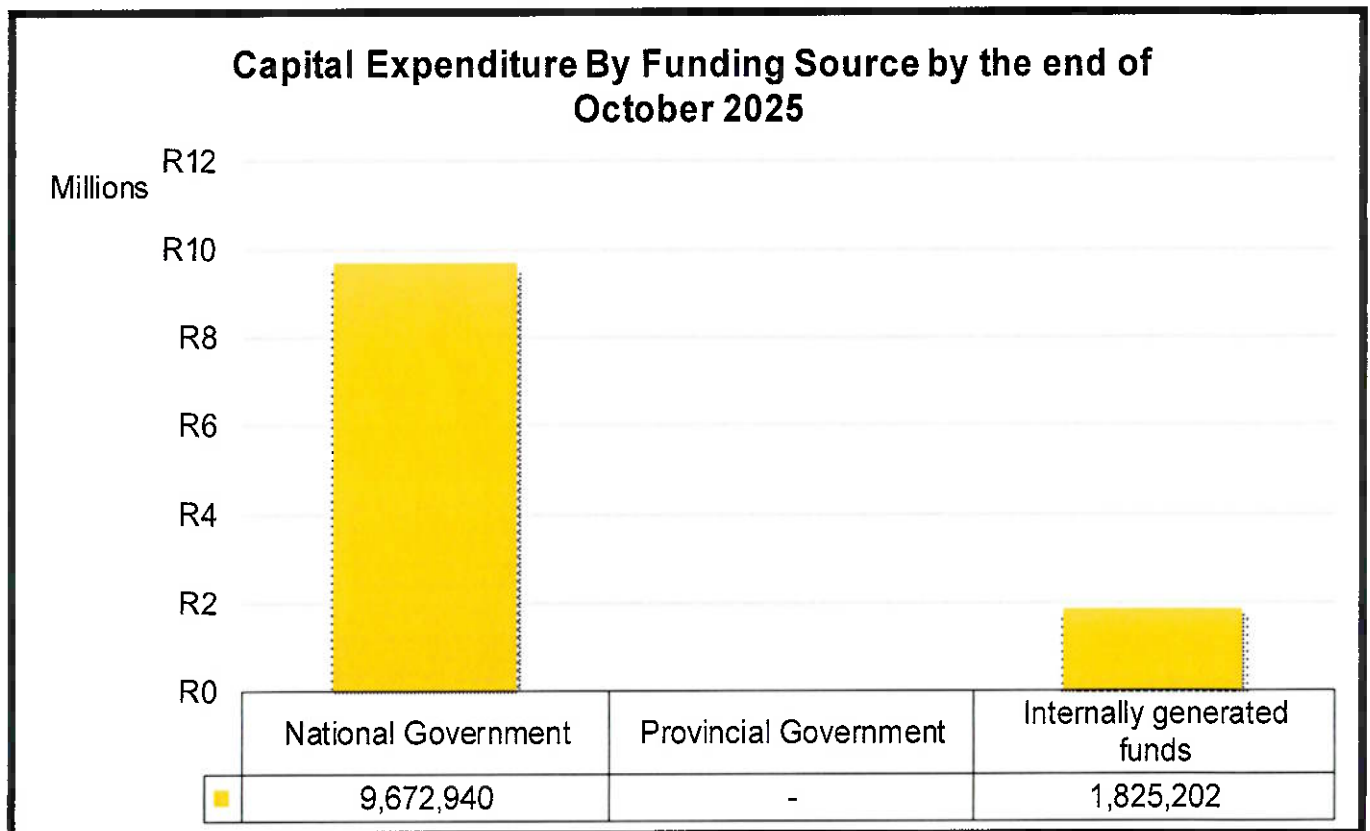
Local Municipality • Mmasepala wa sechaba • Plaatslike Munisipaliteit

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	October actual	YearTD actual
National Government	286 417	9 673	34 069
Provincial Government	–	–	–
Internally generated funds	30 264	1 825	2 478
Total	316 681	11 498	36 547

9.3.2 Chart 3: Total Capital expenditure



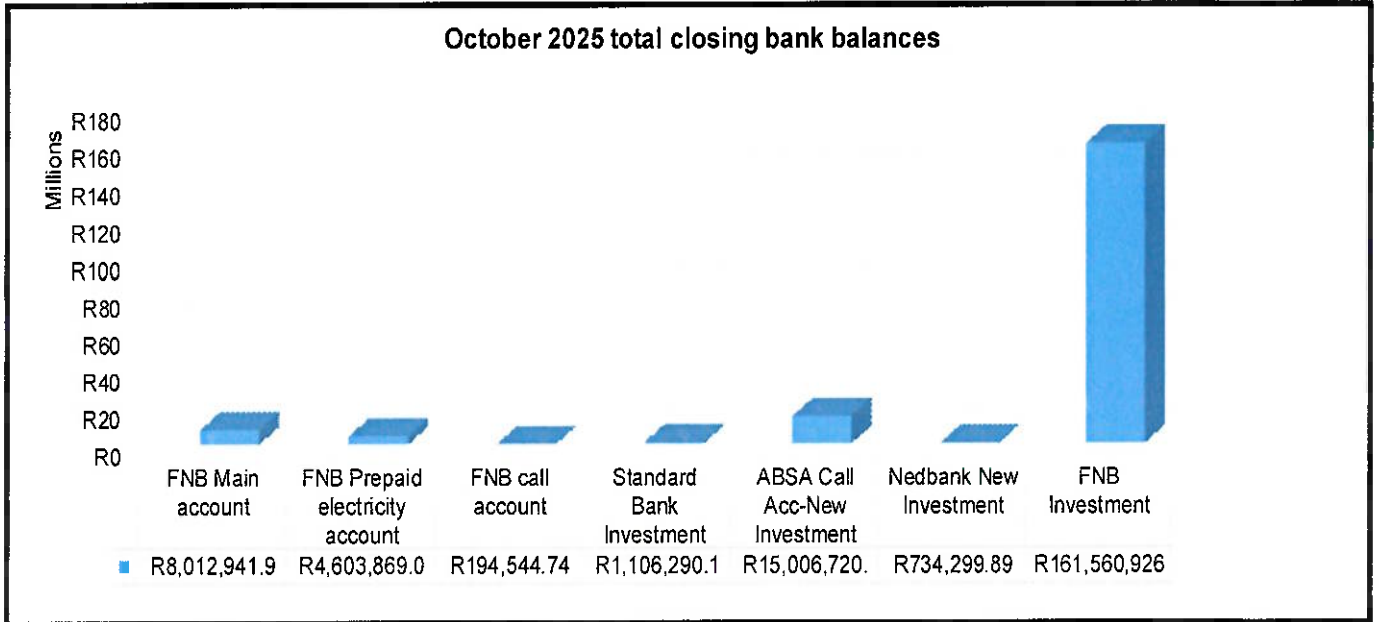


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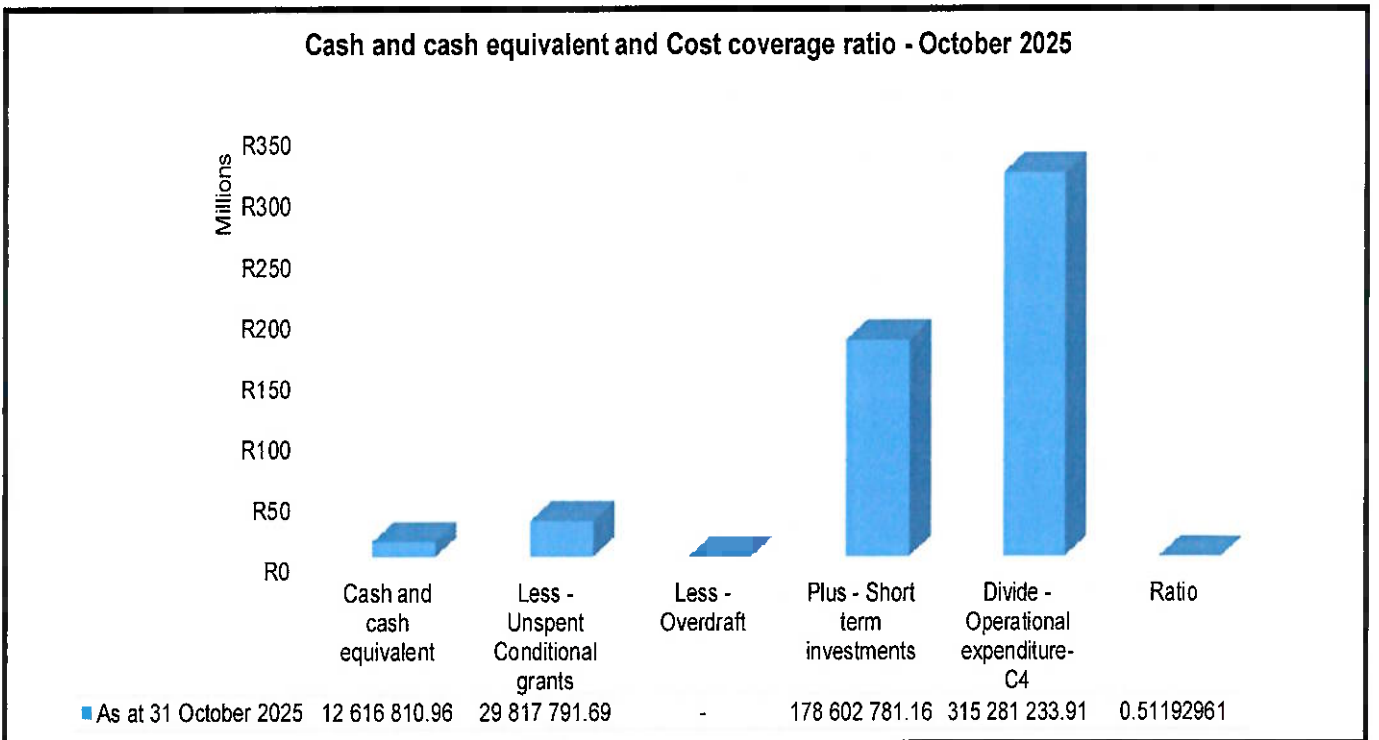
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9.4 Cash Flows

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 31 OCTOBER 2025

Local Municipality • Mmasepale wa Maseru • Plaaslike Munisipaliteit

9.5 Budget Funding Plan progress

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

9.5.1 Positive Cash flow

The municipality's bank balance is positive with the total closing balance of R191.2 million (main account and investments accounts)

9.5.2 Cash Coverage

The cash coverage ratio by the end of October was 0.5 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 101% 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 the revenue collected for electricity is paid over to Eskom.

9.5.4 Trade Payables

The creditors balance amounted to R10.7 billion, including the Eskom debt of R9.8 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 R507.8 million). See table 11.

9.5.5 Non-core expenditure

The year to date budget/target was R34.7 million and the year to date outcome was R40 million resulting into a year to date savings of R5.3 million.

Reduction in non-core expenditure 2025/26				
Description R'000	Original Budget	YearTD Budget	YearTD Outcome	YearTD Savings
Use of consultants	37 591	12 530	7 785	4 746
Travelling expenses	5 205	1 735	368	1 367
Reduction in Employee costs	55 536	18 512	31 305	(12 793)
Sponsorships, events and catering	1 155	385	70	315
Communications (adverts, telephone)	4 670	1 557	501	1 056
Total	104 157	34 719	40 029	(5 310)



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

Local Municipality • Mm ozepele wa leTenge • Phokiso Municipality

10 CONSOLIDATED IN-YEAR BUDGET STATEMENT TABLES

FS194 Maluti-a-Phofung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M04 October										
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										
<i>Governance and administration</i>		1,022,164	1,034,661	1,034,661	16,032	419,852	344,887	74,965	22%	1,034,661
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		1,022,164	1,034,661	1,034,661	16,032	419,852	344,887	74,965	22%	1,034,661
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		27,422	34,324	34,324	363	2,754	11,441	(8,688)	-76%	34,324
Community and social services		13,292	5,658	5,658	(905)	736	1,886	(1,150)	-61%	5,658
Sport and recreation		13,086	16,362	16,362	1,113	1,296	5,454	(4,158)	-76%	16,362
Public safety		383	462	462	44	295	154	141	92%	462
Housing		662	11,842	11,842	111	426	3,947	(3,522)	-89%	11,842
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		31,615	64,443	64,443	124	1,646	21,481	(19,835)	-92%	64,443
Planning and development		978	8,256	8,256	124	622	2,752	(2,130)	-77%	8,256
Road transport		30,637	56,187	56,187	-	1,023	18,729	(17,705)	-95%	56,187
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		1,153,460	1,295,069	1,295,069	69,819	243,410	431,690	(188,279)	-44%	1,295,069
Energy sources		695,361	823,845	823,845	37,679	134,449	274,615	(140,167)	-51%	823,845
Water management		215,958	238,348	238,348	19,597	61,852	79,449	(17,598)	-22%	238,348
Waste water management		157,031	157,216	157,216	6,193	23,933	52,405	(28,472)	-54%	157,216
Waste management		85,110	75,660	75,660	6,350	23,177	25,220	(2,043)	-8%	75,660
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	2,234,660	2,428,497	2,428,497	86,338	667,662	809,499	(141,837)	-18%	2,428,497
Expenditure - Functional										
<i>Governance and administration</i>		580,451	713,906	713,906	51,645	187,734	237,969	(50,235)	-21%	713,906
Executive and council		88,596	101,573	101,573	6,510	26,070	33,858	(7,788)	-23%	101,573
Finance and administration		483,791	603,222	603,222	44,547	159,320	201,074	(41,754)	-21%	603,222
Internal audit		8,064	9,111	9,111	588	2,343	3,037	(693)	-23%	9,111
<i>Community and public safety</i>		585,178	181,120	181,120	11,864	54,113	60,374	(6,260)	-10%	181,120
Community and social services		20,667	24,023	24,023	1,515	6,103	8,008	(1,905)	-24%	24,023
Sport and recreation		469,350	54,437	54,437	3,669	15,989	18,146	(2,157)	-12%	54,437
Public safety		90,742	91,491	91,491	6,273	30,560	30,497	63	0%	91,491
Housing		4,418	11,169	11,169	407	1,462	3,723	(2,261)	-61%	11,169
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		44,797	89,706	89,706	3,936	14,482	29,902	(15,420)	-52%	89,706
Planning and development		23,665	39,196	39,196	3,077	9,745	13,065	(3,321)	-25%	39,196
Road transport		21,132	50,510	50,510	859	4,737	16,837	(12,100)	-72%	50,510
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		1,821,263	1,649,374	1,649,374	247,508	663,509	549,791	113,717	21%	1,649,374
Energy sources		1,569,405	1,259,188	1,259,188	228,583	588,804	419,729	169,074	40%	1,259,188
Water management		80,850	146,057	146,057	6,654	25,417	48,686	(23,269)	-48%	146,057
Waste water management		58,100	93,557	93,557	4,751	18,388	31,186	(12,797)	-41%	93,557
Waste management		112,908	150,572	150,572	7,521	30,900	50,191	(19,291)	-38%	150,572
<i>Other</i>		3,009	4,263	4,263	329	1,276	1,421	(145)	-10%	4,263
Total Expenditure - Functional	3	3,034,698	2,638,370	2,638,370	315,281	921,113	879,457	41,656	5%	2,638,370
Surplus/ (Deficit) for the year		(800,037)	(209,873)	(209,873)	(228,944)	(253,451)	(69,958)	(183,494)	2.622922	(209,873)



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

Local Municipality • Amasepaka wa Lelenge • Phofung Municipality

FS194 Maluti-a-Phofung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) -										
Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 01 - Legislative Authority	1	-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		282	1,560	1,560	302	302	520	(218)	-41.9%	1,560
Vote 04 - Financial Services		1,224,416	1,303,719	1,303,719	33,710	488,697	434,573	54,124	12.5%	1,303,719
Vote 05 - Municipal Infrastructure		488,735	527,411	527,411	32,140	109,985	175,804	(65,818)	-37.4%	527,411
Vote 06 - Community Services		12,632	4,792	4,792	(960)	507	1,597	(1,090)	-68.2%	4,792
Vote 07 - Public Safety & Transport		383	462	462	44	295	154	141	91.9%	462
Vote 08 - Sports, Arts, Parks, Culture		13,086	16,362	16,362	1,113	1,296	5,454	(4,158)	-76.2%	16,362
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		16	5,863	5,863	39	271	1,954	(1,683)	-86.1%	5,863
Vote 10 - Hunan Settlements		1,321	12,708	12,708	166	655	4,236	(3,581)	-84.5%	12,708
Vote 11 - kdp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		962	2,394	2,394	85	351	798	(447)	-56.0%	2,394
Vote 13 - Electricity Department		695,361	823,845	823,845	37,679	134,449	274,615	(140,167)	-51.0%	823,845
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	2,437,195	2,699,115	2,699,115	104,317	736,809	899,705	(162,896)	-18.1%	2,699,115
Expenditure by Vote										
Vote 01 - Legislative Authority	1	65,145	67,317	67,317	4,336	17,129	22,439	(5,310)	-23.7%	67,317
Vote 02 - Office Of The Municipal Manager		22,148	24,646	24,646	2,119	7,953	8,215	(262)	-3.2%	24,646
Vote 03 - Corporate Services		80,146	129,100	129,100	6,584	31,758	43,034	(11,276)	-26.2%	129,100
Vote 04 - Financial Services		299,741	354,893	354,893	33,612	94,471	118,298	(23,826)	-20.1%	354,893
Vote 05 - Municipal Infrastructure		163,542	276,817	276,817	11,061	41,440	92,272	(50,832)	-55.1%	276,817
Vote 06 - Community Services		20,843	23,603	23,603	1,531	6,166	7,868	(1,701)	-21.6%	23,603
Vote 07 - Public Safety & Transport		186,641	184,056	184,056	10,049	62,015	61,352	663	1.1%	184,056
Vote 08 - Sports, Arts, Parks, Culture		469,350	54,437	54,437	3,669	15,989	18,146	(2,157)	-11.9%	54,437
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		11,692	16,591	16,591	1,994	5,490	5,530	(41)	-0.7%	16,591
Vote 10 - Hunan Settlements		12,061	44,933	44,933	659	2,405	14,978	(12,573)	-83.9%	44,933
Vote 11 - idp, Pms Department		3,713	4,078	4,078	321	1,321	1,359	(38)	-2.8%	4,078
Vote 12 - Spatial Development, Planning & Traditional Affairs		11,269	22,791	22,791	1,090	4,209	7,597	(3,388)	-44.6%	22,791
Vote 13 - Electricity Department		1,568,703	1,257,084	1,257,084	227,710	587,762	419,028	168,734	40.3%	1,257,084
Vote 14 - Maluti Water		119,704	178,023	178,023	10,546	43,004	59,341	(16,337)	-27.5%	178,023
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	3,034,698	2,638,370	2,638,370	315,281	921,113	879,457	41,656	4.7%	2,638,370
Surplus/ (Deficit) for the year	2	(597,503)	60,745	60,745	(210,964)	(184,304)	20,248	(204,552)	-1010.2%	60,745



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

Local Municipality • Mmalesopota wa Behelehe • Phalalike Municipality

FS194 Maluti-a-Phofung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

Description	Ref	2024/25	Budget Year 2025/26							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		287,671	739,063	739,063	36,016	124,964	246,354	(121,390)	-49%	739,063
Service charges - Water		81,910	95,159	95,159	7,120	32,505	31,720	786	2%	95,159
Service charges - Waste Water Management		48,889	51,422	51,422	4,582	18,471	17,141	1,330	8%	51,422
Service charges - Waste management		48,662	51,184	51,184	4,556	18,278	17,061	1,217	7%	51,184
Sale of Goods and Rendering of Services		2,688	6,743	6,743	185	983	2,248	(1,264)	-56%	6,743
Interest earned from Receivables		107,556	125,181	125,181	9,159	26,536	41,727	(15,191)	-36%	125,181
Interest from Current and Non Current Assets		20,949	12,764	12,764	2,846	7,346	4,255	3,092	73%	12,764
Rent on Land		-	1,000	1,000	-	-	333	(333)	-100%	1,000
Rental from Fixed Assets		1,857	3,992	3,992	92	442	1,331	(888)	-67%	3,992
Operational Revenue		1,087	11,772	11,772	422	754	3,924	(3,170)	-81%	11,772
Non-Exchange Revenue										
Property rates		107,972	110,363	110,363	9,218	35,443	36,788	(1,344)	-4%	110,363
Fines, penalties and forfeits		207	2,396	2,396	70	511	799	(288)	-36%	2,396
Licence and permits		-	1,663	1,663	-	-	554	(554)	-100%	1,663
Transfers and subsidies - Operational		852,793	882,846	882,846	255	366,636	294,282	72,354	25%	882,846
Interest		426,385	41,693	41,693	3,467	10,287	13,898	(3,610)	-26%	41,693
Other Gains		8	7	7	-	-	2	(2)	-100%	7
Total Revenue (excluding capital transfers and contributions)		1,988,634	2,137,247	2,137,247	77,987	643,158	712,416	(69,258)	-10%	2,137,247
Expenditure By Type										
Employee related costs		665,365	722,554	722,554	61,125	241,244	240,851	393	0%	722,554
Remuneration of councillors		37,151	36,529	36,529	2,670	10,710	12,176	(1,466)	-12%	36,529
Bulk purchases - electricity		1,068,512	1,114,944	1,114,944	199,583	520,255	371,648	148,607	40%	1,114,944
Inventory consumed		27,262	69,277	69,277	139	6,658	23,092	(16,434)	-71%	69,277
Debt impairment		423,323	13,280	13,280	-	-	4,427	(4,427)	-100%	13,280
Depreciation and amortisation		7,940	75,930	75,930	-	-	25,310	(25,310)	-100%	75,930
Interest		426,974	51,662	51,662	21,420	44,472	17,221	27,252	158%	51,662
Contracted services		136,514	203,440	203,440	2,472	28,796	67,813	(39,018)	-58%	203,440
Transfers and subsidies		177,250	198,043	198,043	15,576	46,912	66,014	(19,102)	-29%	198,043
Irrecoverable debts written off		1,180	23,120	23,120	282	892	7,707	(6,815)	-88%	23,120
Operational costs		69,899	129,590	129,590	12,013	21,174	43,197	(22,023)	-51%	129,590
Losses on Disposal of Assets		(6,676)	-	-	-	-	-	-	-	-
Other Losses		2	-	-	-	-	-	-	-	-
Total Expenditure		3,034,698	2,638,370	2,638,370	315,281	921,113	879,457	41,656	5%	2,638,370
Surplus/(Deficit)		(1,046,063)	(501,123)	(501,123)	(237,294)	(277,955)	(167,041)	(110,914)	0	(501,123)
Transfers and subsidies - capital (monetary allocations)		246,026	291,250	291,250	8,351	24,504	97,083	(72,579)	(0)	291,250
Surplus/(Deficit) after capital transfers & contributions		(800,037)	(209,873)	(209,873)	(228,944)	(253,451)	(69,958)	(183,494)	0	(209,873)
Surplus/(Deficit) after income tax		(800,037)	(209,873)	(209,873)	(228,944)	(253,451)	(69,958)	(183,494)	0	(209,873)
Surplus/(Deficit) attributable to municipality		(800,037)	(209,873)	(209,873)	(228,944)	(253,451)	(69,958)	(183,494)	0	(209,873)
Intercompany/Parent subsidiary transactions		202,535	270,618	270,618	17,980	69,148	90,206	(21,058)	(0)	270,618
Surplus/ (Deficit) for the year		(597,503)	60,745	60,745	(210,964)	(184,304)	20,248	(204,552)	(0)	60,745



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

Local Municipality • Mmasekela wa sechaba • Phokiso Municipality

FS194 Matlisa-Phofung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M04 October)										
Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Single Year expenditure appropriation	2									
Vote 01 - Legislative Authority		-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Municipal Manager		-	500	500	-	-	167	(167)	-100%	500
Vote 03 - Corporate Services		5,012	2,500	2,500	-	221	833	(612)	-73%	2,500
Vote 04 - Financial Services		193	1,000	1,000	9	190	333	(144)	-43%	1,000
Vote 05 - Municipal Infrastructure		98,981	234,850	234,850	6,744	22,190	78,283	(56,093)	-72%	234,850
Vote 06 - Community Services		(346,922)	4,061	4,061	469	1,214	1,354	(139)	-10%	4,061
Vote 07 - Public Safety & Transport		11,428	11,000	11,000	-	-	3,667	(3,667)	-100%	11,000
Vote 08 - Sports, Arts, Parks, Culture		10,323	13,212	13,212	2,460	3,948	4,404	(456)	-10%	13,212
Vote 10 - Human Settlements		-	100	100	-	-	33	(33)	-100%	100
Vote 12 - Spatial Development, Planning & Traditional Affairs		-	4,500	4,500	-	-	1,500	(1,500)	-100%	4,500
Vote 13 - Electricity Department		983	44,958	44,958	1,817	8,783	14,986	(6,203)	-41%	44,958
Total Capital single-year expenditure	4	(220,002)	316,681	316,681	11,498	36,547	105,560	(69,014)	-65%	316,681
Total Capital Expenditure		(220,002)	316,681	316,681	11,498	36,547	105,560	(69,014)	-65%	316,681
Capital Expenditure - Functional Classification										
Governance and administration		5,204	5,000	5,000	9	411	1,667	(1,256)	-75%	5,000
Executive and council		-	500	500	-	-	167	(167)	-100%	500
Finance and administration		5,204	4,500	4,500	9	411	1,500	(1,089)	-73%	4,500
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		(325,171)	27,373	27,373	2,929	5,162	9,124	(3,962)	-43%	27,373
Community and social services		(346,922)	4,061	4,061	469	1,214	1,354	(139)	-10%	4,061
Sport and recreation		10,323	13,212	13,212	2,460	3,948	4,404	(456)	-10%	13,212
Public safety		11,428	10,000	10,000	-	-	3,333	(3,333)	-100%	10,000
Housing		-	100	100	-	-	33	(33)	-100%	100
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		20,466	60,418	60,418	2,758	5,171	20,139	(14,968)	-74%	60,418
Planning and development		-	4,500	4,500	-	-	1,500	(1,500)	-100%	4,500
Road transport		20,466	55,918	55,918	2,758	5,171	18,639	(13,468)	-72%	55,918
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		79,497	223,890	223,890	5,802	25,802	74,630	(48,828)	-65%	223,890
Energy sources		983	44,958	44,958	1,817	8,783	14,986	(6,203)	-41%	44,958
Water management		18,395	93,518	93,518	3,076	14,480	31,173	(16,693)	-54%	93,518
Waste water management		46,757	84,915	84,915	910	2,538	28,305	(25,766)	-91%	84,915
Waste management		13,363	500	500	-	-	167	(167)	-100%	500
Total Capital Expenditure - Functional Classification	3	(220,002)	316,681	316,681	11,498	36,547	105,560	(69,014)	-65%	316,681
Funded by:										
National Government		(178,901)	286,417	286,417	9,673	34,069	95,472	(61,403)	-64%	286,417
Provincial Government		(56,370)	-	-	-	-	-	-	-	-
Transfers recognised - capital		(235,271)	286,417	286,417	9,673	34,069	95,472	(61,403)	-64%	286,417
Borrowing	6									
Internally generated funds		15,269	30,264	30,264	1,825	2,478	10,088	(7,610)	-75%	30,264
Total Capital Funding		(220,002)	316,681	316,681	11,498	36,547	105,560	(69,014)	-65%	316,681



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

Local Municipality • Mmasekela Local Municipality • Peka Local Municipality

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

FS194 Maluti-a-Phofung - Table C6 Consolidated Monthly Budget Statement - Financial Position - M04						
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		323,384	1,565,339	1,565,339	66,997	1,565,339
Trade and other receivables from exchange transactions		1,341,262	738,083	738,083	166,541	738,083
Receivables from non-exchange transactions		243,262	329,362	329,362	17,710	329,362
Current portion of non-current receivables		144	-	-	104,493	-
Inventory		4,567	1,134	1,134	(8)	1,134
VAT		1,692,307	1,640,585	1,640,585	93,012	1,640,585
Other current assets		(1,162)	(1,071)	(1,071)	(490)	(1,071)
Total current assets		3,603,764	4,273,433	4,273,433	448,256	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	36,547	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	36,547	2,215,359
TOTAL ASSETS		7,222,663	6,488,793	6,488,793	484,803	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	418	25,901
Trade and other payables from exchange transactions		11,703,112	7,067,046	7,067,046	603,327	7,067,046
Trade and other payables from non-exchange transactions		12,724	-	-	47,521	-
Provision		215,734	(320,442)	(320,442)	280	(320,442)
VAT		866,190	722,201	722,201	17,560	722,201
Other current liabilities		-	-	-	-	-
Total current liabilities		12,808,972	7,479,687	7,479,687	669,107	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		12,809,291	7,479,687	7,479,687	669,107	7,479,687
NET ASSETS	2	(5,586,629)	(990,895)	(990,895)	(184,304)	(990,895)
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		(5,506,264)	(1,070,138)	(1,070,138)	-	(1,070,138)
Reserves and funds		(212,934)	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	(5,719,198)	(1,070,138)	(1,070,138)	-	(1,070,138)



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

Local Municipality • Amadobela & Tselene • Phashe Municipalities

PART 2 - SUPPORTING DOCUMENTATION

11 DEBTORS AGE ANALYSIS

- The total debt book amounted to R3.077 billion by the end of October 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 R885.1 million including bills from rural wards that can't be collected due to water network infrastructure that was wrongly installed and led to incorrect bills.
- The largest debt by customer group is from households with a total of R1.8 billion.

11.1 Table 8: Supporting Table SC3: Aged Debtors

FS194 Maluti-a-Phofung - Supporting Table SC3 Monthly Budget Statement - aged debtors -M04 October 2025

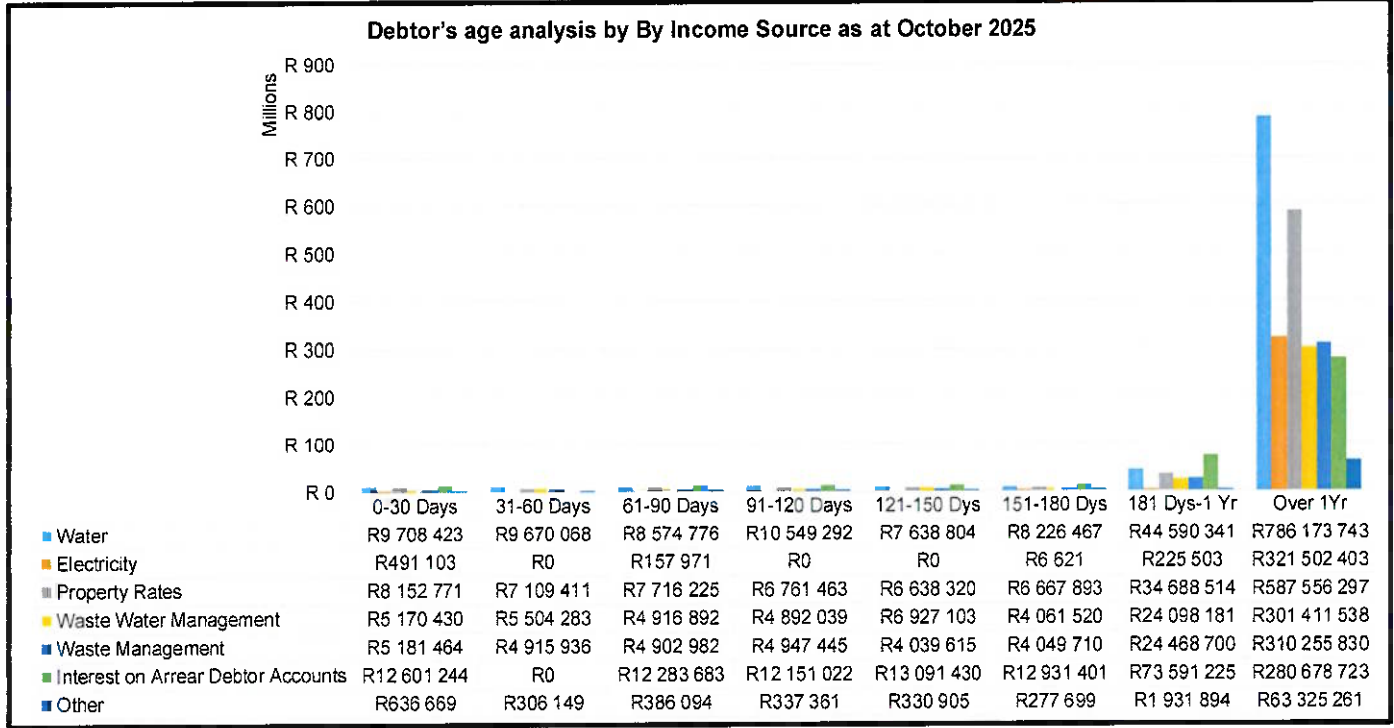
Description	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis By Income Source										
Water	1200	9 708	9 670	8 575	10 549	7 639	8 226	44 590	786 174	885 132
Electricity	1300	491	–	158	–	–	7	226	321 502	322 384
Property Rates	1400	8 153	7 109	7 716	6 761	6 638	6 668	34 689	587 556	665 291
Waste Water Management	1500	5 170	5 504	4 917	4 892	6 927	4 062	24 098	301 412	356 982
Waste Management	1600	5 181	4 916	4 903	4 947	4 040	4 050	24 469	310 256	362 762
Interest on Arrear Debtor Accounts	1810	12 601	–	12 284	12 151	13 091	12 931	73 591	280 679	417 329
Other	1900	637	306	386	337	331	278	1 932	63 325	67 532
Total By Income Source	2000	41 942	27 506	38 939	39 639	38 666	36 221	203 594	2 650 904	3 077 411
Debtors Age Analysis By Customer Group										
Organs of State	2200	6 236	6 082	6 535	7 727	6 523	5 633	28 448	448 869	516 053
Commercial	2300	8 721	4 457	7 405	6 893	7 023	7 470	40 497	568 304	650 770
Households	2400	26 845	16 920	24 854	24 884	24 936	22 980	133 799	1 604 099	1 879 318
Other	2500	139	47	145	135	184	138	850	29 631	31 270
Total By Customer Group	2600	41 942	27 506	38 939	39 639	38 666	36 221	203 594	2 650 904	3 077 411



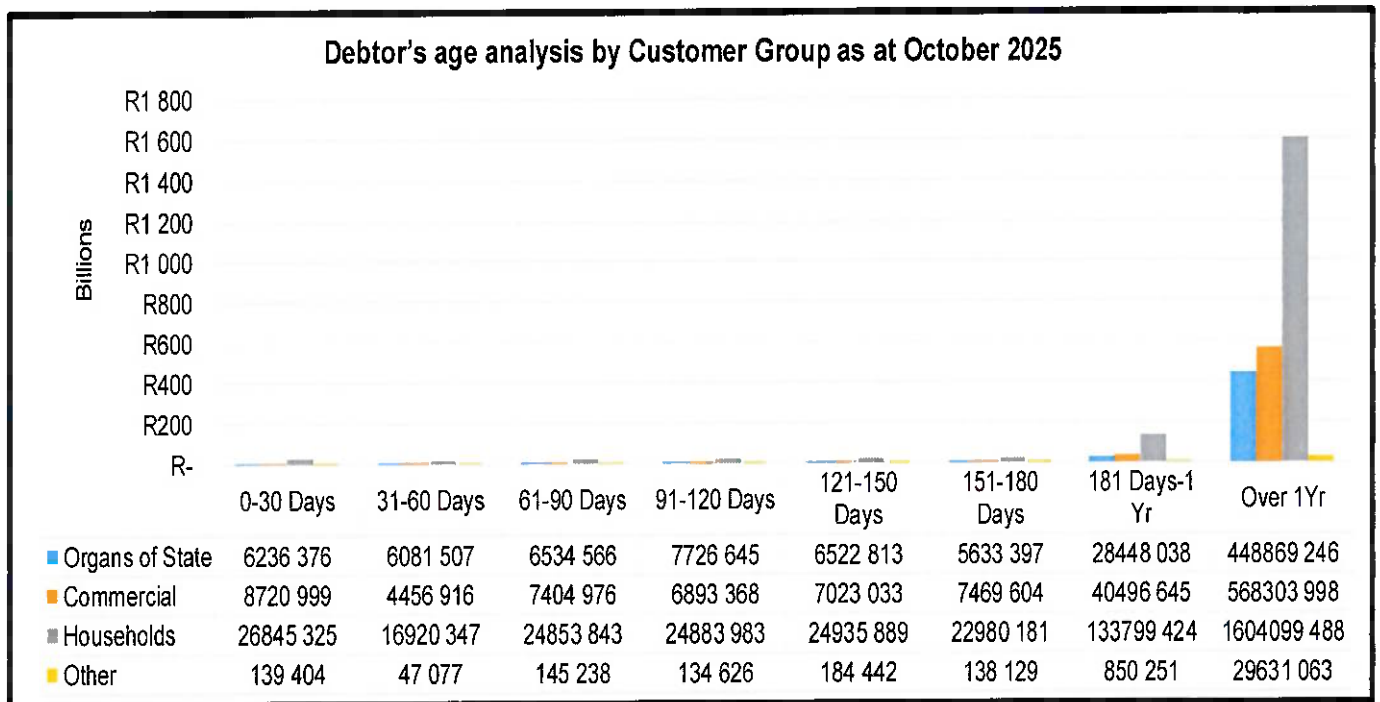
MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 OCTOBER 2025

Local Municipality • Mma ephala wa lelehae • Plan like Mmabopane

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



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

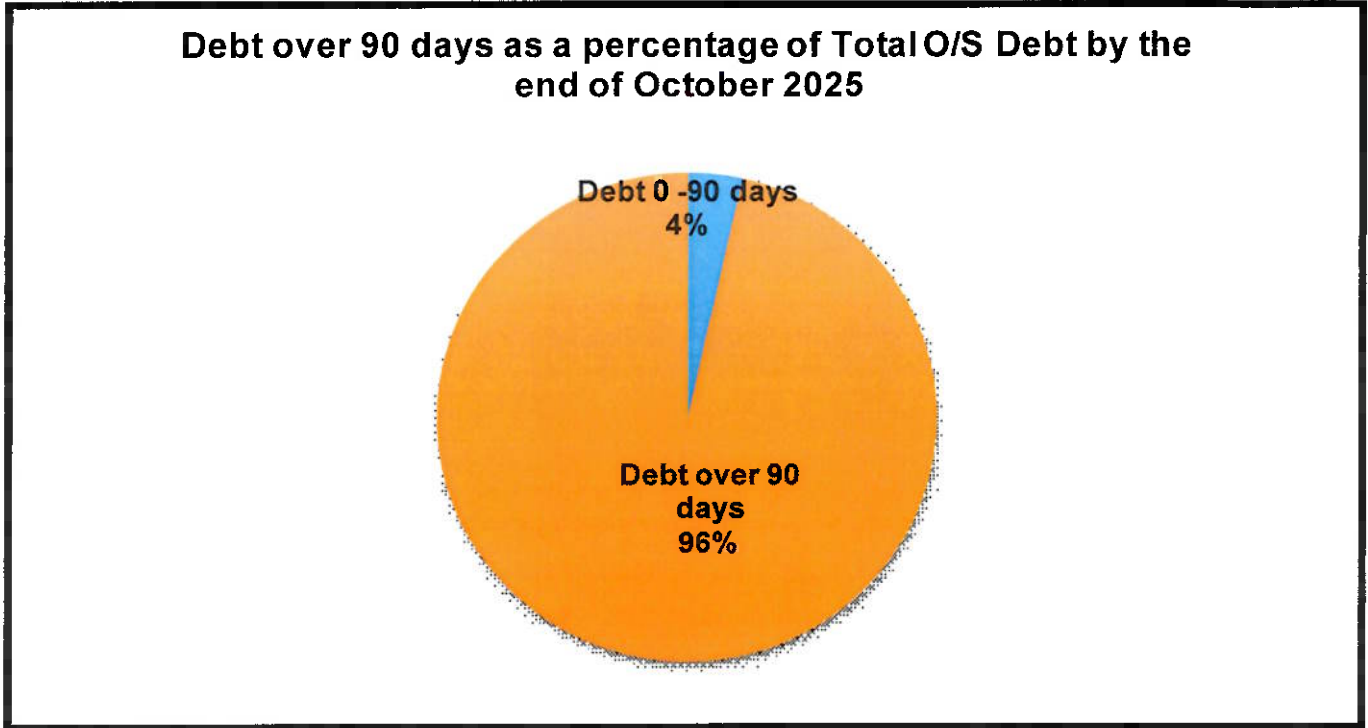




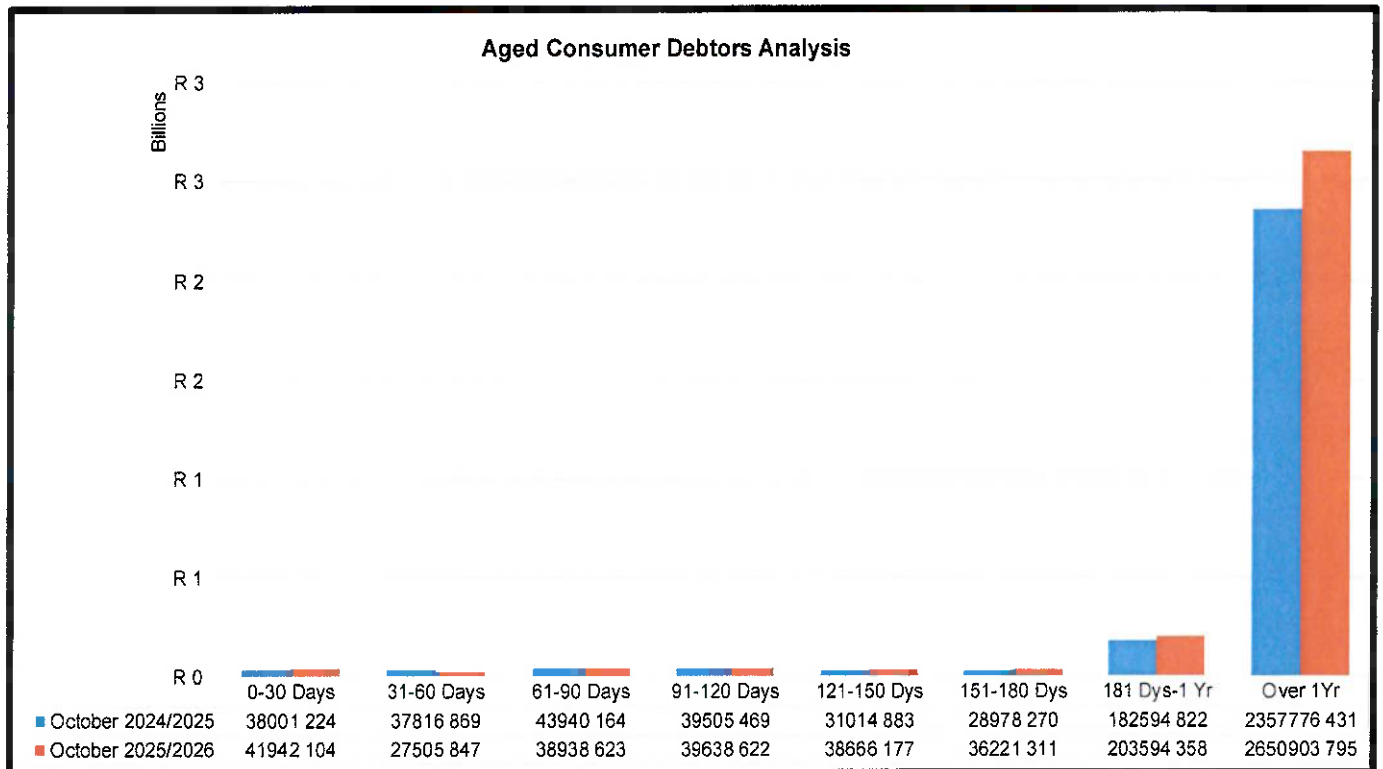
MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 OCTOBER 2025

Local Municipality • Mmaseko eka sehlebe • Plaa-ika Maseko Tlo

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



11.5 Chart 8: Aged Consumer Debtor Analysis

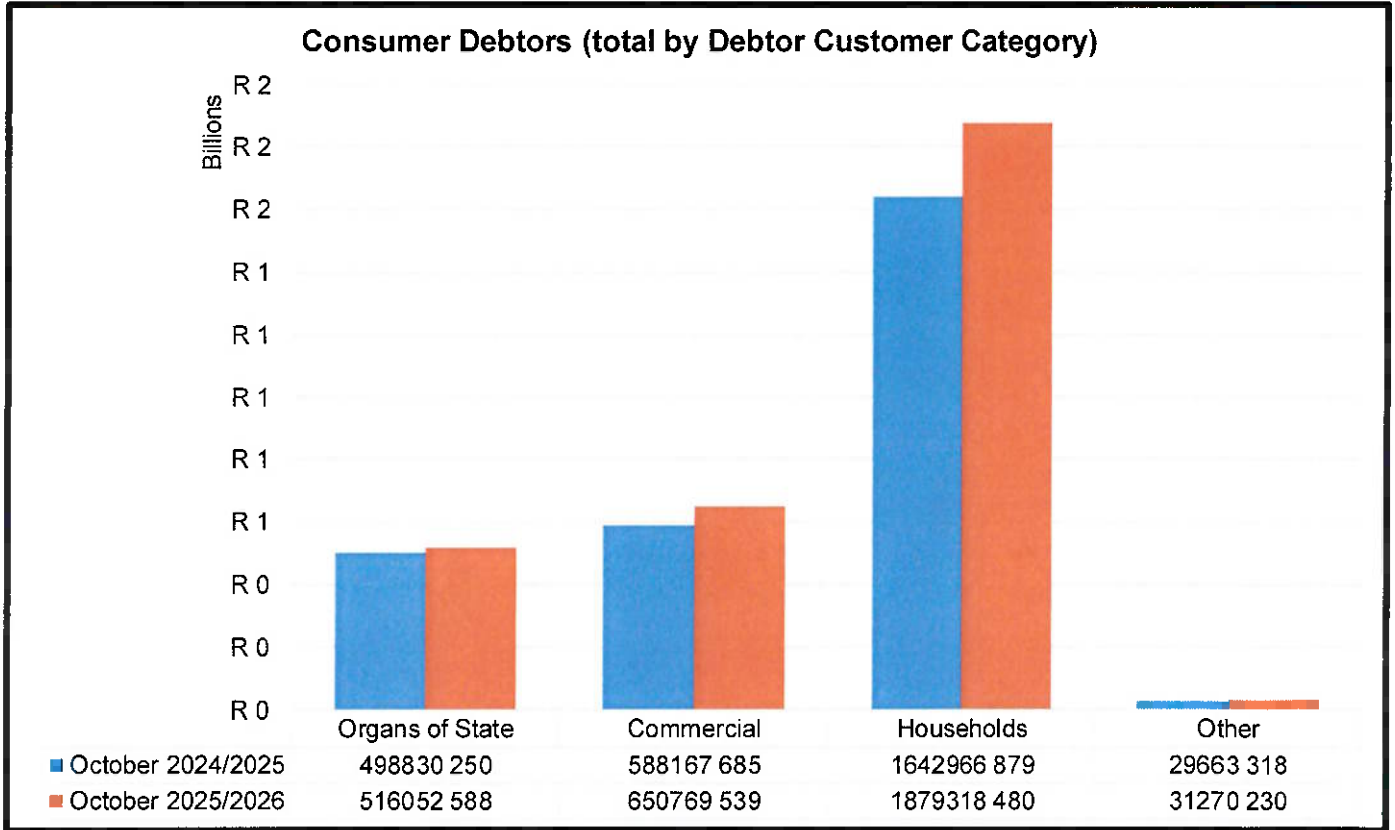




MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 OCTOBER 2025

Local Municipality • Mmasepala wa sechene • Plaisike Munisipalel

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 October 2025 was 101%.

Description R'000	Oct-25			YearTD actual		
	Billing for September 2025 Table C4	Collection in October 2025 Table C9	%	Billing Table C4 (June 2025- September 2025)	Collection Table C7/SC9 (July 2025- October 2025)	%
Property rates	8 594	4 702	55%	35 225	46 177	131%
Service charges - Electricity	64 566	37 829	59%	104 457	128 089	123%
Service charges - Water	7 141	3 749	53%	32 176	15 047	47%
Service charges - Waste Water Management	4 760	1 179	25%	17 708	3 787	21%
Service charges - Waste management	4 571	1 412	31%	17 575	17 002	97%
Total	89 632	48 871	55%	207 140	210 103	101%



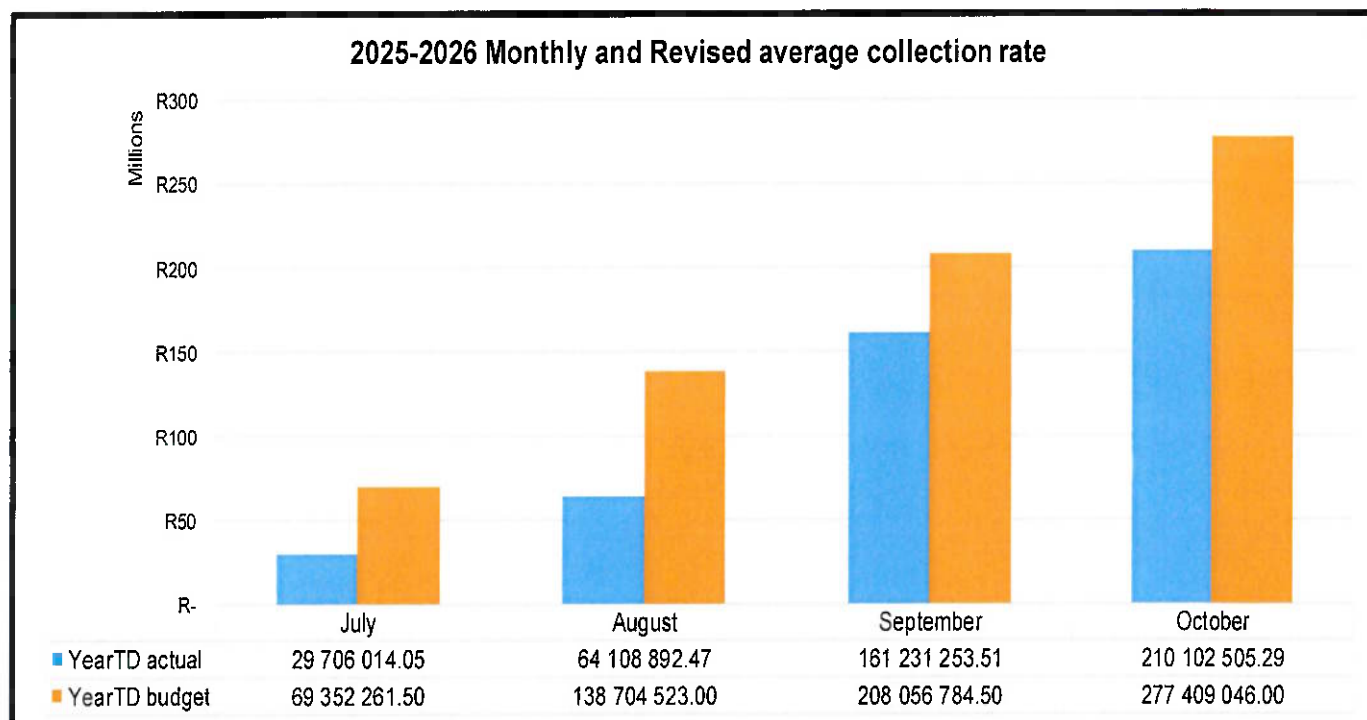
MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 OCTOBER 2025

Local Municipality • Mmasepala wa sechaba • Plaatslike Munisipaliteit

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 - M04 October 2025														
Description R thousands	Total Budget	Collection outcomes and projections for the financial year 2025-2026												
		July Outcome	Aug Outcome	Sept Outcome	Oct Outcome	Nov 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	4 702	7 626	7 626	7 626	7 626	7 626	7 626	7 626	7 626	(8 047)
Service charges - Electricity revenue	589 970	3 064	25 344	61 853	37 829	49 164	49 164	49 164	49 164	49 164	49 164	49 164	49 164	117 732
Service charges - Water revenue	75 768	2 923	4 290	4 084	3 749	6 314	6 314	6 314	6 314	6 314	6 314	6 314	6 314	16 523
Service charges - Waste Water Management	37 424	571	710	1 327	1 179	3 119	3 119	3 119	3 119	3 119	3 119	3 119	3 119	11 806
Service charges - Waste Mangement	37 553	614	846	14 130	1 412	3 129	3 129	3 129	3 129	3 129	3 129	3 129	3 129	(1 355)
Total	832 227	29 706	34 403	97 122	48 871	69 352	69 352	69 352	69 352	69 352	69 352	69 352	69 352	136 659

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

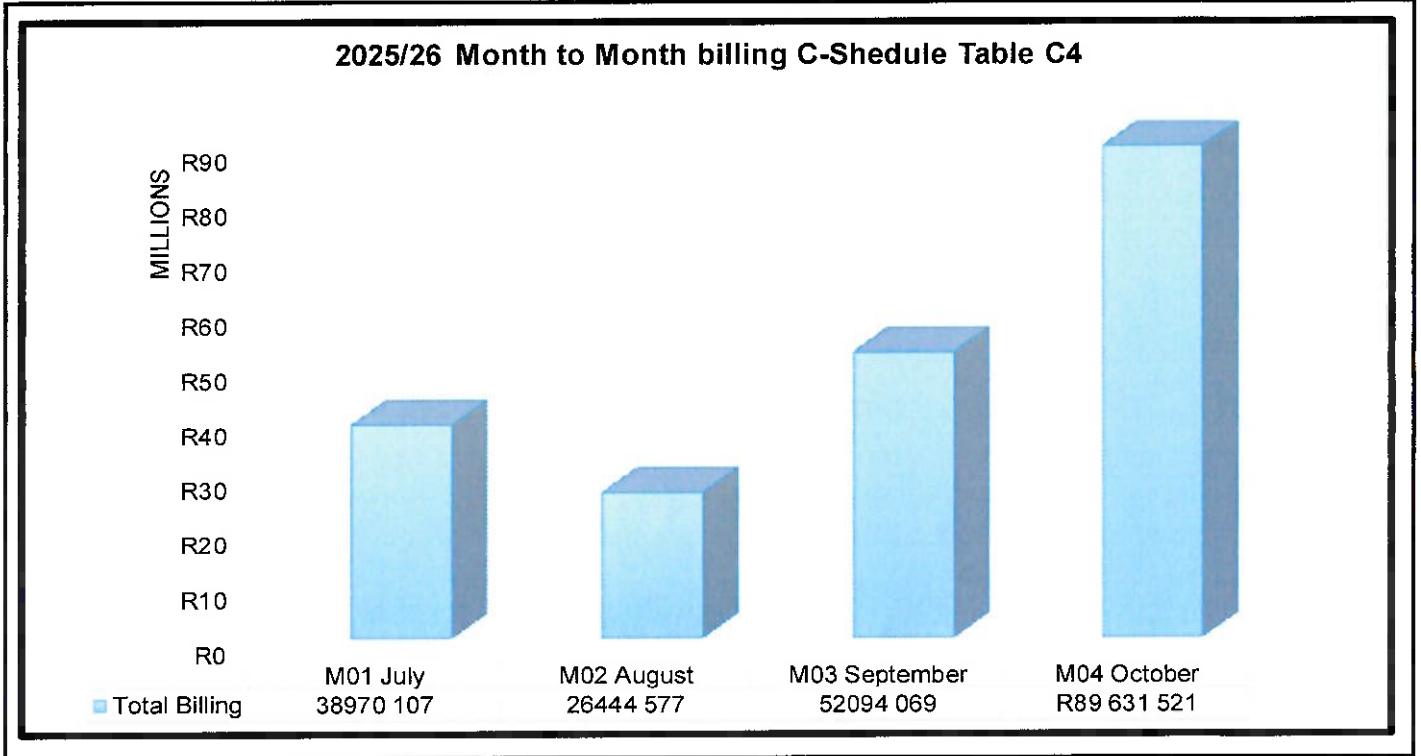




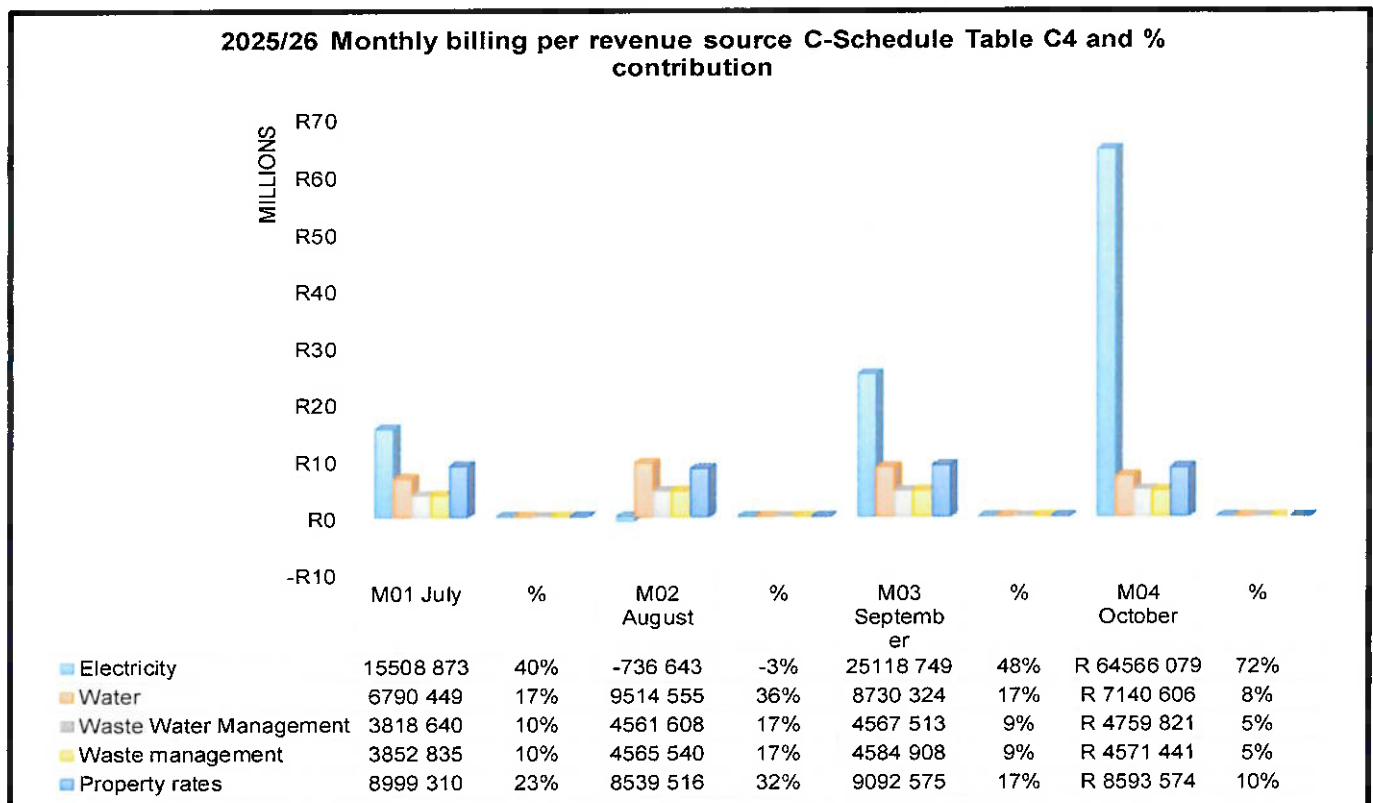
MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 OCTOBER 2025

Local Municipality • Amalapedi wa setene • Ploziwe Municipality

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



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

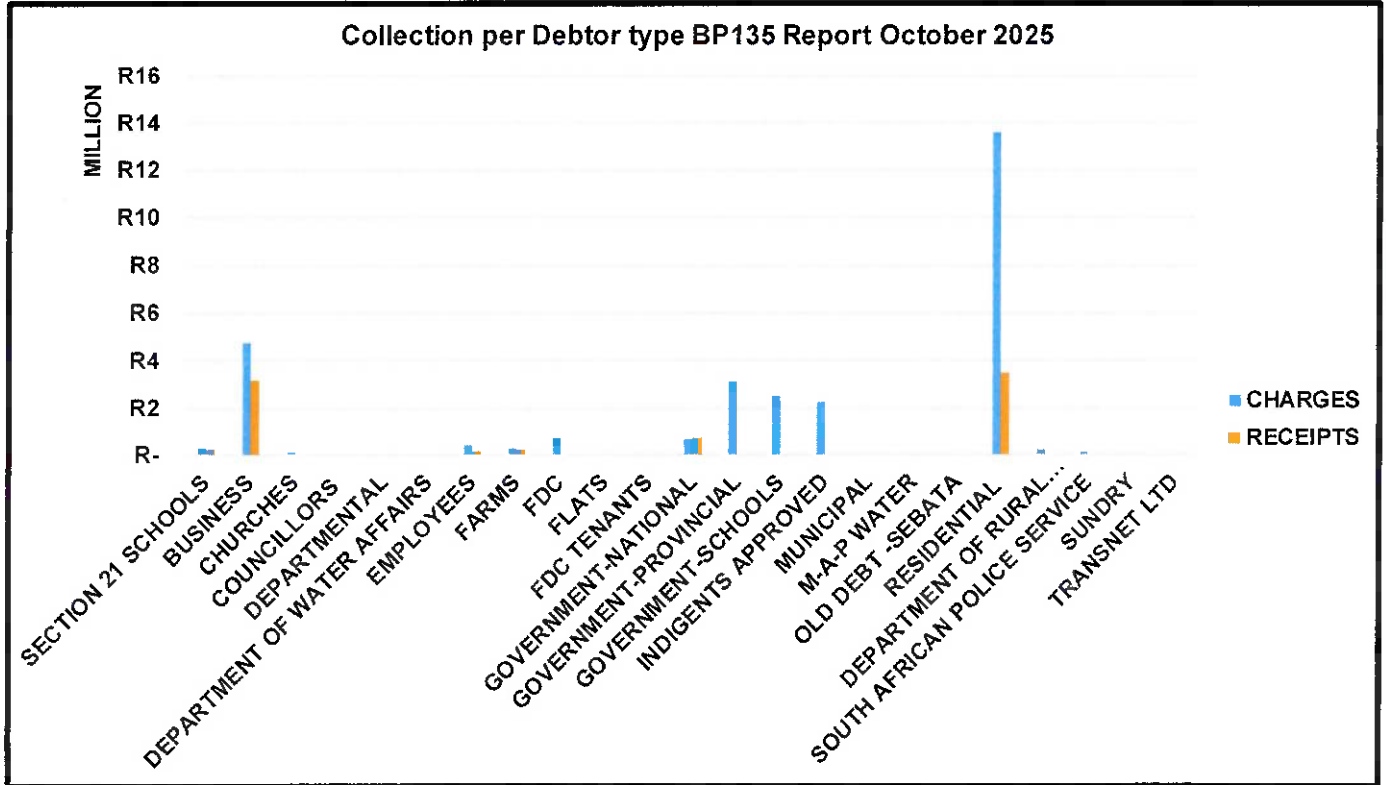




MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 OCTOBER 2025

Local Municipality • Mmasipha wa letlele • Plaatske Munisipaliteit

11.12 Chart 12: Billing receipts per Customer Group





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

Local Municipality • Amajepi • 031 43 2610 • Ekurhuleni Municipality

12 CREDITORS AGE ANALYSIS

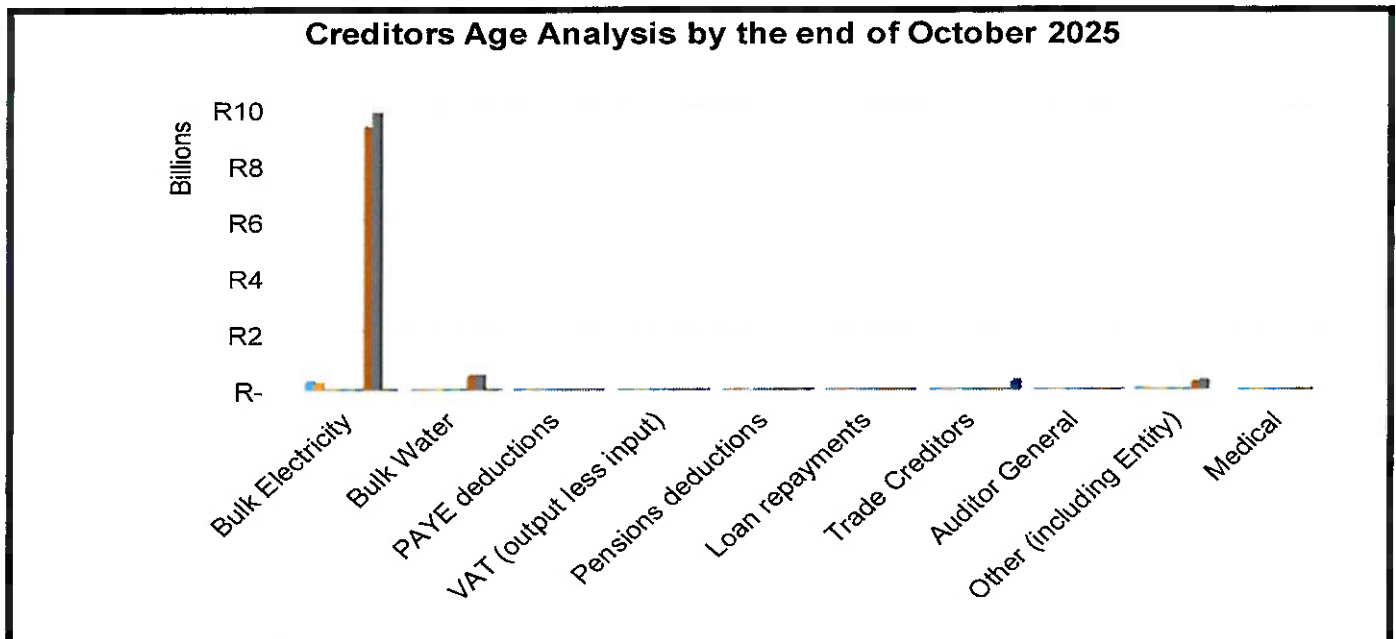
The bulk electricity amount reflected on the below table is as per Eskom invoice. The total Eskom balance currently recorded on the financial system amounts to R8.2 billion. This balance should be corrected to balance with the Eskom statement balance of R9.8 billion. The total debt for the DWS amounts to R507.8 million on the September statement of accounts received. However the total on the financial system is R500.3 million. The total creditors amounted to R10.7 billion by the end of October 2025.

12.1 Table 11: Supporting Table SC4: Aged Creditors

FS194 Maluti-a-Phofung - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October 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 - 180 Days	181 Days -	Over 1 Year	
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	291,959	225,376	-	-	-	-	-	9,356,842	9,874,178
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	38,189	20,827	-	-	-	-	-	271,421	330,437
Medical aid deductions	0950	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	330,148	246,203	-	-	-	-	-	10,128,643	10,704,994

12.2 Chart 13: Aged Creditors Analysis





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

Local Municipality • Mmolepolo wa sechaba • Phisoake Municipaliteit

13 INVESTMENTS PORTFOLIO ANALYSIS

- The closing balances by the end of October 2025 amounted to R181.8 million (excluding the main and electricity pre-paid accounts).

13.1 Table 12: Supporting Table SC5: Investment portfolio

FS194 Maluti-a-Phofung - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October 2025

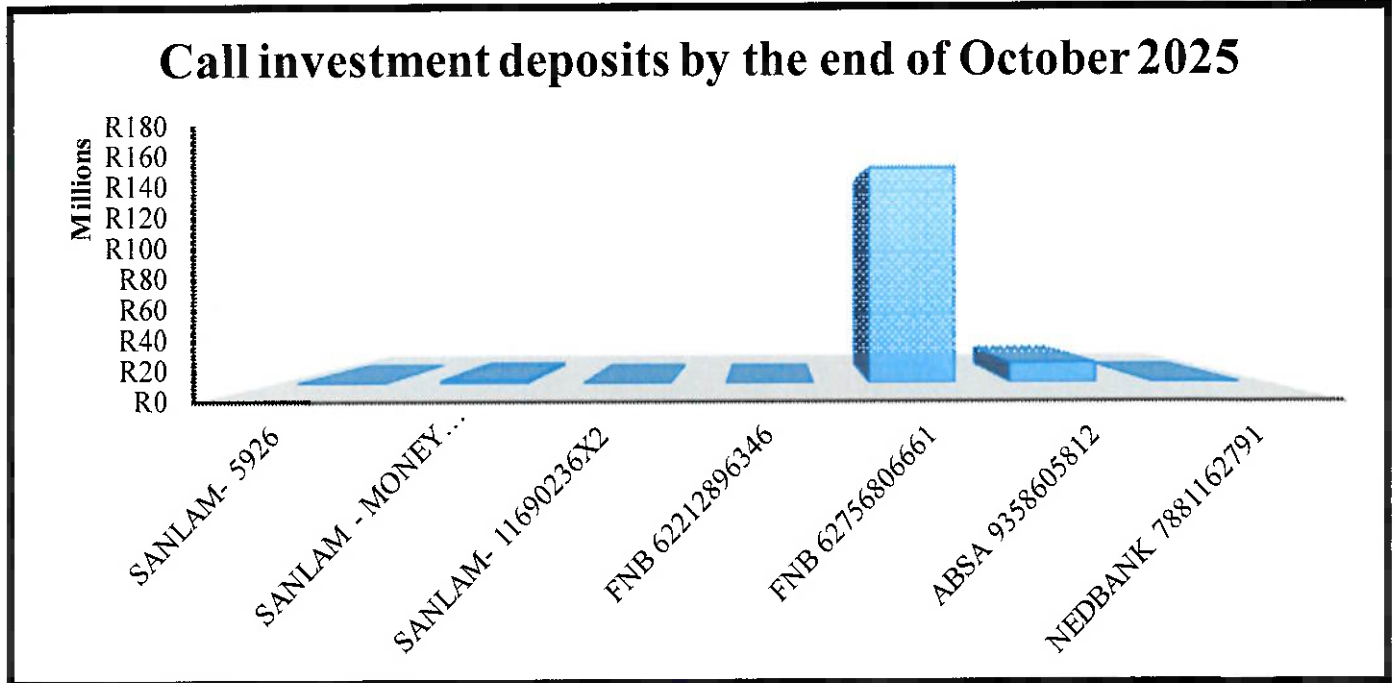
Investments by maturity Name of institution & investment ID R thousands	Period of Investment	Type of Investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Municipality							
Sanlam- 5926	Yrs	Money market	557	-	-	-	557
Sanlam - Money Market-50189057	Yrs	Money market	2,300	-	-	-	2,300
Sanlam- 11690236x2	Yrs	Money market	346	-	-	-	346
FNB 62212896346	Months	Call account	181	1	(0)	12	194
FNB 62756806661	Months	Investment	202,489	1,072	(42,000)	-	161,561
ABSA 9358605812	Months	Investment	14,912	94	-	-	15,007
Nedbank 7881162791	Months	Investment	730	4	-	-	734
Standard Bank 480823938	Months	Investment	1,106	-	-	-	1,106
TOTAL INVESTMENTS AND INTEREST			222,622	1,171	(42,000)	12	181,805



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

Local Municipality • Mmesifiso wa keleni • Phofeni Municipality

13.2 Chart 14: Call investment deposits at month-end





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

Local Municipality • Mmasepala wa Phofung • Phofung Local Municipality

14 ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

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

FS194 Maluti-a-Phofung - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 October										
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	255	366,636	294,282	72,354	24.6%	882,846
Equitable Share		847,138	876,719	876,719	–	366,046	292,240	73,806	25.3%	876,719
Expanded Public Works Programme Integrated Grant		2,655	3,127	3,127	183	183	1,042	(859)	-82.4%	3,127
Local Government Financial Management Grant		3,000	3,000	3,000	71	406	1,000	(594)	-59.4%	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	255	366,636	294,282	72,354	24.6%	882,846
Capital Transfers and Grants										
National Government:		245,065	291,250	291,250	24,236	68,833	97,083	(28,250)	-29.1%	291,250
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
Integrated National Electrification Programme Grant		–	39,958	39,958	–	17,981	13,319	4,662	35.0%	39,958
Municipal Infrastructure Grant		197,555	199,464	199,464	7,236	11,124	66,488	(55,364)	-83.3%	199,464
Neighbourhood Development Partnership Grant		–	100	100	–	–	33	(33)	-100.0%	100
Water Services Infrastructure Grant		47,510	51,728	51,728	17,000	39,728	17,243	22,485	130.4%	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	24,236	68,833	97,083	(28,250)	-29.1%	291,250
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	1,097,858	1,174,096	1,174,096	24,491	435,469	391,365	44,103	11.3%	1,174,096



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

Local Municipality • Ammaqapala • Phofung • Phasika Municipality

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

FS194 Maluti-a-Phofung - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October										
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	54,281	196,192	221,379	(25,187)	-11.4%	664,136
Equitable Share		592,111	653,176	653,176	54,221	195,556	217,726	(22,170)	-10.2%	653,176
Expanded Public Works Programme Integrated Grant		2,655	3,127	3,127	-	183	1,042	(859)	-82.4%	3,127
Local Government Financial Management Grant		2,969	3,000	3,000	50	423	1,000	(577)	-57.7%	3,000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		7,397	4,833	4,833	10	30	1,611	(1,581)	-98.2%	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	54,281	196,192	221,379	(25,187)	-11.4%	664,136
Capital expenditure of Transfers and Grants										
National Government:		(178,901)	286,417	286,417	9,673	34,069	95,472	(61,403)	-64.3%	286,417
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant		-	39,958	39,958	-	6,967	13,319	(6,353)	-47.7%	39,958
Municipal Emergency Housing Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		(220,214)	194,631	194,631	6,898	15,451	64,877	(49,426)	-76.2%	194,631
Neighbourhood Development Partnership Grant		-	100	100	-	-	33	(33)	-100.0%	100
Water Services Infrastructure Grant		41,313	51,728	51,728	2,775	11,652	17,243	(5,591)	-32.4%	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	9,673	34,069	95,472	(61,403)	-64.3%	286,417
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		369,861	950,553	950,553	63,954	230,261	316,851	(86,590)	-27.3%	950,553



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

Local Municipality • Mmasiphalo ka leholo • Posa ya Mmusipalitha

14.3 Table 15: Summary of expenditure per grant

The total year to date by the end of October amounted to R39.8 million (VAT incl.), which was at 13% of the budget.

Transfers and Grants Expenditure 2025/2026				
Description R'000	Original Budget	October Actual	YearTD actual	%
<u>Expenditure: SC71 (VAT Inclusive)</u>				
<u>Operating Transfers and Grants</u>				
National Government:				
Expanded Public Works Programme Integrated Grant (vat excl)	3 127	–	183	6%
Local Government Financial Management Grant	3 000	50	456	15%
Municipal Infrastructure Grant (PMU) (vat excl)	4 833	10	30	1%
Total Operating Transfers and Grants	10 960	60	670	6%
<u>Capital Transfers and Grants</u>				
Integrated National Electrification Programme Grant	39 958	–	8 012	20%
Municipal Infrastructure Grant	194 631	7 933	17 768	9%
Neighbourhood Development Partnership Grant	100	–	–	0%
Water Services Infrastructure Grant	51 728	3 191	13 399	26%
Total Capital Transfers and Grants	286 417	11 124	39 179	14%
Total Expenditure of Transfers and Grants	297 377	11 184	39 849	13%



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Local Municipality • Mmamphepho ka Senekoe • Phisoafo Municipality

15 COUNCILLORS AND BOARD MEMBER ALLOWANCES AND EMPLOYEE BENEFITS

The total employee costs for the Parent municipality including councillors amounted to R49.6 million.

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

FS194 Maluti-a-Phofung - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October										
Summary of Employee and Councillor remuneration	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C					%	D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		29,415	29,095	29,095	67	4,505	9,698	(5,193)	-54%	29,095
Pension and UIF Contributions		134	146	146	14	56	49	8	16%	146
Medical Aid Contributions		35	62	62	4	17	21	(3)	-16%	62
Cellphone Allowance		3,545	3,781	3,781	274	1,090	1,260	(171)	-14%	3,781
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		4,023	3,444	3,444	2,311	5,042	1,148	3,894	339%	3,444
Sub Total - Councillors		37,151	36,529	36,529	2,670	10,710	12,176	(1,466)	-12%	36,529
% increase	4		-1.7%	-1.7%						-1.7%
Senior Managers of the Municipality										
Basic Salaries and Wages		7,489	10,320	10,320	356	2,067	3,440	(1,373)	-40%	10,320
Pension and UIF Contributions		202	272	272	1	20	91	(70)	-77%	272
Medical Aid Contributions		48	63	63	-	5	21	(16)	-78%	63
Motor Vehicle Allowance		1,196	1,608	1,608	80	359	536	(177)	-33%	1,608
Cellphone Allowance		87	125	125	5	19	42	(23)	-55%	125
Sub Total - Senior Managers of Municipality		9,021	12,389	12,389	440	2,471	4,130	(1,659)	-40%	12,389
% increase	4		37.3%	37.3%						37.3%
Other Municipal Staff										
Basic Salaries and Wages		326,387	347,848	347,848	27,557	110,634	115,949	(5,315)	-5%	347,848
Pension and UIF Contributions		57,510	60,956	60,956	5,019	20,146	20,319	(173)	-1%	60,956
Medical Aid Contributions		28,729	30,557	30,557	2,319	9,347	10,186	(839)	-8%	30,557
Overtime		46,603	45,329	45,329	6,249	22,986	15,110	7,877	52%	45,329
Performance Bonus		12,509	26,964	26,964	1,726	7,156	8,988	(1,832)	-20%	26,964
Motor Vehicle Allowance		13,104	14,372	14,372	1,207	4,599	4,791	(192)	-4%	14,372
Cellphone Allowance		1,039	1,140	1,140	128	492	380	112	29%	1,140
Housing Allowances		1,676	1,826	1,826	175	654	609	45	7%	1,826
Other benefits and allowances		1,358	1,720	1,720	297	1,061	573	488	85%	1,720
Payments in lieu of leave		2,207	404	404	1,185	1,705	135	1,571	1166%	404
Long service awards		5,551	-	-	264	1,030	-	1,030	#DIV/0!	-
Post-retirement benefit obligations	2	(2,343)	1,120	1,120	132	84	373	(290)	-78%	1,120
Acting and post related allowance		1,422	1,651	1,651	325	1,025	550	475	86%	1,651
Sub Total - Other Municipal Staff		495,752	533,887	533,887	46,582	180,919	177,962	2,956	2%	533,887
% increase	4		7.7%	7.7%						7.7%
Total Parent Municipality		541,924	582,806	582,806	49,693	194,099	194,269	(169)	0%	582,806



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Local Municipality • Mmasepala ka Maseru • Phofung Municipality

- 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 - M04 October										
Summary of Employee and Councillor remuneration	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
Senior Managers of Entities										
Basic Salaries and Wages		-	4,579	4,579	-	-	1,526	(1,526)	-100%	4,579
Pension and UIF Contributions		-	938	938	-	-	313	(313)	-100%	938
Medical Aid Contributions		-	301	301	-	-	100	(100)	-100%	301
Motor Vehicle Allowance		-	763	763	-	-	254	(254)	-100%	763
Housing Allowances		-	251	251	-	-	84	(84)	-100%	251
Other benefits and allowances		2	382	382	0	1	127	(126)	-99%	382
Acting and post related allowance		-	248	248	-	-	83	(83)	-100%	248
Sub Total - Senior Managers of Entities		2	7,462	7,462	0	1	2,487	(2,486)	-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	6,433	25,921	28,697	(2,776)	-10%	86,090
Pension and UIF Contributions		8,595	14,604	14,604	732	2,950	4,868	(1,918)	-39%	14,604
Medical Aid Contributions		9,246	9,683	9,683	817	3,284	3,228	56	2%	9,683
Overtime		23,851	10,207	10,207	2,001	8,319	3,402	4,916	144%	10,207
Performance Bonus		5,633	11,897	11,897	366	2,291	3,966	(1,675)	-42%	11,897
Motor Vehicle Allowance		14,375	14,637	14,637	1,245	5,002	4,879	123	3%	14,637
Housing Allowances		2,177	3,858	3,858	183	735	1,286	(551)	-43%	3,858
Other benefits and allowances		12,886	10,853	10,853	1,098	4,654	3,613	1,036	29%	10,853
Payments in lieu of leave		274	-	-	121	273	-	273	#DIV/0!	-
Long service awards		66	1,230	1,230	-	-	410	(410)	-100%	1,230
Post-retirement benefit obligations		-	500	500	-	-	167	(167)	-100%	500
Acting and post related allowance		9,166	5,258	5,258	1,108	4,425	1,753	2,672	152%	5,258
Sub Total - Other Staff of Entities		160,590	168,816	168,816	14,102	57,854	56,272	1,582	3%	168,816
% increase	4		5.1%	5.1%						5.1%
Total Municipal Entities		160,592	176,278	176,278	14,103	57,855	58,759	(904)	-2%	176,278
TOTAL SALARY, ALLOWANCES & BENEFITS		702,517	759,084	759,084	63,796	251,954	253,028	(1,074)	0%	759,084
% increase	4		8.1%	8.1%						8.1%



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

Local Municipality • Mmasepala ka sekelele • Phokisi M. Tshepo 2025

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

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

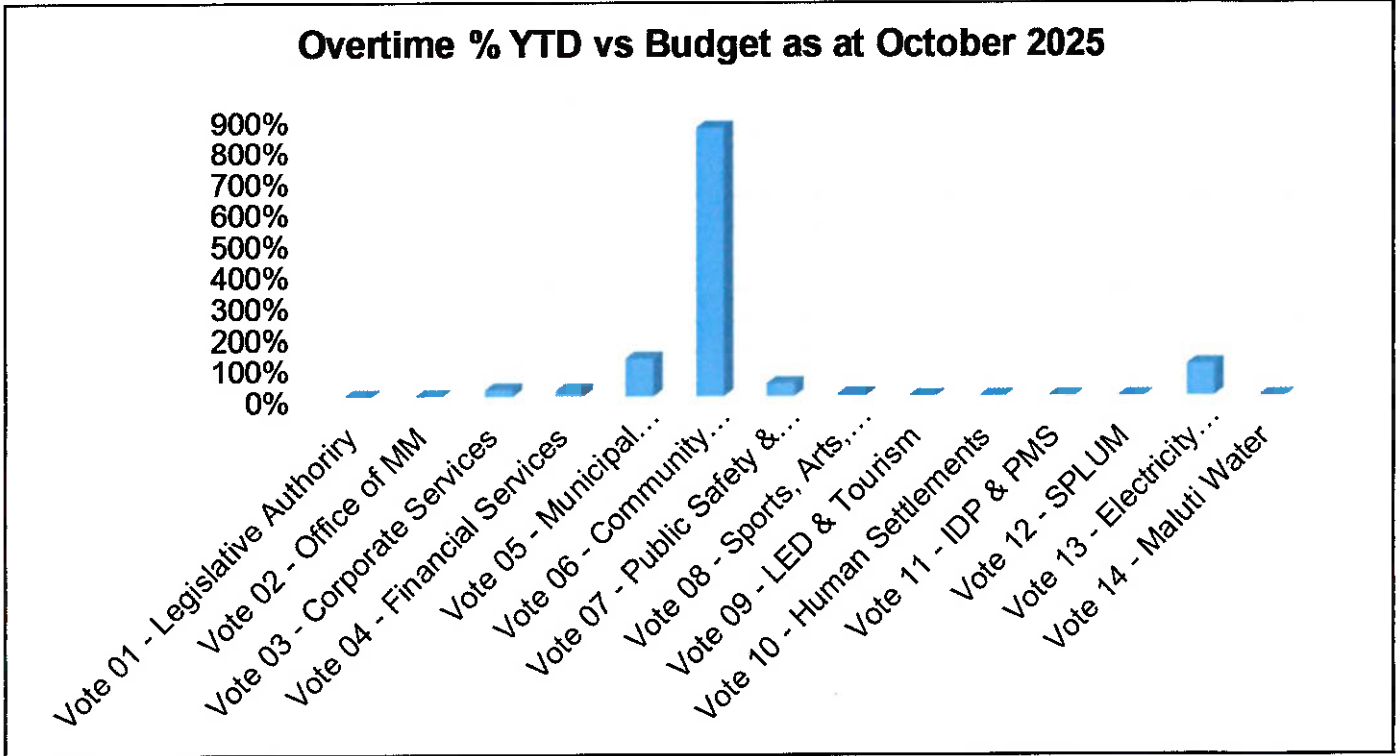
Overtime expenditure excluding shift allowance 2025/26					
Departments R'000	Original Budget	Oct-25	% Monthly vs Budget	Year to date	% YTD vs Budget
Vote 01 - Legislative Authority	-	12	0%	12	0%
Vote 02 - Office of MM	-	-	0%	-	0%
Vote 03 - Corporate Services	189	-	0%	43	23%
Vote 04 - Financial Services	600	15	3%	114	19%
Vote 05 - Municipal Infrastructure	2 402	584	24%	2 977	124%
Vote 06 - Community Services	15	27	179%	129	862%
Vote 07 - Public Safety & Transport	1 000	126	13%	421	42%
Vote 08 - Sports, Arts, Parks, Culture	530	3	1%	38	7%
Vote 09 - LED & Tourism	100	33	0%	117	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	1 731	27%	6 630	104%
Vote 14 - Maluti Water	-	934	0%	4 065	0%
Total	11 362	3 466	31%	14 548	128%



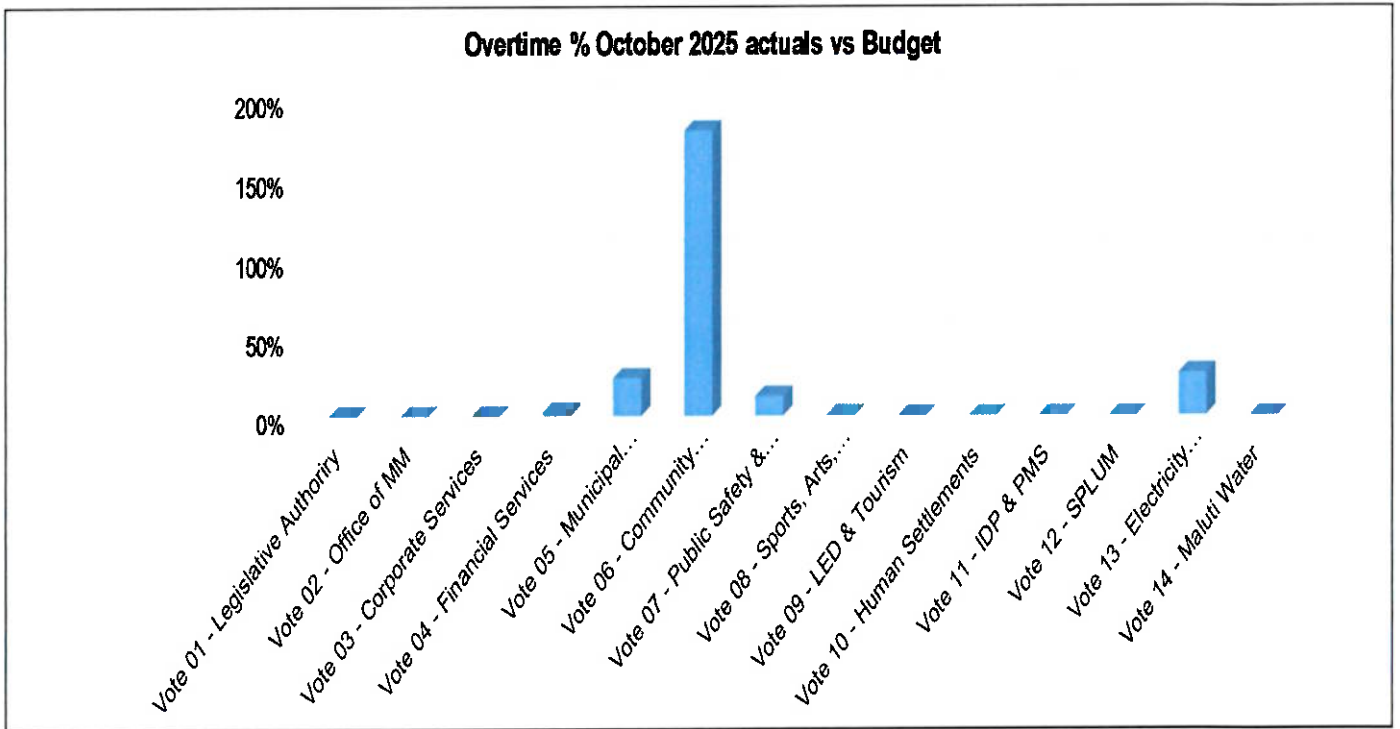
MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 OCTOBER 2025

Local Municipality • Ammaqobala wa sekhahle • Pulaletse Municipality

15.3 Chart 14.1: Overtime Actual vs Budget



15.4 Chart 14.2: Monthly and Annual Overtime Comparison





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

Local Municipality • Ntsoelopele wa sechaba • Plaaslike 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	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 01 - Legislative Authority	1	-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		282	1,560	1,560	302	302	520	(218)	-41.9%	1,560
Vote 04 - Financial Services		1,224,416	1,303,719	1,303,719	33,710	488,697	434,573	54,124	12.5%	1,303,719
Vote 05 - Municipal Infrastructure		488,735	527,411	527,411	32,140	109,985	175,804	(65,818)	-37.4%	527,411
Vote 06 - Community Services		12,632	4,792	4,792	(960)	507	1,597	(1,090)	-68.2%	4,792
Vote 07 - Public Safety & Transport		383	462	462	44	295	154	141	91.9%	462
Vote 08 - Sports, Arts, Parks, Culture		13,086	16,362	16,362	1,113	1,296	5,454	(4,158)	-76.2%	16,362
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		16	5,863	5,863	39	271	1,954	(1,683)	-86.1%	5,863
Vote 10 - Hunan Settlements		1,321	12,708	12,708	166	655	4,236	(3,581)	-84.5%	12,708
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		962	2,394	2,394	85	351	798	(447)	-56.0%	2,394
Vote 13 - Electricity Department		695,361	823,845	823,845	37,679	134,449	274,615	(140,167)	-51.0%	823,845
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	2,437,195	2,699,115	2,699,115	104,317	736,809	899,705	(162,896)	-18.1%	2,699,115
Expenditure by Vote										
Vote 01 - Legislative Authority	1	65,145	67,317	67,317	4,336	17,129	22,439	(5,310)	-23.7%	67,317
Vote 02 - Office Of The Municipal Manager		22,148	24,646	24,646	2,119	7,953	8,215	(262)	-3.2%	24,646
Vote 03 - Corporate Services		80,146	129,100	129,100	6,584	31,758	43,034	(11,276)	-26.2%	129,100
Vote 04 - Financial Services		299,741	354,893	354,893	33,612	94,471	118,298	(23,826)	-20.1%	354,893
Vote 05 - Municipal Infrastructure		163,542	276,817	276,817	11,061	41,440	92,272	(50,832)	-55.1%	276,817
Vote 06 - Community Services		20,843	23,603	23,603	1,531	6,166	7,868	(1,701)	-21.6%	23,603
Vote 07 - Public Safety & Transport		186,641	184,056	184,056	10,049	62,015	61,352	663	1.1%	184,056
Vote 08 - Sports, Arts, Parks, Culture		469,350	54,437	54,437	3,669	15,989	18,146	(2,157)	-11.9%	54,437
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		11,692	16,591	16,591	1,994	5,490	5,530	(41)	-0.7%	16,591
Vote 10 - Hunan Settlements		12,061	44,933	44,933	659	2,405	14,978	(12,573)	-83.9%	44,933
Vote 11 - Idp, Pms Department		3,713	4,078	4,078	321	1,321	1,359	(38)	-2.8%	4,078
Vote 12 - Spatial Development, Planning & Traditional Affairs		11,269	22,791	22,791	1,090	4,209	7,597	(3,388)	-44.6%	22,791
Vote 13 - Electricity Department		1,568,703	1,257,084	1,257,084	227,710	587,762	419,028	168,734	40.3%	1,257,084
Vote 14 - Maluti Water		119,704	178,023	178,023	10,546	43,004	59,341	(16,337)	-27.5%	178,023
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	3,034,698	2,638,370	2,638,370	315,281	921,113	879,457	41,656	4.7%	2,638,370
Surplus/ (Deficit) for the year	2	(597,503)	60,745	60,745	(210,964)	(184,304)	20,248	(204,552)	-1010.2%	60,745



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

Local Municipality • Mmasepala • Phokeng • Phokeng Municipality

17 CAPITAL PROGRAMME PERFORMANCE

17.1 Table 18: Detailed capital expenditure report

The capital expenditure from conditional grants year to date amounted to R34 million (VAT excl).

CAPITAL EXPENDITURE FUNDED BY NATIONAL GRANTS 2025/2026						
Description (Functional classification) R'000	Source of funding	Original Budget	October Actual	YTD Actual	%	Balance
ROADS PROJECTS		51 354	2 758	4 921	10%	46 433
Makwane Paved Roads Phase 1	MIG	17 390	2 621	4 495	26%	12 895
Qholosing Paved Roads - Phase 1	MIG	12 721	137	427	3%	12 294
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	301	2 828	7%	38 961
Ha Sethunya Wat Retic 500 Phase 2	MIG	14 671	301	301	2%	14 370
Thaba Bosiu Water Pipeline	MIG	3 218	-	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	910	2 538	3%	75 078
Namahadi: Construction Sewer Network	MIG	8 315	41	1 016	12%	7 299
Sewer Pump Station - MIG R&M	MIG	9 000	-	654	7%	8 346
Upgrade Bluegun Bosch Sewer	MIG	16 469	869	869	5%	15 600
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	2 775	11 652	23%	285
Water Distribution Network P1	WSIG	34 544	-	-	0%	34 544
Makholokweng Bulk And Sewer Network	WSIG	15 000	2 775	9 752	65%	5 248
Tlholong Ext 4	WSIG	2 184	-	1 899	87%	285
COMMUNITY FACILITY PROJECTS		3 361	469	1 214	36%	2 147
Phuthaditjhaba: Upgrading Of Town Hall	MIG	3 361	469	1 214	36%	2 147
SPORTS AND RECREATIONAL FACILITIES		13 212	2 460	3 948	30%	9 264
New swimmingpool platberg staduim	MIG	7 474	2 460	3 948	53%	3 526
Refurb charles mopedi staduim ph 2	MIG	5 738	-	-	0%	5 738
ELECTRICITY PROJECTS		39 958	-	6 967	17%	32 991
Integrated National Electrification Programme	INEPG	39 958	-	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	9 673	34 069	12%	205 258



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

Local Municipality • Mmofe Local Municipality • P.O. Box 1000 • Mmofe • 0801

17 CAPITAL PROGRAMME PERFORMANCE

17.1 Table 18: Detailed capital expenditure report

The capital expenditure from conditional grants year to date amounted to R34 million (VAT excl).

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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	301	2 828	7%	38 961
Ha Sethunya Wat Retic 500 Phase 2	MIG	14 671	301	301	2%	14 370
Thaba Bosiu Water Pipeline	MIG	3 218	-	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	910	2 538	3%	75 078
Namahadi: Construction Sewer Network	MIG	8 315	41	1 016	12%	7 299
Sewer Pump Station - MIG R&M	MIG	9 000	-	654	7%	8 346
Upgrade Bluegun Bosch Sewer	MIG	16 469	869	869	5%	15 600
Tshame 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	2 775	11 652	23%	285
Water Distribution Network P1	WSIG	34 544	-	-	0%	34 544
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SPORTS AND RECREATIONAL FACILITIES		13 212	2 460	3 948	30%	9 264
New swimmingpool platberg staduim	MIG	7 474	2 460	3 948	53%	3 526
Refurb charles mopedi staduim ph 2	MIG	5 738	-	-	0%	5 738
ELECTRICITY PROJECTS		39 958	-	6 967	17%	32 991
Integrated National Electrification Programme	INEPG	39 958	-	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	9 673	34 069	12%	205 258



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

Local Municipality • Mmasepala wa mohlaba • Plaats- en Munisipaliteit

The total capital assets from own funds by the end of October 2025 amounted to R2.4 million.

CAPITAL BUDGET FROM OWN SOURCE 2025/2026					
Description R'000	Original Budget	October 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	9	190	19%	810
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	1,817	1,817	36%	3,183
TOTAL CAPITAL EXPENDITURE FUNDED FROM OWN SOURCE	30,264	1,825	2,478	8%	27,786



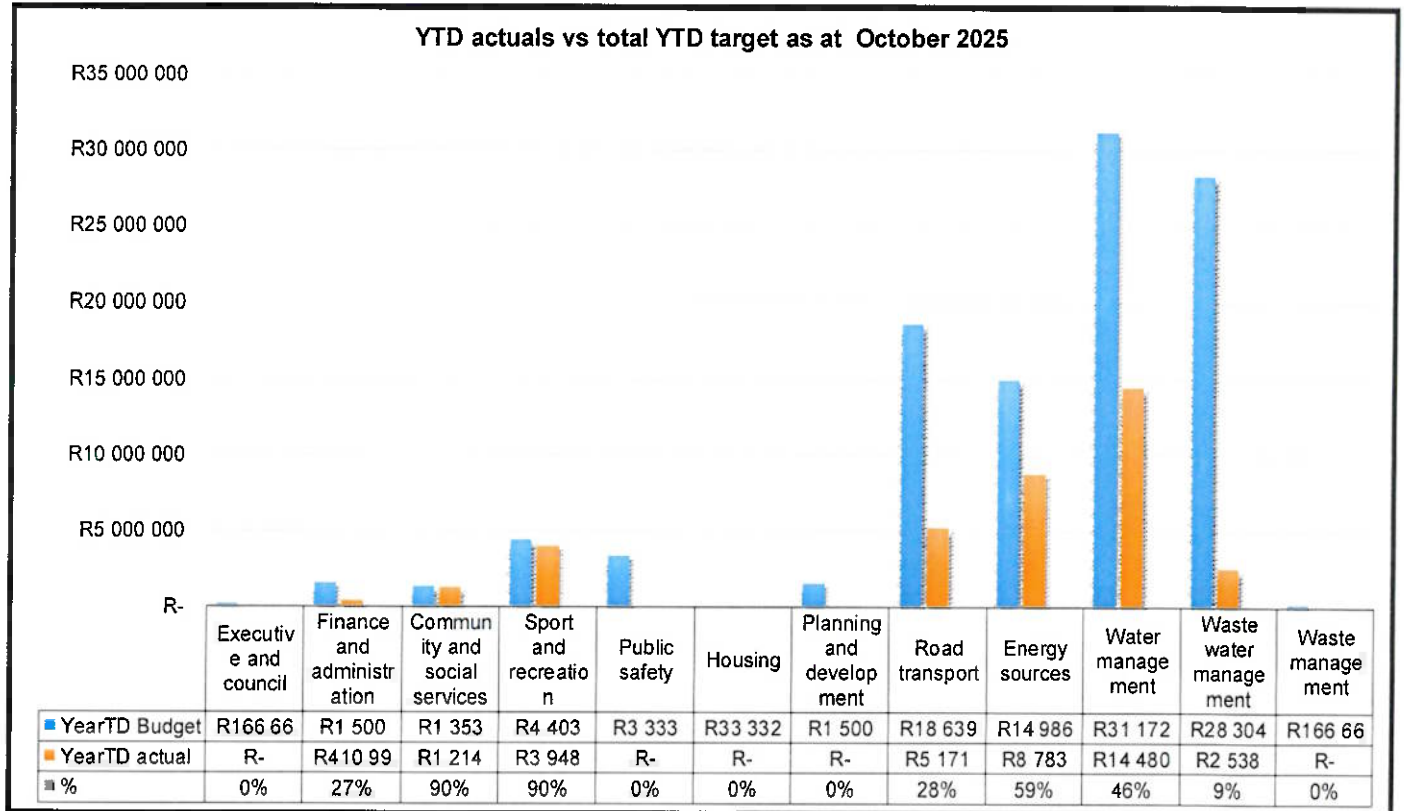
MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING 31 OCTOBER 2025

Local Municipality • Amma-ebaldwa sekele • Phasikha Municipality

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

Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	13,347	26,390	26,390	2,247	2,247	26,390	24,143	91.5%	1%
August	825	26,390	26,390	12,452	12,452	52,780	40,328	76.4%	4%
September	10,780	26,390	26,390	10,350	10,350	79,170	68,820	86.9%	3%
October	9,427	26,390	26,390	11,498	11,498	105,560	94,062	89.1%	4%
November	60,366	26,390	26,390	-	-	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	218,524	316,681	316,681	36,547					

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





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

Local Municipality • Inkqalekela ka setshaba • Plaisiwe Municipality

18 OTHER SUPPORTING DOCUMENTS

FS194 Maluti-a-Phofung - Supporting Table SC13d Consolidated Monthly Budget Statement - depreciation by asset class - M04 October

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	-	-	22,744	22,744	100.0%	68,232
Roads Infrastructure		-	23,122	23,122	-	-	7,707	7,707	100.0%	23,122
Roads		-	23,122	23,122	-	-	7,707	7,707	100.0%	23,122
Electrical Infrastructure		-	19,286	19,286	-	-	6,429	6,429	100.0%	19,286
LV Networks		-	19,286	19,286	-	-	6,429	6,429	100.0%	19,286
Water Supply Infrastructure		-	5,300	5,300	-	-	1,767	1,767	100.0%	5,300
Boreholes		-	5,300	5,300	-	-	1,767	1,767	100.0%	5,300
Solid Waste Infrastructure		-	20,524	20,524	-	-	6,841	6,841	100.0%	20,524
Waste Separation Facilities		-	20,524	20,524	-	-	6,841	6,841	100.0%	20,524
Community Assets		943	823	823	-	-	274	274	100.0%	823
Community Facilities		943	823	823	-	-	274	274	100.0%	823
Halls		943	823	823	-	-	274	274	100.0%	823
Computer Equipment		1,368	1,424	1,424	-	-	475	475	100.0%	1,424
Computer Equipment		1,368	1,424	1,424	-	-	475	475	100.0%	1,424
Furniture and Office Equipment		199	250	250	-	-	83	83	100.0%	250
Furniture and Office Equipment		199	250	250	-	-	83	83	100.0%	250
Machinery and Equipment		370	353	353	-	-	118	118	100.0%	353
Machinery and Equipment		370	353	353	-	-	118	118	100.0%	353
Transport Assets		5,061	4,848	4,848	-	-	1,616	1,616	100.0%	4,848
Transport Assets		5,061	4,848	4,848	-	-	1,616	1,616	100.0%	4,848
Total Depreciation	1	7,940	75,930	75,930	-	-	25,310	25,310	100.0%	75,930



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

Local Municipality • Mmolepolo wa Ishebe • Plo-llik • Munisipaliteit

19 CONCLUSION

MFMA Circular 124: Condition 6.9 reporting progress:

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

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

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

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

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



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

Local Municipality • Maluti-a-Phofung • 11561 • Phofung Municipality

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

20.1 Parent municipality's financial performance

FS194 Maluti-a-Phofung - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M04 October										
Vote Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 01 - Legislative Authority	1	-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		282	1,560	1,560	302	302	520	(218)	-41.9%	1,560
Vote 04 - Financial Services		1,021,881	1,032,783	1,032,783	15,730	419,550	344,261	75,289	21.9%	1,032,783
Vote 05 - Municipal Infrastructure		488,735	527,411	527,411	32,140	109,985	175,804	(65,818)	-37.4%	527,411
Vote 06 - Community Services		12,632	4,792	4,792	(960)	507	1,597	(1,090)	-68.2%	4,792
Vote 07 - Public Safety & Transport		383	462	462	44	295	154	141	91.9%	462
Vote 08 - Sports, Arts, Parks, Culture		13,086	16,362	16,362	1,113	1,296	5,454	(4,158)	-76.2%	16,362
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		16	5,863	5,863	39	271	1,954	(1,683)	-86.1%	5,863
Vote 10 - Hunan Settlements		1,321	12,708	12,708	166	655	4,236	(3,581)	-84.5%	12,708
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		962	2,394	2,394	85	351	798	(447)	-56.0%	2,394
Vote 13 - Electricity Department		695,361	823,845	823,845	37,679	134,449	274,615	(140,167)	-51.0%	823,845
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	2,234,660	2,428,179	2,428,179	86,338	667,662	809,393	(141,731)	-17.5%	2,428,179
Expenditure by Vote										
Vote 01 - Legislative Authority	1	65,145	67,317	67,317	4,336	17,129	22,439	(5,310)	-23.7%	67,317
Vote 02 - Office Of The Municipal Manager		22,148	24,646	24,646	2,119	7,953	8,215	(262)	-3.2%	24,646
Vote 03 - Corporate Services		57,384	77,313	77,313	4,627	23,462	25,771	(2,309)	-9.0%	77,313
Vote 04 - Financial Services		280,258	313,768	313,768	31,869	87,291	104,589	(17,298)	-16.5%	313,768
Vote 05 - Municipal Infrastructure		163,542	276,817	276,817	11,061	41,440	92,272	(50,832)	-55.1%	276,817
Vote 06 - Community Services		20,843	23,603	23,603	1,531	6,166	7,868	(1,701)	-21.6%	23,603
Vote 07 - Public Safety & Transport		186,641	184,056	184,056	10,049	62,015	61,352	663	1.1%	184,056
Vote 08 - Sports, Arts, Parks, Culture		469,350	54,437	54,437	3,669	15,989	18,146	(2,157)	-11.9%	54,437
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		11,692	16,591	16,591	1,994	5,490	5,530	(41)	-0.7%	16,591
Vote 10 - Hunan Settlements		12,061	44,933	44,933	659	2,405	14,978	(12,573)	-83.9%	44,933
Vote 11 - Idp, Pms Department		3,713	4,078	4,078	321	1,321	1,359	(38)	-2.8%	4,078
Vote 12 - Spatial Development, Planning & Traditional Affairs		11,269	22,791	22,791	1,090	4,209	7,597	(3,388)	-44.6%	22,791
Vote 13 - Electricity Department		1,568,703	1,257,084	1,257,084	227,710	587,762	419,028	168,734	40.3%	1,257,084
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	2,872,748	2,367,434	2,367,434	301,035	862,633	789,145	73,488	9.3%	2,367,434
Surplus/ (Deficit) for the year	2	(638,089)	60,745	60,745	(214,697)	(194,971)	20,248	(215,220)	-1062.9%	60,745



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

Local Municipality • Mmasepala wa seLentse • Phisoke Muniisipali

FS194 Maluti-a-Phofung - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October										
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	36,016	124,964	246,354	(121,390)	-49%	739,063
Service charges - Water		81,910	95,159	95,159	7,120	32,505	31,720	786	2%	95,159
Service charges - Waste Water Management		48,889	51,422	51,422	4,582	18,471	17,141	1,330	8%	51,422
Service charges - Waste management		48,662	51,184	51,184	4,566	18,278	17,061	1,217	7%	51,184
Sale of Goods and Rendering of Services		2,688	6,584	6,584	185	983	2,195	(1,211)	-55%	6,584
Agency services interest										
Interest earned from Receivables		107,556	125,181	125,181	9,159	26,536	41,727	(15,191)	-36%	125,181
Interest from Current and Non Current Assets		20,948	12,605	12,605	2,846	7,346	4,202	3,145	75%	12,605
Dividends										
Rent on Land		-	1,000	1,000	-	-	333	(333)	-100%	1,000
Rental from Fixed Assets		1,857	3,992	3,992	92	442	1,331	(888)	-67%	3,992
Licence and permits										
Special rating levies										
Operational Revenue		1,087	11,772	11,772	422	754	3,924	(3,170)	-81%	11,772
Non-Exchange Revenue										
Property rates		107,972	110,363	110,363	9,218	35,443	36,788	(1,344)	-4%	110,363
Surcharges and Taxes										
Fines, penalties and forfeits		207	2,396	2,396	70	511	799	(288)	-36%	2,396
Licence and permits		-	1,663	1,663	-	-	554	(554)	-100%	1,663
Transfers and subsidies - Operational		852,793	882,846	882,846	255	366,636	294,282	72,354	25%	882,846
Interest		426,385	41,693	41,693	3,467	10,287	13,898	(3,610)	-26%	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	2,136,929	2,136,929	77,987	643,158	712,310	(69,152)	-10%	2,136,929
Expenditure By Type										
Employee related costs		504,773	546,277	546,277	47,023	183,389	182,092	1,297	1%	546,277
Remuneration of councillors		37,151	36,529	36,529	2,670	10,710	12,176	(1,466)	-12%	36,529
Bulk purchases - electricity		1,068,512	1,114,944	1,114,944	199,583	520,255	371,648	148,607	40%	1,114,944
Inventory consumed		27,036	52,842	52,842	125	6,644	17,614	(10,970)	-62%	52,842
Debt impairment		423,323	13,280	13,280	-	-	4,427	(4,427)	-100%	13,280
Depreciation and amortisation		7,940	75,930	75,930	-	-	25,310	(25,310)	-100%	75,930
Interest		426,974	51,500	51,500	21,420	44,472	17,167	27,305	159%	51,500
Contracted services		136,293	173,462	173,462	2,465	28,767	57,821	(29,054)	-50%	173,462
Transfers and subsidies		177,250	198,043	198,043	15,576	46,912	68,014	(19,102)	-29%	198,043
Irrecoverable debts written off		1,180	23,120	23,120	282	892	7,707	(6,815)	-88%	23,120
Operational costs		68,990	81,507	81,507	11,891	20,592	27,169	(6,577)	-24%	81,507
Losses on Disposal of Assets		(6,676)	-	-	-	-	-	-	-	-
Other Losses		2	-	-	-	-	-	-	-	-
Total Expenditure		2,872,748	2,367,434	2,367,434	301,035	862,633	789,145	73,488	9%	2,367,434
Surplus/(Deficit)		(884,115)	(230,505)	(230,505)	(223,048)	(219,475)	(76,835)	(142,640)	0	(230,505)
Transfers and subsidies - capital (monetary allocations)										
		246,026	291,250	291,250	8,351	24,504	97,083	(72,579)	(0)	291,250
Transfers and subsidies - capital (in-kind)										
Surplus/(Deficit) after capital transfers & contributions		(638,089)	60,745	60,745	(214,697)	(194,971)	20,248	(215,220)	(0)	60,745
Income Tax										
Surplus/(Deficit) after income tax		(638,089)	60,745	60,745	(214,697)	(194,971)	20,248	(215,220)	(0)	60,745
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality		(638,089)	60,745	60,745	(214,697)	(194,971)	20,248	(215,220)	(0)	60,745
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions										
Surplus/ (Deficit) for the year		(638,089)	60,745	60,745	(214,697)	(194,971)	20,248	(215,220)	(0)	60,745



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

Local Municipality • Mmasepala ka Mafeteng • Phasitike Muna e tletile

FS194 Maluti-a-Phofung - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M04 October										
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
Capital expenditure - Municipal Vote										
Expenditure of single-year capital appropriation										
Vote 01 - Legislative Authority	1	-	-	-	-	-	-	-	-	-
01.3 - Council General		-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Municipal Manager		-	500	500	-	-	167	(167)	-100%	500
02.2 - Mm Administration		-	500	500	-	-	167	(167)	-100%	500
Vote 03 - Corporate Services		5,012	2,500	2,500	-	221	833	(612)	-73%	2,500
03.2 - Corporate Administration		5,170	500	500	-	-	167	(167)	-100%	500
03.5 - Information Technology - Ict		(159)	2,000	2,000	-	221	667	(445)	-67%	2,000
Vote 04 - Financial Services		193	1,000	1,000	9	190	333	(144)	-43%	1,000
04.5 - Income/Revenue		-	-	-	-	-	-	-	-	-
04.9 - Assets Management		193	1,000	1,000	9	190	333	(144)	-43%	1,000
Vote 05 - Municipal Infrastructure		98,981	234,850	234,850	6,744	22,190	78,283	(56,093)	-72%	234,850
05.2 - Roads		19,243	51,918	51,918	2,758	4,921	17,306	(12,384)	-72%	51,918
05.3 - Infrastructure Administration		1,223	4,000	4,000	-	250	1,333	(1,083)	-81%	4,000
05.4 - Water		18,395	93,518	93,518	3,076	14,480	31,173	(16,693)	-54%	93,518
05.5 - Sewerage		46,757	84,915	84,915	910	2,538	28,305	(25,766)	-91%	84,915
05.6 - Waste Management		13,363	500	500	-	-	167	(167)	-100%	500
Vote 06 - Community Services		(346,922)	4,061	4,061	469	1,214	1,354	(139)	-10%	4,061
06.2 - Community Services		(346,922)	3,361	3,361	469	1,214	1,120	94	8%	3,361
06.7 - Cemeteries		-	700	700	-	-	233	(233)	-100%	700
Vote 07 - Public Safety & Transport		11,428	11,000	11,000	-	-	3,667	(3,667)	-100%	11,000
07.2 - Disaster Management		-	-	-	-	-	-	-	-	-
07.4 - Fire & Emergency Services		-	7,000	7,000	-	-	2,333	(2,333)	-100%	7,000
07.5 - Public Safety & Transport Administration		11,428	3,000	3,000	-	-	1,000	(1,000)	-100%	3,000
07.6 - Security Guards		-	1,000	1,000	-	-	333	(333)	-100%	1,000
Vote 08 - Sports, Arts, Parks, Culture		10,323	13,212	13,212	2,460	3,948	4,404	(456)	-10%	13,212
08.1 - Sport Arts & Culture Administration		10,323	13,212	13,212	2,460	3,948	4,404	(456)	-10%	13,212
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		-	-	-	-	-	-	-	-	-
Vote 10 - Human Settlements		-	100	100	-	-	33	(33)	-100%	100
10.2 - Housing Services		-	100	100	-	-	33	(33)	-100%	100
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		-	4,500	4,500	-	-	1,500	(1,500)	-100%	4,500
12.1 - Town Planning		-	4,500	4,500	-	-	1,500	(1,500)	-100%	4,500
Vote 13 - Electricity Department		983	44,958	44,958	1,817	8,783	14,986	(6,203)	-41%	44,958
13.2 - Electricity		983	44,958	44,958	1,817	8,783	14,986	(6,203)	-41%	44,958
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total single-year capital expenditure		(220,002)	316,681	316,681	11,498	36,547	105,560	(69,014)	(0)	316,681
Total Capital Expenditure		(220,002)	316,681	316,681	11,498	36,547	105,560	(69,014)	(0)	316,681



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

Local Municipality • Municipal wide service • Platteklip Municipality

20.2 Municipal Entity's financial performance

The MFMA s87(11) report for the month of October 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 - M04 October										
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	17,980	69,148	90,312	(21,164)	-23%	270,936
Total Operating Revenue	1	202,535	270,936	270,936	17,980	69,148	90,312	(21,164)	-23%	270,936
Expenditure By Municipal Entity										
<i>Entity Name</i>										
Maluti Water (Pty) Ltd		161,949	270,936	270,936	14,246	58,480	90,312	(31,832)	-35%	270,936
Total Operating Expenditure	2	161,949	270,936	270,936	14,246	58,480	90,312	(31,832)	-35%	270,936
Surplus/ (Deficit) for the yr/period		40,586	0	0	3,733	10,668	0	(52,997)	-264983225%	0
Capital Expenditure By Municipal Entity										
<i>Entity Name</i>										
Maluti Water (Pty) Ltd		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	3	-	-	-	-	-	-	-	-	-

MAP WATER FINANCIAL PERFORMANCE - OCTOBER 2025				
Description R'000	Original Budget	Oct-25	YearTD Actual	%
INCOME	(270 936)	(17 980)	(69 148)	26%
Interest from Current and Non Current Assets	(159)		-	0%
Sale of Goods and Rendering of Services	(159)		-	0%
Intercompany/Parent-Subsid Transactions	(186 916)	(15 576)	(62 305)	33%
Intercompany Transaction- Sewer Levy	(40 478)	(717)	(2 142)	5%
Intercompany Transaction- Water Levy	(43 224)	(1 686)	(4 700)	11%
EXPENDITURE	270 936	14 246	58 480	22%
Employee related costs	176 278	14 103	57 855	33%
Contracted services	29 978	8	29	0%
Operational costs	48 083	122	582	1%
Inventory consumed	16 436	14	15	0%
Interest	162	-	-	0%
SURPLUS/-DEFICIT	(0)	(3 733)	(10 668)	



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

21 COMPLIANCE WITH THE CONDITIONS FOR MUNICIPAL DEBT RELIEF

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

<p>Annexure A2 - Monthly</p>	
<p>National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003</p>	
<p>Municipality Self-Assessment</p>	
<p>Certificate of Compliance: Municipal Debt Relief Conditions for Application</p>	
<p>Period</p>	<p>Oct'25</p>
<p>National Financial Year</p>	<p>2025/28</p>
<p>Demarcation Code of Municipality being assessed</p>	<p>FS194</p>
<p>District</p>	<p>Thabo Mofutsanyana</p>
<p>Demarcation Description</p>	<p>Maluti-a-Phofung</p>
<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>	
<p>Municipal Debt Relief Conditions (Monthly reporting)</p>	
<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>	
<p>Choose from drop down list</p>	

Notes/Comments



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

1	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	▼	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.
2	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://guploadportal.treasury.gov.za?</p>	Yes	▼	
3	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	▼	
4	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	▼	
5	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://guploadportal.treasury.gov.za?</p>	Yes	▼	
6	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	▼	



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

Local Municipality: ... • Municipality: ... • Province: ...

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?	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?	Yes	The monthly calculations are not done on the system. Which affects the budget projections.



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

Local Municipality: ...

11	6.4.2	<p><i>Note - If the municipality merely used the depreciation and asset impairment to 'balance' the budget and there is no realignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as: "No".</i></p> <p>- 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)?</p> <p><i>Note - If the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT/NT must assess whether the existing FRP incorporates /will give effect to a funded MTREF. If not, the FRP requires strengthening.</i></p>	<div style="border: 1px solid black; padding: 2px; text-align: center;">Yes</div>	
12	6.4.2	<p>- If the municipality's MTREF is not funded and it has an FRP per the legislative framework, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?</p> <p><i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i></p>	<div style="border: 1px solid black; padding: 2px; text-align: center;">Yes</div>	<p>The Municipality does not have the FRP but it has the credible budgeted funding plan</p>
13	6.4.2	<p>- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 - Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (For example higher winter Eskom tariffs, lower January collection rates, etc.?)</p>	<div style="border: 1px solid black; padding: 2px; text-align: center;">Yes</div>	
14	6.5	<p>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?</p>	<div style="border: 1px solid black; padding: 2px; text-align: center;">Yes</div>	<p>The 2025-2026 Final tariff tool was uploaded on the 18 June 2025</p>



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

Local Municipality: ... • MFMA s.71(1)(b) • ...

6.6	<p>Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTRF, demonstrated, through its by-laws and budget related policies that:</p>		
6.6.1	<p>- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?</p>	<p align="center">Yes</p>	<p>The billing report (BM030) is attached The proof of emails of accounts is attached and Notice</p>
6.6.2	<p>- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?</p>	<p align="center">Yes</p>	<p>Auditing, disconnections and notices are done, and the disconnection invoices are issued(poe's attached)</p>
6.6.3	<p>- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? <i>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.</i></p>	<p align="center">Yes</p>	
6.6.4	<p>- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilo watt 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></p>	<p align="center">Yes</p>	<p>All registered indigents are on prepaid and they purchase as per their use if they exceed the FBE of 50KWH. The challenge is on water. The Municipality doesn't have resources to do the restrictions</p>



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

Location: Cape Town • Approved by: 001-10102025 • Prepared by: MAF/MSD/MSD/MSD

6.6	<p>Supporting evidence: The National Treasury and/or provincial treasury's related budget assessment confirms the municipality's relevant MTRF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.</p>		
6.7	<p>Maintain a minimum average quarterly collection of property rates and services charges –</p> <ul style="list-style-type: none"> - 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? 	<input type="text" value="Yes"/>	<p>The municipality achieved the 80% average collection by the end of the 1st quarter. The % collection for October was 55%. The billing vs collection report is calculated based on September Schedule C4 and October Schedule SC9 which includes payments in advance, prepaid collection & Journals.</p>
19			
6.7.2	<p>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.</p> <ul style="list-style-type: none"> - 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 : 		
6.7.2.1	<ul style="list-style-type: none"> * 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; 	<input type="text" value="Yes"/>	<p>The billing report (BMD30) is attached The proof of emails of accounts is attached and Notice</p>
20			
6.7.2.2	<ul style="list-style-type: none"> * the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)? 	<input type="text" value="Yes"/>	<p>Auditing and disconnections are done, and the disconnection invoices are issued (poes attached)</p>
21			



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

Esikame Municipality • Municipal Finance Officer • Esikame Municipality

22	6.7.2.3	<p>* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure?</p>	Yes	
23	6.7.3	<p>- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?</p>	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
24	6.7.4	<p>- 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?</p>	Yes	
25	6.7.5	<p>- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?</p>	Yes	



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

Local Municipality: • Matielix-Phoroleng • Phoroleng Municipality

6.8		Municipality's Completeness of the revenue base –	
26	6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered municipal valuer?	Yes The GVR recon is a quarterly report
27	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <i>Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement</i>	Yes The progress for October is attached
28	6.8.2	- For the latest ending Quarter -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://guploadportal.treasury.gov.za/ ?	Yes The GVR recon is a quarterly report and the fourth quarter was uploaded on Go-muni



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

Doc Ref: MFMA 71.1 - Amendment 2025 submitted by: Ekurhuleni Municipality - Bot

6.9	Monitor and report on implementation –	
29	<p>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?</p>	Yes <input type="checkbox"/>
30	<p>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></p>	Yes <input type="checkbox"/>
31	<p>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?</p>	Yes <input type="checkbox"/>
32	<p>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://guploadportal.treasury.gov.za?</p>	Yes <input type="checkbox"/>



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

Local Government, • Arranged for publication by the Provincial Government

33	<p>6.10</p> <p><i>Note - a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFPS.</i></p> <p>Provincial Treasury Note - Provincial Treasury certification of municipal compliance – in terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless:</p>	
34	<p>6.10.1</p> <p>- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?</p>	<div style="border: 1px solid black; padding: 2px; display: inline-block;">Select ▼</div>
35	<p>6.10.2</p> <p>- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://guploadportal.treasury.gov.za/?</p> <p><i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i></p>	<div style="border: 1px solid black; padding: 2px; display: inline-block;">Select ▼</div>
35	<p>6.10.3</p> <p>- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?</p>	<div style="border: 1px solid black; padding: 2px; display: inline-block;">Select ▼</div>



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

36	<p>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?</p>	No	
	<p><i>Note - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. NT confirms that MFMA Circular No. 124; condition 6.11 (Limitation on municipality borrowing powers) will only be enforced in relation to new long term loans (entered into after the effective date of debt relief approval) as envisaged in MFMA section 46. Short term borrowing, including making use of an overdraft for in-year bridging purposes are not considered within the ambit of this condition.</i></p>		
	<p>6.12 For the duration of the Municipal Debt Relief (to ensure proper management of resources):</p>		
37	<p>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?</p>	Yes	
38	<p>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?</p>	Yes	<p>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</p>



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

LOCAL MUNICIPALITY • MUNICIPALITEIT • MUNISIPALITEIT

39	<p><i>Note: Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.8(3).</i></p>	Yes
40	<p>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.</p> <p>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></p>	No
41	<p>6.14 NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?</p> <p><i>Note: By applying for Municipal Debt Relief as set-out in paragraph 3 of MFMA Circular no. 124, the council of a municipality that during the duration of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agrees to apply to NERSA to revoke the municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be preceded by the relevant processes for appointing an external mechanism as envisaged in Chapter 8 of the Municipal Systems Act, 2000, including the necessary service delivery agreement aligning with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of government's wider support to Eskom, Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief, etc.</i></p>	No



Local Municipality • Member of Council • Photo: The Mayor

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

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

The table below indicates the compliance score of 90% based on the municipality's self-assessment in terms of the Eskom debt relief requirements.

Municipal Details		Monthly Performance Report												Scoring and Rating																																	
		Part A			Part B		Part C	Part D		Part E			Part F																																		
Month	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	Matluli-a-Phofu/FS194	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	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	76%	Major compliance			
26.August/25	Matluli-a-Phofu/FS194	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	76%	Major compliance	
27.September/25	Matluli-a-Phofu/FS194	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	80%	Above Minimum	
28.October/25	Matluli-a-Phofu/FS194	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	90%	Above Minimum	
29.November/25	Matluli-a-Phofu/FS194																																											0%	Not completed		
30.December/25	Matluli-a-Phofu/FS194																																												0%	Not completed	
31.January/26	Matluli-a-Phofu/FS194																																											0%	Not completed		
32.February/26	Matluli-a-Phofu/FS194																																											0%	Not completed		
33.March/26	Matluli-a-Phofu/FS194																																											0%	Not completed		
34.April/26	Matluli-a-Phofu/FS194																																												0%	Not completed	
35.May/26	Matluli-a-Phofu/FS194																																												0%	Not completed	
36.June/26	Matluli-a-Phofu/FS194																																												0%	Not completed	
37.July/26	Matluli-a-Phofu/FS194																																												0%	Not completed	
38.August/26	Matluli-a-Phofu/FS194																																												0%	Not completed	
39.September/26	Matluli-a-Phofu/FS194																																												0%	Not completed	
40.October/26	Matluli-a-Phofu/FS194																																												0%	Not completed	
41.November/26	Matluli-a-Phofu/FS194																																													0%	Not completed



Local Municipality • Municipality of Esfahan • Esfahan Municipality

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

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



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

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

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

Ref	Description	2025/2026 - Monthly Monitoring														
		As Per Debt Relief Application	Current Year - 2025/2026													
	Baseline	Adopted Budget	Adjusted Budget	Full Year Forecast	MM1	MM2	MM3	MM4	MM5	MM6	MM7	MM8	MM9	MM10	MM11	MM12
1	<u>Indigent Household service targets</u>															
	<u>Water: (Include All Indigent households also in Eskom supplied areas)</u>															
	Indigent HH's with piped water inside dwelling	-														
2	Indigent HH's with piped water inside yard but not in dwelling	-														
	Indigent HH's using public tap (at least min service level)	-														
4	Indigent HH's with other water supply (at least min service level)	18 755 498														
	Total no. of indigent HH's receiving Minimum Service Level and Above sub-total	-	18 755 498	-												
3	Indigent HH's using public tap (i.e. min service level)	-														
4	Indigent HH's with other water supply (i.e. min service level)	-														
	Indigent HH's with No water supply	-														
5	Total no. of indigent HH's receiving - Below Minimum Service Level sub-total	-	18 755 498	-												
	Total number of registered indigent households															
	Status of Water meters:															
	Number of indigent HH's with prepaid Water	-														
	Number of indigent HH's with conventional meters Water	2 250														
	Number of indigent HH's NOT metered currently - Water	7 006														
	Number of indigent HH's with NO Water supply - No metering	-														
	Total number of registered indigent households	-	10 896	-	10 896	12 171	16 290	18 598	-	-	-	-	-	-	-	-
	Status of unlimited supply of Water															
	Number of indigent HH's with conventional meters Water - where the municipality is NOT physically restricting	-														



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

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

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

Ref	Description	Current Year - 2025/2026			2025/2026 - Monthly Monitoring													
		As Per Debt Relief Application	Adopted Budget	Adjusted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12	
	Status of unlimited supply of Water:																	
	Number of indigent HH's with conventional metered Water - where the municipality is NOT physically restricting Water to the national free basic limit of 6 litres per household per month	-	-	-	-	7 836	9 790	13 656	16 010	-	-	-	-	-	-	-	-	-
	Number of indigent HH's NOT metered currently receiving unlimited supply - Water	-	-	-	-	7 836	9 790	13 656	16 010	-	-	-	-	-	-	-	-	-
11	Total number of registered indigent households receiving unlimited supply - Water	-	-	-	-	15 672	19 580	27 312	32 020	-	-	-	-	-	-	-	-	-
	Of the Total Number of registered indigent households receiving unlimited supply - State the Number of HH's billed for consumption above the 6 kilolitres					7 836	9 790	13 656	16 010									
	Energy: (Include All Indigent households also in Eskom supplied areas)																	
	Indigent HH's with Electricity (at least min service level)					10 056	12 171	16 200	18 950									
	Indigent HH's with Electricity - prepaid (min service level)					10 056	12 171	16 200	18 950									
	Total no. of indigent HH's receiving Minimum Service Level and Above sub-total					20 112	24 342	32 400	37 900									
	Indigent HH's with Electricity (< min service level)					-	-	-	-									
	Indigent HH's with Electricity - prepaid (< min service level)					-	-	-	-									
	Indigent HH's with other energy sources					-	-	-	-									
5	Total no. of indigent HH's receiving - Below Minimum Service Level sub-total					10 056	12 171	16 200	18 950									
	Total number of registered indigent households					30 218	36 513	48 600	56 850									
	Status of Electricity meters:																	
	Number of indigent HH's with prepaid Electricity					10 056	12 171	16 200	18 950									
	Number of indigent HH's with conventional metered Electricity					-	-	-	-									
	Number of indigent HH's NOT metered currently - Electricity					-	-	-	-									
	Number of indigent HH's with other energy sources - No metering					-	-	-	-									
12	Total number of registered indigent households					30 218	36 513	48 600	56 850									



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

Local Municipality • Amathole District • Free State Province

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

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

Ref	Description	As Per Debt Relief Application		2025/2026 - Monthly Monitoring															
		Baseline	Full Year Forecast	Current Year - 2025/2026	Adopted Budget	Adjusted Budget	IM1	IM2	IM3	IM4	IM5	IM6	IM7	IM8	IM9	IM10	IM11	IM12	
12	<p>Total number of registered indigent households</p> <p>Status of unlimited supply of Electricity:</p> <p>Number of indigent HH's with conventional metered Electricity - where the municipality is NOT physically restricting Electricity to the national free basic limit of 50kwh per household per month</p> <p>Number of indigent HH's NOT metered currently receiving unlimited supply - Electricity</p> <p>Total number of registered indigent households receiving unlimited supply - Electricity</p> <p>Of the Total Number of registered indigent households receiving unlimited supply of Electricity - State the Number of HH's billed for consumption above the 50 kwh</p>	-	-	-	-	18 096	12 171	16 200	18 950	-	-	-	-	-	-	-	-	-	-
13	<p>Number of ALL Households receiving Free Basic Services (including registered indigent Households)</p> <p>Water (5 litres per household per month)</p> <p>Electricity (other energy) (50kwh per household per month)</p>	-	-	-	-	10 095	12 171	16 200	18 950	-	-	-	-	-	-	-	-	-	-
7	<p>Cost of Free Basic Services provided to ALL Households in - Formal Settlements (R'000)</p> <p>Water (5 litres per household per month)</p> <p>Electricity (other energy) (50kwh per household per month)</p>	-	-	-	-	171 195	180 361	192 708	222 705	-	-	-	-	-	-	-	-	-	-
8	<p>Cost of Free Basic Services provided to ALL Households in - Informal Formal Settlements (R'000)</p> <p>Water (5 litres per household per month)</p> <p>Electricity (other energy) (50kwh per household per month)</p> <p>Total cost of FBS Water and Electricity provided to ALL Households</p>	-	-	-	-	1 286 803	1 525 256	1 902 888	2 316 600	-	-	-	-	-	-	-	-	-	-



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

Local Municipality: Maitland | Ward: 01 | Financial Year: 2025/2026

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

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

Ref	Description	As Per Debt Relief Application		Current Year - 2025/2026		2025/2026 - Monthly Monitoring												
		Baseline	Adjusted Budget	Full Year Forecast	Adopted Budget	IM01	IM02	IM03	IM04	IM05	IM06	IM07	IM08	IM09	IM10	IM11	IM12	
8	Total cost of FBS Water and Electricity provided to ALL Households	-	-	-	1 286 983	1 525 256	1 902 846	2 316 600	-	-	-	-	-	-	-	-	-	-
	Highest level of free service provided per household (ALL Households)																	
	Property rates (R value threshold)				6	6	6	6										
	Water (kilolitres per household per month)				-	-	-	-										
	Sanitation (kilolitres per household per month)				222	222	222	222										
	Sanitation (Rand per household per month)				50	50	50	50										
	Electricity (kwh per household per month)				141	141	141	141										
	Rates (average rates per week)																	
9	Revenue cost of subsidised services provided for ALL Households (R'000)				-	-	-	-										
14.a)	Residential Category - Property rates (tariff adjustment) - impermissible values per section 17 of MPRA				-	-	-	-										
14.b)	PSI Category - Property rates (tariff adjustment) - impermissible values per section 17 of MPRA				-	-	-	-										
15	Additional Subsidies - Property rates - exemptions, reductions and rebates in excess of section 17 of MPRA				-	-	-	-										
16	Water (in excess of 6 kilolitres per indigent household per month)				-	-	-	-										
	Sanitation (in excess of free sanitation service to indigent households)				-	-	-	-										
	Electricity/other energy (in excess of 50 kwh per indigent household per month)				-	-	-	-										
	Rates (in excess of one removal a week for indigent households)				-	-	-	-										
	Municipal Housing - rental rebates				-	-	-	-										
	Housing - no structure subsidies				-	-	-	-										
	Other				-	-	-	-										
6	Total revenue cost of subsidised services provided				-	-	-	-										



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

Local Municipality • Amrteshpalli ward no. 3 • 8, 8th Block, Malaviya Nagar

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

21.4.1 Collection Rate Assessment

National Treasury		Free State				Municipal Details										
Municipal Debt Relief		District		Municipality		Period Monitored		No. Of Wards								
MFMA Circular No. 124				Malaviya Nagar		October		31								
Municipal Finance Management Act No. 56 of 2003		Code		FS194												
Collection Rate Assessment																
Aggregate Collection	Summary - Quarter 1			Summary - Quarter 2			Summary - Quarter 3			Summary - Quarter 4						
	Billing	Collection	R - Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection
1. Collection for whole demarcation	133,674,746	33,602,184	100,072,561	25%	29,330,408	6,581,193	22,749,215	22%	-	-	-	#DIV/0!	16,785,051	3,761,536	13,023,515	22%
2. Collection excl. Eskom supplied areas	89,650,384	12,976,972	76,673,412	14%	19,156,637	3,289,859	15,866,778	17%	-	-	-	#DIV/0!	16,785,051	3,761,536	13,023,515	22%
3. Collection Property Rates	27,826,901	17,704,551	10,122,350	64%	9,262,559	2,237,537	7,025,022	24%	-	-	-	#DIV/0!	2,364,380	815,275	1,549,105	34%
4. Total average collection Electricity (Municipal supplied areas)	11,741,167	8,473,429	3,267,738	72%	-	392,367	(392,367)	#DIV/0!	-	-	-	#DIV/0!	-	896,862	(896,862)	#DIV/0!
5. Total average collection Water	24,571,069	3,236,905	21,334,163	13%	9,148,651	1,654,121	7,294,530	20%	-	-	-	#DIV/0!	4,561,410	1,186,404	3,375,006	26%
6. Total average collection Wastewater	15,424,654	1,519,440	13,905,214	10%	5,466,139	774,549	4,691,590	14%	-	-	-	#DIV/0!	2,128,354	401,845	1,726,509	19%
7. Total average collection Refuse	15,668,440	1,527,666	13,940,774	10%	5,282,575	969,887	4,312,688	16%	-	-	-	#DIV/0!	1,296,531	224,699	1,071,832	17%
8. Total average collection Interest	38,642,516	1,140,193	37,502,322	3%	170,464	362,732	(182,268)	207%	-	-	-	#DIV/0!	6,434,377	236,453	6,197,924	4%



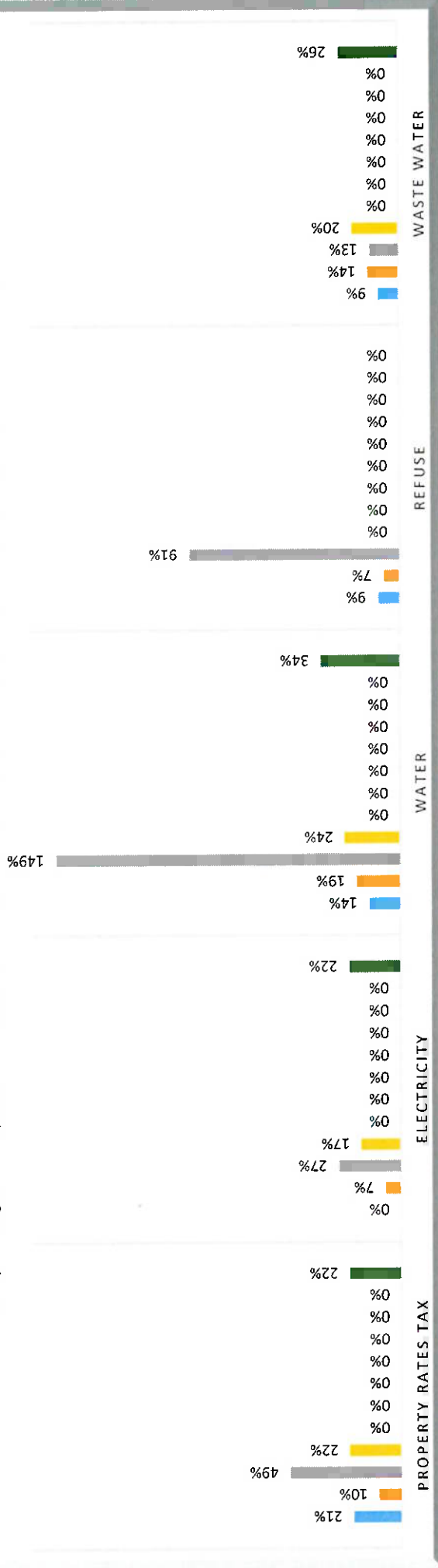
**MFMA SECTION 71: IN-YEAR BUDGET STATEMENT FOR THE MONTH ENDING
31 OCTOBER 2025**

Local Municipality of Matet • Matet, 1000 • Matet, 1000 • Matet, 1000

21.4.2 Monthly / Quarterly collection per ward

% MONTHLY COLLECTION PERFORMANCE

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





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

21.5 Annexure A2 - Provincial Treasury debt relief

Local Municipality • Mmasepala wa ritehoā • Phasiyane Municipality

compliance certificate MFMA Circular 124

Enquiries: Mr. SG Muthale
Email: MuthaleS@treasury.fs.gov.za
Reference: Revenue & Debt Management



treasury
Department of
the Premier
FREE STATE PROVINCE

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

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

Dear Ms. Gaarekwe and Adv. M. Mofokeng

MUNICIPAL DEBT RELIEF COMPLIANCE CERTIFICATE FOR THE PERIOD OF SEPTEMBER 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 significant improvement in the compliance rate, in fact, it increases from 49% in August 2025 to 63% in September 2025. It is required that the municipality must comply with all the conditions 6.1-6.14 of MFMA Circular 124, read together with the additional conditions specific to the municipality set out in its National Treasury debt relief approval letter.

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.

Office of the Head of the Department
Free State Provincial Treasury
Erf. 29425, Bloemfontein 9000
Tobee Building, 1st Floor, Cox Fickard and Zestron Streets, CBD, Bloemfontein

www.fs.gov.za

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

- Uploading documents on the Go-Muni Portal

Table 1: September 2025 Monthly performance report

Municipal Report		Monthly Performance Report										Reporting Period			
Item	Account	Actual	Approved	Variance	Actual	Approved	Variance	Actual	Approved	Variance	Actual	Approved	Variance	Actual	Approved
...

Condition 6.3: Maintaining the Eskom bulk current account – The municipality has persistently short-paid its Eskom current account. It is not clear as to how DAA arrangement is unfolding in terms of the amounts being collected by Eskom and the shortfall which the municipality must pay.

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

Condition 6.7 - Maintain a minimum average quarterly collection of property rates and services charges. The municipality has not issued a consolidated monthly bill to all customers/property owners in terms of which all partial payments received are allocated. The municipality is requested to comply with MFMA Circulars 124, 128, and 130 and follow the order of prony firstly, to



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

Local Municipality • Morija, ophela wa rathole • Phokeng, Morija

property rates, thereafter to water, wastewater, refuse removal, and lastly to electricity

Condition 6.8 - Municipality's Completeness of the revenue base: The municipality has submitted a progress report detailing the steps taken to address the identified variances. According to the municipality, the remaining variances will be cleared by the end of December 2025.


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

MFMA 571 Statement component		Compliance (Yes / No)
1	The Budget Performance Overview (paragraph 4) of the MFMA 571 statement explicitly advised on the municipality's progress in implementing the municipality's budget and where relevant also the budget funding plan) - where implementation is slow, the statement advised explicitly on progress, challenges, and corrective actions.	No
2	The conclusion (paragraph 14) of the MFMA 571 statement explicitly advised in part of the MFMA Circular 124, Condition 6.9 reporting - i. Any risk associated and ii. The mitigating factors with the implementation of the municipality's Budget Funding Plan and/or Funded Budget	No
3	Annexure B of the MFMA 571 statement included the following debt relief reporting components	
3.1.1	The municipality's MFMA Circular 124 self-assessment	Yes
3.1.2	The self-assessment (refer 3.1.1 above) was included in the format of MFMA Budget Circular 128 (Annexure B)	No
3.2	The municipality's overall relief compliance across the months of its debt relief participation since its National Treasury debt relief approval effective date	No
3.3	The latest Provincial Treasury debt relief compliance certificate and report issued to the municipality	No
3.4	The municipality's revenue collection performance	
	i. the overall performance graph, ii. Summary worksheet and iii. Collection per ward indicating who supplies electricity in the ward	No
3.4.2	The revenue collection performance information (refer 3.4.2) was included in the format of MFMA Budget Circular 128 (Annexure C)	No
3.5.1	The indigent management information	No
3.5.2	The indigent management information was included in the format of MFMA Budget Circular 128 (Annexure C)	No
3.6.1	The summary of the municipality's property rates reconciliation was undertaken in the National Treasury format	No
3.6.2	The municipality's progress during the month against its planned corrective action to address any variances evident from the property rates reconciliation	No
3.7.1	Any Eskom and Water (if the municipality has the Water function) Bulk current account invoice(s) due and payable during the month of reporting	No
3.7.2	The municipality's proof of payment of any such Eskom and / or Water Bulk current account invoice(s) during the month of reporting	No
3.7.3	The municipality's reconciliation statement for electricity and water (if it has the function) aligning to the MFMA 571 mSCOA data strings upload	No
3.8	Recommendations noting explicitly the aforementioned debt relief reporting to the Mayor and / or Mayoral Committee meeting	No



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

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

 National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003	
Free State Provincial Treasury	
Certificate of Compliance: Municipal Debt Relief Conditions for Application	
Period	Year 20 <input type="text" value="2025"/>
National Financial Year	2025/26 <input type="text" value="2025"/>
Demarcation Code of Municipality being assessed	65750 <input type="text" value="65750"/>
District	Thabo Mofutsanyana
Demarcation Description	Mbuli-a-Phofung
I, M. P. Lethabo , hereby certify that the provincial treasury endorsed the compliance sign at the conditions of Municipal Debt Relief as set out in MFMA Circular No. 124 and that the Provincial Treasury is satisfied and certifies that the said Municipality fully complies with the conditions as set out in the table below.	

Municipal Debt Relief Conditions (Monthly reporting)

Condition	Description	Response	Supporting Evidence
6.1.1	Has the municipality paid its bulk water current account to the National Treasury, the Water Board and/or Water Trading Entity within 1 day of making any such payment (in PDF format) on the Business-Related Portal https://businessrelatedportal.gov.za/ ?	No	-
6.1.2	Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/or Water Trading Entity within 1 day of making any such payment (in PDF format) on the Business-Related Portal https://businessrelatedportal.gov.za/ ?	No	-
6.1.3	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 mid-ME data string and the section 48(2) MFMA statement of the Water Board and/or Water Trading Entity?	No	-
6.1.4	Has the municipality paid its bulk water current account within 10 days of receiving the relevant invoice (the 122/26 to all municipalities, including metros)?	Yes	-
6.1.5	Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) on the Business-Related Portal https://businessrelatedportal.gov.za/ ?	Yes	-
6.1.6	Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mid-ME data string and the section 48(2) MFMA statement of Eskom?	No	-
6.2	Compliance with a funded budget	Yes	Yes
6.2.1	Is the municipality's MTRBF funded and aligned to the National Treasury's Budget Funding Guidelines? https://www.sars.gov.za/budget-funding-guidelines/	No	-
6.2.2	Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A1 - Budgeted Primary Performance) of the Municipal Budget and Reporting Regulations?	No	-
6.2.3	Has the municipality made adequate provision for debt repayment payments in the budget (in terms of revenue and property rates) during the 12 months commencing from the start of the budget on the A1 Schedule (Table A1 - Budgeted Primary Performance) of the Municipal Budget and Reporting Regulations?	Yes	-



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

Local Municipality • Amalopolu wa Iselente • Plotsike Municipality

6.1	Has the municipality made strategic provision for expenditure and asset replacement (including financial repairs and physical state of assets) on the A1 Schedule Table A6 - Budgeted Financial Performance of the Municipal Budget and Reporting Regulations?	Yes	-
6.2	If the municipality's MTRSP is not funded, has it raised and allocated a credit to a Budget Funding Plan as part of the MTRSP budget (refer para 6.2 of MTRSP Budget Circular no. 122, 09 December 2022)?	No	-
6.3	If the municipality's MTRSP is not funded and it has an FSP for the legislative Parliament, does the resulting FSP have a credit to a Budget Funding Plan (with the FSP as effect to a Budget FSP over the period of the FSP) - aligning with the approval of a Budget Funding Plan as envisaged in para 6.3 of MTRSP Budget Circular no. 122, 09 December 2022? <i>Note: only if the municipality does not have an FSP - refer to paragraph 6.3 above.</i>	No	-
6.4	Does the municipality's monthly and quarterly - address payments reflected on the A1 Schedule (Table A7 - Budgeted Expenditure and Reporting Tables) - Budgeted Monthly Cash Flow) of the Municipal Budget and Reporting Regulations align with the approved or a Budget Funding Plan as envisaged in the FSP (if applicable) and related financial trends (for example higher than forecasted costs, lower than forecasted revenue, etc.)?	No	-
6.5	Can the municipality (including relevant) that the municipality indicated to completed (with fund) the MTRSP Circular no. 98 and para 6.2 of MTRSP Budget Circular no. 122) as part of the month-end to a correct table and submit MTRSP statements as required (the table of the 2024/25 MTRSP)?	Yes	-
6.6	Identify and explain any performance trends in the municipality with effect from the ending of the month of actual performance through all by-law and reporting tables.		
6.7	6.7.1 Has the municipality taken a new or updated measures to ensure that all contractors/suppliers comply to terms of all partial payments received and submitted in the following order of priority: first to property rates (as per the relevant by-law) and second to other services? 6.7.2 Has the municipality allocated its electricity services and for those the purchasing of electricity services of any defaulting contractors (subject to payment the defaulters already reported as an account receivable with the municipality)? 6.7.3 Has the municipality to receiving orders also with the supply of water at the defaulting contractor property owner unless the contractor already reported as an account receivable with the municipality? (in terms of the relevant by-law) and submitted to the relevant water supply authority of water together with the relevant requirement to ensure a minimum supply of water order. 6.7.4 If the defaulting contractor/supplier, water is supplied as an account receivable with the municipality in the monthly report of electricity and water to that contractor to supply water physically reported to the municipality received from the electricity and water utility of 50 thousand monthly and 5 billion water respectively? <i>Note: the municipality's monthly water - is submitted with effect as part of the submission to relevant authorities the relevant report.</i>	Yes	-
6.8	6.8.1 Has the municipality followed 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 (to the 31 October - demonstrated in the MTRSP (6.7) monthly and quarterly performance) and MTRSP data changes compared to the Current United State? <i>Note: the municipality's monthly water - is submitted with effect as part of the submission to relevant authorities the relevant report.</i>	No	-
6.9	6.9.1 If the response to 6.7.1 is "Yes" and the municipality is unable to focus the minimum average water to be collected as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of the relevant Top-ups, the following: 6.9.2 The water performance trends relate to water supply areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (including those supplied areas) meets the stated quarterly average collection set out in paragraph 6.7.1. 6.9.3 The municipality, for water supply, is unable to physically collect and/or fund the supply of water to the relevant areas? 6.9.4 The municipality follows the relevant 2024/25 approved to collect the water service fees/charges with effect from the property of municipal revenue collected by the relevant authority as envisaged in paragraph 6.7.1 of the Municipal Systems Act, 1995 and that such fees and the associated for the relevant? 6.9.5 The municipality has property owners included water and sewer services in the municipality supplied water to ensure to be paid and pay them, on an individual basis for water, sewer and storm water, all the cost of the water, sewer and storm water? 6.9.6 Has the municipality adopted a policy to collect the water service fees/charges in the relevant areas with effect from 2024/25 MTRSP with a water and sewer? 6.9.7 Has the municipality's 2024/25 MTRSP and 2024/25 table and adopted spend budgets and MTRSP (Table 7) statements reflected the approved rate out in 6.7.1 and 6.7.4?	Yes	-

Site of the Head of the Corporation
of State Provincial Treasury
P.O. Box 25435, Johannesburg, 2001
18th Floor, One Richard and Zeehan Streets, CBD Ekurhuleni

www.fs.gov.za



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

Municipality's Compliance of the Reporting Item			
6.8.1	Has the municipality demonstrated through the National Treasury properly rates reconciliation that the municipality's billing system is complying with its 24 financial reporting period (Financial Reporting Period (FRP)) and is the reconciliation done quarterly (FRP) as required by the national treasury?	Yes	-
6.8.1	If the response to 6.8.1 is 'No', has the municipality demonstrated the steps taken to correct the situation identified?	Yes	-
6.8.1	For the month ending quarter: Has the municipality submitted its completed billing system (FRP) and/or other data to the national treasury as required by paragraph 6.8.1 to the National Treasury quarterly under section 71(1)(b) of the MFMA 2003 and 71(1)(b) of the national treasury as required by the national treasury?	Yes	-
Municipality's Compliance of the Reporting Item			
6.9.1	MFMA section 71 reporting: Has the municipal council and senior management been involved processes to monitor and enforce accountability for the implementation of the municipality's approved budget and Budget Control Plan (BCP) reports?	Yes	-
6.9.1	Has the municipality for the month ending quarter: 6.9.1 to the national treasury under the reporting requirements of the MFMA 2003 and 71(1)(b) of the national treasury as required by the national treasury?	Yes	-
6.9.1	Has the municipality with the national treasury (MTR) of the municipality for a FRP as required by the national treasury under paragraph 6.9.1 to the national treasury as required by the national treasury?	Yes	-
6.9.1	If the municipality has an FRP with effect from 01 April 2025 as a result of submitting its quarterly FRP reports to the National Treasury, has the municipality also submitted the FRP reports to the National Treasury: Municipal Financial Reporting Service (MFRS) quarterly as the National Treasury Portal?	Yes	-
Municipality's Compliance of the Reporting Item			
6.10.1	Has the municipality complied with the requirements of paragraph 6.10.1 of the MFMA 2003 and 71(1)(b) of the national treasury as required by the national treasury?	Yes	-
6.10.1	Has the municipality complied with the requirements of paragraph 6.10.1 of the MFMA 2003 and 71(1)(b) of the national treasury as required by the national treasury?	Yes	-
6.10.1	Has the municipality complied with the requirements of paragraph 6.10.1 of the MFMA 2003 and 71(1)(b) of the national treasury as required by the national treasury?	Yes	-
Municipality's Compliance of the Reporting Item			
6.11	Limitation on municipality borrowing powers: Has the municipality borrowed above its budgeted or set budgeted amount in terms of the municipal support programme?	Yes	-
Municipality's Compliance of the Reporting Item			
6.12.1	For the duration of the financial year, has the municipality management of revenues:		
6.12.1	Has the municipality appropriated and ring-fenced a sub-account for its primary bond account - set up electricity, water and sanitation revenue the municipality collects in any month and (b) the proceeds of the Local Government Fund (LGF) 6.12.1 of the municipality set-aside for primary bond account and collection?	Yes	-
6.12.1	Has the municipality during the month that applied the revenue to the sub-account (budgeted per paragraph 6.12.1) to pay its primary bond account and then transfer to the sub-account budget account before it applied the revenue to the sub-account for any other purpose?	Yes	-
Municipality's Compliance of the Reporting Item			
6.13	Reporting e-filing: Has the municipality submitted a copy of its monthly bond statement of its ring-fenced bond account to the National Treasury and provincial treasury along to the MTR's 71 statements collected revenue?	Yes	-
6.13	Accounting Treatment: Has the municipality fully accounted for and correctly reported on the table of the columnar debt (LGD) during as on 31 March 2025 as per any written instruction of the National Treasury under the Accounting System of the MTR's 71(1)(b) of the national treasury?	Yes	-
6.14	MFMA 71: Has the municipality during the month failed to comply with any condition of the MTR's 71(1)(b) of the national treasury?	Yes	-



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

Local Municipality • Amkeibeke wa sechaba • Plaatslike Munisipaliteit

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.

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: 24.10.2025

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



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

Local Municipality • Mmasepani • Maseru • Pekaile Municipalite

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

21.6.1 Property Rates Reconciliation

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

21.6.2 General Valuation Roll progress valuation variance

The market values of the below properties have been changed on the financial system						
LPI	Erf	REGISTERED OWNERS	PROPERTY CATEGORY	STREET ADDRESS	Market Value Used In the Valuation Roll	Market Value Used In the Financial System
F01500000000192600158	1926	REE STATE PROVINCIAL GOVERNMENT	PUBLIC SERVICE PURPOSE PROPERTIES	1926/178 BOLATA VILLAGE	2,850,000.00	5,253.00
F01500080000087600001	876	LETSOENYO NTSWAKI MARGARET	RESIDENTIAL PROPERTIES	PHUTHADITJHABA	410,000.00	41,000.00
F01500140000021600000	216	MANOTSENG ELSIE; NTOPO MOEKETS	RESIDENTIAL PROPERTIES	216 CLUBVIEW W000	300,000.00	110,000.00

These properties cannot be created on the financial system as they do not appear on Windeed, as a results they should be removed from the General Valuation Roll								
LPI	Erf	REGISTERED OWNERS	PROPERTY CATEGORY	STREET ADDRESS	Market Value Used In the Valuation Roll	Market Value Used In the Financial System		
F0150000000030700001	307	NATIONAL GOVERNMENT OF R S A	PUBLIC SERVICE PURPOSE PROPERTIES	HARRISMITH RD	3,800,000.00	-	3,800,000.00	State Owned for Public Purpose
F01500000000095400000	954	NATIONAL GOVERNMENT OF R S A	PUBLIC SERVICE PURPOSE PROPERTIES	954 Hamsmith	1,460,860.00	-	1,460,860.00	State Owned for Public Purpose
F01500000000101800001	1018	NATIONAL GOVERNMENT OF R S A	PUBLIC SERVICE PURPOSE PROPERTIES	1018 Phuthaditjhaba	4,023,640.00	-	4,023,640.00	State Owned for Public Purpose
F01500000000365200001	3652	NATIONAL GOVERNMENT OF R S A	PUBLIC SERVICE PURPOSE PROPERTIES	HARRISMITH RD	3,130,000.00	-	3,130,000.00	State Owned for Public Purpose
F01500000000365400000	3654	NATIONAL GOVERNMENT OF R S A	PUBLIC SERVICE PURPOSE PROPERTIES	3654 Phuthaditjhaba	3,832,460.00	-	3,832,460.00	State Owned for Public Purpose
F01500000000704400001	7044	NATIONAL GOVERNMENT OF R S A	PUBLIC SERVICE PURPOSE PROPERTIES	7044 Phuthaditjhaba	3,150,020.00	-	3,150,020.00	State Owned for Public Purpose
F01500000000870800001	8708	NATIONAL GOVERNMENT OF R S A	PUBLIC SERVICE PURPOSE PROPERTIES	8780 Phuthaditjhaba	4,444,720.00	-	4,444,720.00	State Owned for Public Purpose
F01500000000891900003	8919	NATIONAL GOVERNMENT OF R S A	PUBLIC SERVICE PURPOSE PROPERTIES	8919 Business at Rural HARRISMITH	507,380.00	-	507,380.00	State Owned for Public Purpose
F01500060000030700000	307	KHITSANE MMASERAME ELIZABETH; SETWABA BUTI EPHRAIM	PUBLIC SERVICE PURPOSE PROPERTIES	307 BLUEGUMBOSCH (M) W000	1,500,000.00	50,000.00	1,450,000.00	State Owned for Public Purpose




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

Local Municipality • Amadlozi wamaNtshona • Phofung Municipality

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

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




ESKOM HOLDINGS SOC LTD REG NO 2002/016427/30
VAT REG NO 4740101598

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

NORTH WESTERN REGION
PRIVATE BAG X16 Westville 3630

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



CUSTOMER SELF SERVICE WEBSITE
Provincial email listed below

NORTH WESTERN REGION
PRIVATE BAG X16 Westville 3630

DIRECT DEPOSIT DETAIL
BANK: First National Bank
BRANCH CODE:
BANK ACC NO: 65670087316

YOUR ACCOUNT NO	9729385856
SECURITY HELD	324744854
BILLING DATE	2025-10-30
TAX INVOICE NO	972890729196
ACCOUNT MONTH	OCTOBER 2025
CURRENT DUE DATE	2025-11-29
VAT REG NO	4000846545

TAX INVOICE

E-MAIL: dlakanyok@map.f.gov.za


ACCOUNT TRANSACTION SUMMARY		
ADMINISTRATION CHARGE	R	4,130.70
TRANSMISSION NETWORK CAPACITY	R	1,466,857.93
DIST. NETWORK CAPACITY CHARGE	R	4,834,633.21
DX EXCESS NETWORK CAPACITY CHA	R	8,842,596.17
NETWORK DEMAND CHARGE	R	2,604,105.95
ANCILLARY SERVICE (ALL)	R	165,838.03
GENERATOR CAPACITY CHARGE	R	1,074,068.30
LEGACY CHARGE (ALL)	R	3,353,684.41
ENERGY CHARGE (STD)	R	25,161,105.58
ENERGY CHARGE (PEAK)	R	7,614,314.00
ENERGY CHARGE (OFF)	R	17,582,435.00
SERVICE CHARGE	R	238,543.20
ELECTRIFICATION AND RURAL SUBS (ALL)	R	2,105,389.36
URBAN LOW VOLTAGE SUBSIDY	R	47,759.40
SERVICE CHARGE	R	0.01
TOTAL CHARGES FOR BILLING PERIOD	R	97,701,187.51

ACCOUNT SUMMARY FOR OCTOBER 2025		
BALANCE BROUGHT FORWARD	(Due Date 2025-10-31)	R 3,768,094,845.41
PAYMENT(S) RECEIVED	(Summary - See attachment for details)	R -35,367,000.86
PAYMENT ADJUSTMENT(S)		R 3,571,285.49
TOTAL CHARGES FOR BILLING PERIOD		R 97,701,187.51
ADJUSTMENTS	(Summary - See attachment for details)	R 27,873,467.74
VAT RAISED ON ITEMS AT 15%		R 13,203,722.96

ACCOUNT NO / REFERENCE NO



NAME
MALUTI-A-PHOFUNG LOCAL

FAX NUMBER

 7100 10 0010

CURRENT	150,007,229.09	TOTAL DUE	R 9,874,177,508.25
ARREARS			
> 90 DAYS	9,356,842,414.56	91-90 DAYS	0.00
		31-90 DAYS	225,376,471.46
		1-30 DAYS	141,951,393.14

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

TOTAL AMOUNT DUE

9,874,177,508.25

PAYMENT ARRANGEMENT

INSTALMENT

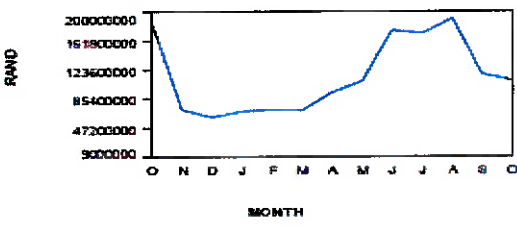
ARREARS (Due immediately) 9,734,170,279.16

DUE DATE (For Current Amount) 2025-11-29

AMOUNT PAID

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT

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



Y-axis: RMBND (9000000 to 20000000)
X-axis: MONTH (O, N, D, J, F, M, A, M, J, J, A, S, O)



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

Local Municipality • Amakopala wa letshibe • Ploasike Municipality



NOTIFICATION OF PAYMENT

To Whom It May Concern:

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

Date Actioned	: 2025/10/17
Time Actioned	: 14:55:44
Trace ID	: K7DGMX2N

Payer Details

Payment From	: Malub-A-Phofung Municipality
Cur/Amount	: 8,800,000.00

Payee Details

Recipient/Account No	: ... 087318
Name	: ESKOM
Bank	: FNB/RMB
Branch Code	: 250655
Reference	: 0729385858

END OF NOTIFICATION

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

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

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



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

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

The total difference between the Eskom statement and the financial system was R1.580 million by the end of October 2025.

ESKOM BULK PURCHASES INVOICE VS FINANCIAL SYSTEM						
Description R'000	Oct-25					
	Current	30 Days	31-60 Days	61-90 Days	90 Days +	Total
ESKOM bulk account- <i>as per invoice</i>	150,007	141,951	225,376	-	9,356,842	9,874,178
ESKOM bulk account- <i>on the financial system</i>	110,905	140,002	191,993	-	7,850,523	8,293,423
Differences	260,912	(1,949)	(33,384)	-	(1,506,319)	(1,580,754)

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

The total difference between the DWS statement and the financial system by the end of October 2025 was R7.5 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	-	-	-	-	428 471	428 471
DWA- account 101616561	37	42	-	21	307	406
DWA- account 101616571	67	77	-	39	561	744
DWA- account 100003490	1 822	456	-	239	60 785	63 302
DWA- account 100737976	-	-	-	-	14 918	14 918
DWA- account 100075580	0	-	-	-	0	0
Total as per September statements	1 926	576	-	299	505 042	507 842
DWS- on the financial system HR191 October 2025	-	-	-	-	500 336	500 336
Differences	(1 926)	(576)	-	(299)	(4 706)	(7 506)



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

Local Municipality • Mmasepala wa sechaba • Phosheke Municipality

22 MUNICIPAL MANAGER'S QUALITY CERTIFICATION

I M. M. 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 **October 2025** has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print name:.....

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

Signature: M. M. M.

Date: 31 October 2025



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

Local Municipality • Mmasepala wa sechaba • Phokisi Municipality

23 RECOMMENDATIONS

It is recommended:

- a) That the MFMA section 71 report for the month ending 31st October 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 October 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 September 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

17/11/2025

.....
DATE

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

17/11/2025

.....
DATE

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

17/11/2025

.....
DATE